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E-Filings December 14, 2011

Mr. Doug Dean, Director State of Colorado Public Utilities Commission 1560 Broadway, Suite 250 Denver, CO 80202

Re: Advice Letter 77

Dear Mr. Dean:

Enclosed for filing are revisions to Sprint Communications Company L.P. Colorado Tariff No. 4. Attached for your review are the following pages:

3rd Revised Page 6

Original Page 14.1

This tariff filing reflects Sprint Communications Company, L.P.'s implementation of the intercarrier compensation regime for certain Toll VoIP-PSTN traffic that was recently mandated (absent agreement by the affected companies) by the Federal Communications Commission ("FCC") in its November 18, 2011 Report and Order and Further Notice of Proposed Rulemaking in WC Dockets No. 10-90 etc. In accordance with that Order, these tariff revisions will take effect December 29, 2011.

The revision is consistent with the FCC's Order, for separating Relevant Toll VoIP-PSTN traffic from access traffic which is billed at the standard intrastate access rates. The Toll VoIP-PSTN traffic will be billed at the rates set forth in Sprint Communications Company L.P. Tariff F.C.C. No. 13 interstate access tariff.

The new regime implemented by this tariff will result in rate reductions for many if not all access customers, and will not result in rate increases.

If you have any questions, please call me.

Sincerely,

Ann Thompson

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cc: Colorado Office of Consumer Counsel

Attachments

CO 11-02

ann Thompson