



FRN: 0005-0491-27

November 24, 2004

Transmittal No. 81

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Washington, D.C. 20554

Attention: Wireline Competition Bureau

The accompanying tariff material, issued by the Nevada Bell Telephone Company (NBTC) and bearing Tariff F.C.C. No. 1 is sent to you for publication in compliance with Section 61.49(f)(3) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended. This filing is being submitted on one day's notice in compliance with Section 61.58(b) of the Commission's Rules and the requirements of the Communications Act of 1934, as amended.

This filing, scheduled to become effective November 25, 2004, consists of the tariff pages as indicated on the following check sheets

<u>Tariff F.C.C. No.</u>	<u>Check Sheet Revision No.</u>
1	79th Revised Page 1
	9th Revised Page 1.1
	40th Revised Page 1.2
	2nd Revised Page 1.10

With this filing, NBTC is proposing to introduce True IP to PSTN (TIPToP) Service into the NBTC's Access Service Tariff F.C.C. No. 1. TIPToP service consists of switched circuit interfaces specifically designed for use by a provider of Internet Protocol (IP) Enabled Voice Information Services (IP-VIS) to connect traffic from its IP end users to end users of the Public Switched Telephone Network (PSTN) via the Telephone Company's existing network.

Supporting information discussed under Section 61.49 of the Commission's Rules, to the extent applicable, is included with this filing in the attached Description and Justification.

In accordance with Section 61.14, this transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS) in compliance with the electronic filing procedures.

Wireline Competition Bureau

Page 2

November 24, 2004

Payment in the amount of \$720.00 has been electronically transmitted to the Mellon Bank in Pittsburgh, Pennsylvania, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document. These actions have been committed on the date established as the issued (filed) date as reflected above.

Personal or facsimile service petitions against this Transmittal, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to A. Alex Vega, Area Manager - Tariff Administration, Four Bell Plaza, Room 1970.04, Dallas, Texas 75202, facsimile number (214) 858-0639. All other correspondence and inquiries concerning this Transmittal should be addressed to Debra L. Clemens, Associate Director-Federal Regulatory, (202) 326-8882, 1401 I Street, N.W., Suite 1100, Washington, D.C. 20005.

Sincerely,

A handwritten signature in cursive script that reads "Patrick R. Doherty". The signature is written in black ink and is positioned below the word "Sincerely,".

Attachments:

Transmittal Letter

Tariff Pages

Description and Justification