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Via E Filing

December 20, 2011

Ms. Patty Van Gerpen, Executive Secretary
South Dakota Public Utilities Commission
State Capitol Building, 1st Floor
500 East Capitol Avenue
Pierre, South Dakota 57501

RE: 360networks (USA) inc. - Access Services Tariff, Advice Letter No. 4

Dear Ms. Van Gerpen:

Enclosed for filing with the South Dakota Public Utilities Commission are amended Sheets 2, 10, 11 and 54, and original sheet 53.1 to 360networks (USA) inc.'s ("360") switched exchange access tariff, South Dakota P.S.C. Tariff No. 1, for incorporation into the Company's tariff.

With this filing, 360 complies with the Federal Communications Commission's ("FCC") Report and Order and Further Notice of Proposed Rulemaking, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161, by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic. Though the amendment applies to intrastate VoIP-PSTN Traffic, applicable rates are contained in 360's interstate F.C.C. Tariff No. 1, pursuant to newly promulgated 47 C.F.R. §51.913 of the FCC's rules. Company requests a December 29, 2011, coincident with the effective date of the FCC's Report and Order and Further Notice of Proposed Rulemaking.

For purposes of this filing, 360 respectfully requests waiver of ARSD 20:10:27:07 with regard to the submission of cost data in support of its switched access service as this filing complies with the FCC's Report and Order and Further Notice of Proposed Rulemaking.

Thank you for your attention to this matter. Questions may be directed to me.

Sincerely,

MILLER ISAR, INC.

A handwritten signature in black ink, appearing to read 'Andrew O. Isar', is written over a thin horizontal line.

Andrew O. Isar

Regulatory Consultants to
360 networks (USA) inc.

Enclosures