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IDAHO PUBLIC
UTILITIES COMMISSION

Greg L. Rogers
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December 6, 2007

Via Overnight Mail

Jean D. Jewell, Secretary
Idaho Public Utilities Commission
472 West Washington Street
P.O. Box 83720
Boise, ID 83702

Re: Case No. VZN-T-07-04

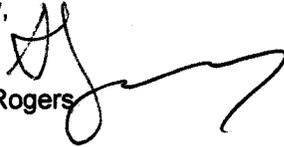
Dear Ms. Jewell:

On behalf of Level 3 Communications, LLC ("Level 3"), I am writing in response to the December 5, 2007* letter from Mr. Christopher Oatway at Verizon in the above named docket. Level 3 does not dispute the description of the posture of the current case provided by Mr. Oatway and also agrees with the characterizations of the parties' efforts in multiple states to resolve questions that Verizon has raised with respect to Level 3's proposed revisions to its switched access tariffs.

Level 3 has not responded to the complaint filed by Verizon in Idaho but would request the opportunity to do so should the parties efforts to settle the dispute between them fail for any reason. However, because the parties are close to a resolution, Level 3 anticipates that rather than filing a response to the complaint it will soon be able to file revised tariff pages that clarify the applicable access charge treatments for Level 3's role in the exchange of toll free traffic in a manner that is satisfactory to Verizon. Level 3 will work to keep the Idaho Public Utilities Commission apprised of the parties' progress toward final resolution in the coming weeks.

Level 3 appreciates your attention to this matter. Should you have any additional questions or concerns with respect to the Level 3 tariff revisions, please do not hesitate to contact me.

Sincerely,


Greg L. Rogers

cc: Mr. Christopher Oatway, Verizon

* The Verizon letter appears to be mistakenly dated November 5, 2007 because Level 3 received the letter on December 5, 2007 via e-mail.