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July 14, 2015

VIA FCC ETFS

Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

**RE: New Horizons Communications Corp.
Switched Access Service Tariff**

The accompanying tariff material issued by New Horizons Communications Corp. and bearing Tariff F.C.C. 2, effective July 25, 2015, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. New Horizons Communications Corp. is a competitive local exchange carrier.

This is an initial filing of New Horizons Communications Corp.'s Interstate Access Tariff F.C.C. 2. This Interstate Access Tariff F.C.C. 2 replaces F.C.C. 1, effective January 22, 2013, in its entirety. New Horizons Communications Corp.'s FCC Registration Number is 0008166795.

In Compliance with Section 61.14 of the Commission's Rules, the transmittal, associated files, required form 159 and \$910.00 filing fee are being transmitted electronically today via the Commission's Electronic Tariff Filing System. All correspondence and inquiries in connection with this filing should be forwarded to the undersigned.

Respectfully submitted,

/s/ Lance J.M. Steinhart

Lance J.M. Steinhart, Esq.
Managing Attorney
Lance J.M. Steinhart, P.C.
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Enclosures
cc: Glen Nelson