

**NetworkIP, LLC**  
dba Elite Telecom  
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May 24, 2012

**VIA ELECTRONIC SUBMISSION**

Judy Sylvester  
Office of Telecommunications  
State of New York  
Public service Commission  
Three Empire State Plaza  
Albany, New York 12223

SUBJECT: Filing of Tariff No.1 for NetworkIP, LLC dba Elite Telecom

Dear Judy Sylvester:

This letter is intended to inform the Commission that NetworkIP, LLC has adopted the dba Elite Telecom. As required by The Commission, included in this filing is NetworkIP, LLC dba Elite Telecom's new tariff schedule and Adoption Supplement No. 1.

This tariff supersedes, in its entirety, NetworkIP, LLC's P.S.C. Tariff No. 1. This tariff, consisting of sheets 1 through 23, is bearing an issue date of December 29, 2011 and an effective date of December 30, 2011. NetworkIP, LLC dba Elite Telecom hereby requests that the included tariff become effective as of March 16, 2012.

Respectfully submitted,

Derek S. Martin  
Regulatory Analyst  
NetworkIP, LLC dba Elite Telecom