



**David M. Lloyd**  
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December 13, 2011

Transmittal No. 27

Office of the Secretary  
Federal Communications Commission  
9300 East Hampton Drive  
Capitol Heights, MD 20743

Attention: Common Carrier Bureau

The accompanying tariff material, issued by Comcast Phone, LLC (FRN 0021321609), bearing Tariff F.C.C. No. 1, is sent to you for filing in compliance with the Communications Act of 1934, as amended.

This filing, consisting of tariff material to become effective December 14, 2011, consists of the tariff pages indicated on the following check sheets:

Tariff	Check Sheet Revision No.
FCC No. 1	26th Revised Page 0-1
FCC No. 1	14th Revised Page 0-2

The purpose of this filing is to comply with the Commission's , 2011 Report and Order, FCC 11-161 (in Docket Nos. 07-135, 01-92 et al., released November 18, 2011) directing the filing of tariffs to be effective not later than December 29, 2011. In compliance with that Order, the Company:

- Benchmarks its rates to existing LEC rates for Switched Access Service;
- Modifies text to improve clarity and reflect new technologies;
- Eliminates obsolete provisions and references to services no longer offered; and
- Corrects typographical errors.

Except as stated above, this filing will not increase any rate or charge, cause withdrawal of service, or conflict with any other schedules or rules.

This transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS).

Payment in the amount of \$845.00 has been transmitted to the U.S. Bank in St. Louis, Missouri, in accordance with the fee program procedures.

Please address any inquiries or further correspondence regarding this filing to:

David M. Lloyd  
Comcast Phone, LLC  
183 Inverness Drive West, 3rd Floor  
Englewood, CO 80112

Respectfully submitted,

A handwritten signature in black ink, appearing to read "David M. Lloyd". The signature is fluid and cursive, with the first name "David" being more prominent and the last name "Lloyd" following in a similar style.

David M. Lloyd

Attachments:  
Revised Tariff Pages