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VIA ELECTRONIC FILING

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, DC 20554

***Re: CC Docket No. 96-128 - In the Matter of the Pay Telephone Reclassification
and Compensation Provisions of the Telecommunications Act of 1996***

Dear Ms. Dortch:

On behalf of itself and its relevant operating companies, Level 3 Communications, LLC submits the Independent Accountants' Reports by KPMG LLP for 2011 and 2012 regarding compliance with payphone compensation rules. These reports are submitted on behalf of the Company pursuant to 47 C.F.R. § 64.1320, as further discussed in the FCC Report and Order released on October 3, 2003 in the above-referenced docket.

Sincerely yours,

/s/ electronically signed

Gregory T. Diamond
Regulatory Counsel