



**David M. Lloyd**  
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January 3, 2012

Transmittal No. 28

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 January 4, 2012, consists of the tariff pages indicated on the following check sheet(s):

Tariff	Check Sheet Revision No.
FCC No. 1	27th Revised Page 0-1

On December 13, 2011, Comcast Phone, LLC filed Transmittal No. 27 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. As part of that filing, the Company benchmarked its rates to the effective rates of the dominant ILEC(s) for each state in which the Company does business. Subsequent to the filing of Transmittal No. 27, the Company became aware that it had failed to benchmark a Common Trunk Port rate for the state of New York. This filing corrects that oversight.

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.

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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 written in a cursive style with a large, sweeping initial "D".

David M. Lloyd

Attachments:  
Revised Tariff Pages