

KELLOGG LAW GROUP, LLC

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November 23, 2010

VIA EMAIL (carolee.hall@puc.idaho.gov) ONLY

Carolee Hall, Telecom Analyst
Idaho Public Utilities Commission
472 West Washington
Statehouse
Boise, ID 83720-0074

**RE: Neutral Tandem-Idaho, LLC
Case No. NTM-T-08-02
Order No. 30879**

RECEIVED
2010 NOV 23 PM 1:33
IDAHO PUBLIC
UTILITIES COMMISSION

Dear Ms. Hall:

This firm represents Neutral Tandem-Idaho, LLC ("Company"), which was granted a Certificate of Public Convenience and Necessity ("CPCN") pursuant to the Idaho Public Utilities Commission's ("Commission") above-referenced August 13, 2009 Order.

The Company is in receipt of your letter dated November 9, 2010 advising of the Commission's Order No. 32059 in Case No. TIM-T-08-01 and noting the Commission's intention "to investigate all holders of Title 62 CPCNs to ensure they are providing basic local service." In response to the question presented in your correspondence, this letter confirms that the Company is not currently providing basic local exchange service in Idaho and accordingly, intends to voluntarily relinquish its CPCN effective as of the date of this letter.

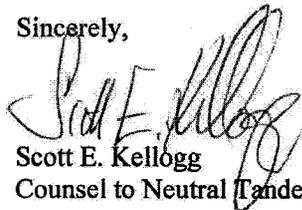
It is our understanding that the Company's submission of its replacement Price List Nos. 1 and 2 were received by the Commission Secretary's office yesterday and accordingly, are effective today as dated. As noted in the transmittal letter for that filing (a copy of which is enclosed for your reference), the price lists were submitted as a Title 62 informational filing and being essentially identical to the Company's Tariffs Idaho P.U.C. No. 2 and 3 (other than the removal of provisions for a basic local exchange service offering) are intended to replace the same in their entirety. The Company will operate pursuant to Price List Nos. 1 and 2 going forward from the relinquishment of its CPCN.

The Company acknowledges that while it is relinquishing its CPCN and replacing its previously filed tariffs with the aforementioned price lists, it remains subject to certain requirements of Title 62 of the Idaho Code, including the annual notice requirements of Section 62-604 and informational price list requirements of Section 62-606. Accordingly, the Company has noted its need to make an annual notice filing on or before January 1, 2011.

November 23, 2010
Carolee Hall
Page 2 of 2

Please direct any questions or correspondence concerning this matter to my attention.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott E. Kellogg". The signature is written in a cursive style with a large, stylized initial "S".

Scott E. Kellogg
Counsel to Neutral Tandem-Idaho, LLC

Enclosure

KELLOGG LAW GROUP, LLC

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November 19, 2010

Ms. Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington
Statehouse
Boise, ID 83720-0074

RECEIVED
2010 NOV 23 PM 1:34
IDAHO PUBLIC
UTILITIES COMMISSION

**RE: Neutral Tandem-Idaho, LLC
Replacement Price List Nos. 1 and 2**

Dear Secretary Jewell:

Enclosed please find an original and three (3) copies of replacement price lists submitted on behalf of Neutral Tandem-Idaho, LLC ("Company"). These price lists are submitted as an informational filing under Title 62 and are intended to replace in their entirety certain tariffs currently on file with the Idaho Public Utilities Commission, as follows:

New Price List

Idaho P.U.C. Price List No. 1
Idaho P.U.C. Price List No. 2

Replaced Tariff

Idaho P.U.C. No. 3
Idaho P.U.C. No. 2

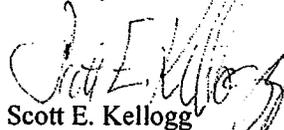
The purpose of this replacement filing is to issue price lists in concert with the Company's relinquishment of its CPCN. Please note, per the direction of Commission staff, the Company will only be relinquishing its CPCN pursuant to separate subsequent notice to the Commission.

The price lists hereby submitted are substantially the same as the tariffs being replaced, with the only substantive change being the omission of basic local exchange service offerings that are in Sections 3.5, 3.6, 3.7, and 4.4 of Idaho P.U.C. No. 3. Such services are not currently being provided by the Company.

Please stamp the duplicate of this letter "received" and return the same to my attention using the pre-addressed, stamped envelope also provided herein.

Please direct all questions and correspondence concerning this matter to my attention.

Sincerely,



Scott E. Kellogg
Counsel to Neutral Tandem-Idaho, LLC

Enclosures