



ANDREW O. ISAR

4423 POINT FOSDICK DRIVE, NW
SUITE 306
GIG HARBOR, WA 98335
TELEPHONE: 253.851.6700
FACSIMILE: 866.474.3630
WWW.MILLERISAR.COM

Via Electronic Filing

January 23, 2012

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

Re: Granite Telecommunications, LLC, Second Amended Advice No. 7, Docket No. 12AL-040T

Dear Mr. Dean:

Attached for filing with the Colorado Public Utilities Commission ("Commission") are amended Sheet Nos. 2, 8 to 10, 76 and original Sheet No. 69.1 to Granite Telecommunications, LLC's ("Granite") Colorado switched exchange access telecommunications services tariff, Colorado P.U.C. Tariff No. 2.

With this filing, Granite extends to February 3, 2012, the effective date of its January 12, 2012 filing in Advice Letter No. 7. The Company's extension is made to address staff issues associated with the Company's compliance with the Federal Communications Commission's ("FCC") Report and Order and Further Notice of Proposed Rulemaking, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161 (the "ICC USF Transitional Order"), by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic. The Company also corrects a typographical error appearing in its First Amended Advice Letter No. 7.

Thank you for your attention to this matter. Questions may be directed to me.

Sincerely,

MILLER ISAR, INC.

A handwritten signature in black ink that reads "Andrew O. Isar". The signature is written in a cursive style with a large, stylized initial "A".

Andrew O. Isar

Regulatory Consultants to
Liberty-Bell Telecom, LLC

Attachment