



Patrick Doherty  
Director – Access Regulatory  
Affairs  
Four AT&T Plaza  
Room 1921  
Dallas, Texas 75202

FRN: 0005-0491-27

December 19, 2011

Transmittal No. 226

Ms. Marlene H. Dortch  
Secretary  
Federal Communications Commission  
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, issued by Nevada Bell Telephone Company (NBTC) and bearing Tariff F.C.C. No. 1, is sent to you for publication in compliance with Sections 61.55, 61.58(c), and 69.727 of the Commission's Rules and the requirements of the Communications Act of 1934, as amended. This filing is being submitted on one day's notice in compliance with Section 61.58(c) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended.

This filing, issued under authority of Special Permission No. 11-018 of the F.C.C. and scheduled to become effective December 20, 2011, consists of tariff pages as indicated on the following Check Sheets:

Tariff F.C.C. No.  
1

Check Sheet Revision No.  
215th Revised Page 1  
37th Revised Page 1.12  
12th Revised Page 1.13  
Original Page 1.14

With this filing, NBTC is proposing to introduce Special Access Service Contract Offer No. 26, a Minimum Annual Revenue Commitment (MARC) plan for which concurrent subscription is required to this Contract Offer and the following Access Tariffs: Pacific Bell Telephone Company (PBTC) Tariff F.C.C. No. 1, Contract Offer No. 159 and Southwestern Bell Telephone Company (SWBT) Tariff F.C.C. No. 73, Contract Offer No. 178; (collectively, with this Contract Offer No. 26, referred to as "Concurrently Subscribed Contract Offers"). PBTC, SWBT, together with the Telephone Company, shall be identified herein as the "Qualified Companies."

Contract Offer No. 26 is available for subscription from December 20, 2011 through January 20, 2012. This Contract Offer is not renewable.

Wireline Competition Bureau

Page 2

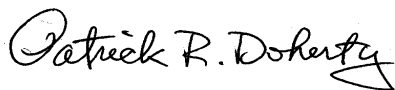
December 19, 2011

In accordance with Section 61.14, this transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS) in compliance with the electronic filing procedures.

Payment in the amount of \$845.00 has been electronically transmitted to the U.S. Bank in St. Louis, Missouri, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document. These actions have been committed on the date established as the issued (filed) date as reflected above.

Personal or facsimile service petitions against this Transmittal, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to Rosemary Chambers, Area Manager – Rates/Tariffs, Four AT&T Plaza, Room 1940.01, Dallas, Texas 75202, facsimile number (214) 858-0639. All other correspondence and inquiries concerning this Transmittal should be addressed to Anisa A Latif, Associate Director-Federal Regulatory, 1120 20th St., 10th Floor, Washington, D.C. 20036, facsimile number (202) 457-3071.

Sincerely,

A handwritten signature in black ink, reading "Patrick R. Doherty". The signature is written in a cursive style with a large, stylized "P" and "D".

Attachments:

Transmittal Letter  
Tariff Pages