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Via EFiling

February 27, 2012

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. 5

Dear Ms. Van Gerpen:

Enclosed for filing with the South Dakota Public Utilities Commission are amended Sheets 2 and 53.1, and original Sheets 53.2 to 53.4 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 amends provisions regarding its compliance with the Federal Communications Commission's Report and Order and Further Notice of Proposed Rulemaking, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161, by amplifying on the process for establishment of percentage of interconnecting carrier Voice over Internet Protocol telephony – Public Switched Telephone Network Traffic usage. 360 requests that these amendments become effective on February 29, 2012.

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

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to 360 networks (USA) inc.

Enclosures