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PUBLIC UTILITIES COMMISSION

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Exhibit 1  
Decision No. C12-0067  
Docket No. 12AL-028T  
Page 1 of 2

January 6, 2012  
Via Overnight Delivery

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

**Advice Letter No. 26**

RE: Access Tariff Revision for Global Crossing Local Services, Inc. Colorado P.U.C. Tariff No. 2

Dear Mr. Dean:

Due to the original filing being rejected due to the wrong effective date, enclosed for filing please find the original and ten (10) copies of this advice letter and the original and three (3) copies of revised tariff pages for the above referenced tariff filing submitted on behalf of Global Crossing Local Services, Inc.. This filing makes revisions to incorporate the requirements of the Federal Communications Commission Report and Order in WC Docket No. 10-90, etc., FCC No. 11-161 (released Nov 18, 2011) ("FCC Order") regarding the treatment of Toll VoIP-PSTN traffic. This also adds definitions and revises the Billing Disputes language. The Company respectfully requests an effective date for this filing of January 24, 2012.

The following tariff pages are included with this filing:

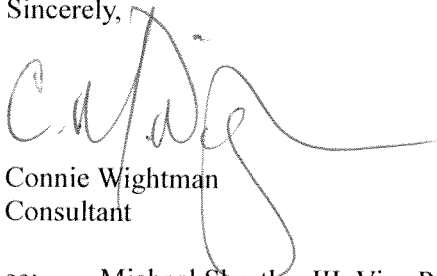
1 <sup>st</sup> Revised Page 5	Adds End Office Access Service definition
1 <sup>st</sup> Revised Page 8	Adds Toll VoIP-PSTN definition
Original Page 27.1	Adds Toll VoIP-PSTN provisions
Original Page 27.2	Adds Toll VoIP
Original Page 27.3	Adds Toll VoIP
Original Page 27.4	Adds Toll VoIP
1 <sup>st</sup> Revised Page 32	Removes duplicate Billing Disputes language
Original Page 35.1	Revises Billing Disputes language
Original Page 35.2	Revises Billing Disputes language

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3002 or via email to [cwrightman@tminc.com](mailto:cwrightman@tminc.com). Thank you for your assistance in this matter.

Mr. Doug Dean, Director  
Colorado Public Utilities Commission  
January 6, 2012

Sincerely,

A handwritten signature in black ink, appearing to read 'C. Wightman', with a long horizontal flourish extending to the right.

Connie Wightman  
Consultant

cc: Michael Shortley III, Vice President - Legal - GCLS  
file: Colorado - Access  
tms: COa1226

Enclosures  
CW/lw