



ANDREW O. ISAR

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Via Electronic Filing

January 21, 2012

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

Re: Liberty-Bell Telecom, LLC, First Amended Advice No. 28

Dear Mr. Dean:

Attached for filing with the Colorado Public Utilities Commission ("Commission") are amended Check Sheet No. 1, Section 1 Sheet Nos. 2 and 3, Section 4 Sheet No. 1 and Section 5 Sheet No. 1 to Liberty-Bell Telecom, LLC's ("LBT") Colorado switched exchange access telecommunications services tariff, Colo. P.U.C. No. 2.

With this filing, LBT extends to February 3, 2012, the effective date of its January 13, 2012 filing in Advice Letter No. 28. 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.

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, sweeping initial "A".

Andrew O. Isar

Regulatory Consultants to  
Liberty-Bell Telecom, LLC

Attachment