

Lance J.M. Steinhart, P.C.

Attorneys At Law
1725 Windward Concourse
Suite 150
Alpharetta, Georgia 30005

Also Admitted in New York
Email: lsteinhart@telecomcounsel.com

Telephone: (770) 232-9200
Facsimile: (770) 232-9208

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 F.C.C. 1, Transmittal 1**

The accompanying tariff material issued by New Horizons Communications Corp. and bearing Tariff F.C.C. 1, effective August 13, 2015, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This is an initial filing of New Horizons Communications Corp.'s Interstate Access Tariff F.C.C. 1. New Horizons Communications Corp.'s FCC Registration Number is 0008166795.

This access service tariff filing proposes to (1) cancel the New Horizon Communications Corporation Tariff F.C.C. No. 1 in its entirety and (2) reissue the entire tariff in the correct company name, New Horizons Communications Corp., to be effective August 13, 2015. Regulations and rates for New Horizon Communications Corporation F.C.C. Tariff No. 1 will now be found in the New Horizons Communications Corp. Tariff F.C.C. No. 1.

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.
Counsel for New Horizons Communications Corp.

Enclosures
cc: Glen Nelson