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Sprint Communications Company L.P.

Transmittal No. 1

December 23, 2011

Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariffs issued by Sprint Communications Company L.P., and bearing Sprint's Tariff F.C.C. No. 14, and Informational Tariff effective December 27, 2011 and Tariff F.C.C. No. 13 effective December 29, 2011, are being sent electronically to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

The purpose of this filing is to:

- Revise the formats of Sprint's Tariff F.C.C. No. 14 and Informational Tariffs in order to comply with F.C.C. requirements.
- Revise various terms and conditions of Tariff F.C.C. No. 14 and the Informational Tariff.
- Revise various rates in Tariff No. F.C.C. 14.
- Reflect Sprint Communications Company, L.P.'s implementation of the intercarrier compensation regime for certain Toll VoIP-PSTN traffic that was recently mandated (absent agreement by the affected companies) by the Federal Communications Commission ("FCC") in its November 18, 2011 Report and Order and Further Notice of Proposed Rulemaking in WC Dockets No. 10-90 etc. In accordance with that Order, these tariff revisions will take effect December 29, 2011.

Payment for this transmittal has been submitted via Fee Filer.

All correspondence and inquiries in connection with this filing should be addressed to Ms. Marybeth Banks, Director – Government Affairs, Sprint Nextel Corporation, 12502 Sunrise Valley Drive, VARESA0201-2D785, Reston, VA 20196 (Fax Number 703-433-4804).

Respectfully submitted,

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