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**Shelia Davenport**  
State Tariff Analyst  
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January 24, 2012

Ms. Barcy McNeal  
Director of Administration  
Public Utilities Commission of Ohio  
180 East Broad Street, 13th Floor  
Columbus, OH 43215-3793

Re: Sprint Communications Company L.P. Ohio Tariff PUCO No. 3  
Docket No. 90-9015-TP-TRF Case No. 11-6049-TP-ATA

Dear Ms. McNeal:

Please find enclosed replacement page for the 1st Revised Page 14-1. This page is being revised to include language requested by Staff.

The effective date of January 27, 2011 remains. Should you have any questions, please do not hesitate to call me.

Sincerely,

Shelia Davenport  
State Tariff Analyst  
OH 11-03-R

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## ACCESS SERVICE

14. Toll VoIP-PSTN

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14.1 General

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Toll VoIP-PSTN traffic is defined as traffic exchanged between a Sprint Communications Company, L.P. end user and the customer in time division multiplexing ("TDM") format that originates and/or terminates in Internet protocol ("IP") format. This section governs the identification of Toll VoIP-PSTN traffic that is required to be compensated at interstate access rates (unless the parties have agreed otherwise and does not preclude carriers from negotiating other rates, terms and conditions going forward) by the Federal Communications Commission in its Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (Nov. 18, 2011) ("FCC Order"). This section does not superseded agreements governing compensation for VoIP traffic which are already in existence.

The company shall limit audits to one per year, except where additional audits may be required to verify allocation changes which represent a five percent shift from the customer's most recent reported figures, and such change is not the result of seasonal shifts of other identifiable reasons. The customer may request that verification audits be conducted by an independent auditor. In such cases the associated auditing expenses will be paid by the customer.

All traffic between Sprint Communications Company, L.P. and the end user originates and terminates in VoIP format. The Company will provide data to support Percentage Voice Usage (PVU) upon customer request at no additional charge to the customer.

Toll Free 8YY Transit Traffic Service and Toll Free Database Access Service are applicable to Toll VoIP-PSTN traffic and will be rated at the charges set forth in the appropriate section of this tariff.

14.1.1 Rating of Toll VoIP-PSTN Traffic

Because all the Company's traffic is considered Relevant Toll VoIP-PSTN traffic it will be billed at rates equal to Sprint Communications Company, L.P. applicable tariffed interstate switched access rates as specified in Tariff F.C.C. No. 13. As these changes are FCC mandated, the applicable rates will be effective December 29, 2011.

(N)

ISSUED:  
DECEMBER 27, 2011

Director - Tariffs  
6450 Sprint Parkway  
Overland Park, KS 66251

EFFECTIVE:  
JANUARY 27, 2012