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Via Electronic Filing System

December 20, 2012

The Honorable Jaclyn S. Brilling, Secretary
New York Public Service Commission
Empire State Plaza, 14th Floor
Albany, NY 12223-1350

Re: Q-Tel, LLC - Tariff Advice Letter No. 2

Dear Ms. Brilling:

Attached for submission to the New York Public Service Commission ("Commission") is Q-Tel, LLC's ("Q-Tel") switched exchange access tariff, New York P.S.C. Tariff No. 3. This Tariff replaces the Company's tariff PSC No. 2 – Access in its entirety.

With this filing, Q-Tel complies with the Federal Communications Commission's ("FCC") Report and Order and Further Notice of Proposed Rulemaking, in WC Docket No. 10-90, et al., FCC 11-161 (the "USF/ ICC Transitional Order") and the Commission's May 24, 2012 Order issued in Case No. 12-C-0112. Specifically, Q-Tel introduces provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic. Further, Q-Tel reduces sets its intrastate switched access rates at parity with its interstate rates, obviating the need for a further reduction in 2013, and removes formerly tariffed access services that the Company never provided. A January 21, 2013 effective date is requested.

The Company's original PSC No. 2 – Access was not posted on the Commission's Electronic Tariff Filing System ("ETFS"). Per discussion with staff, the entire tariff is now filed in the ETFS.

Thank you for your attention to this matter. Questions regarding this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to
Q-Tel, LLC

Attachment