

ANDREW O. ISAR



Via Electronic Tariff Filing System

May 24, 2012

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
9300 E. Hampton Drive
Capitol Heights, MD 20743-3813

Re: 360networks (USA) inc. F.C.C. Tariff No. 1, Tariff Advice Letter No. 10

Dear Ms. Dortch:

Enclosed for filing with the Commission are amended sheets 2, 53, 54, and 57, and original sheets 54.2, and 57.1 to 57.3 to 360networks (USA) inc.'s ("360") Switched Exchange Access Services Tariff, F.C.C. Tariff No. 1, for incorporation into the Company's Tariff.

With this filing, 360 amends its access rate structure for Colorado consistent with incumbent local exchange carrier rate structures in those Colorado incumbent local exchange carrier territories in which the Company operates, reduces rates for the Centurylink (fka Qwest Corporation) territory, and provides additional detailed provisions governing Voice over Internet Protocol – Public Switched Telephone Network ("VoIP -PSTN") Traffic. A May 25, 2012 effective date is requested.

An FCC Remittance Advice Form 159, and credit card payment of the Commission's tariff filing fee have been submitted electronically. Thank you for your attention to this matter. Questions concerning this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to
360networks (USA) inc.

Enclosures

