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Via E-Filing

Hon. Jaclyn A. Brillling, Secretary
New York Public Service Commission
Three Empire State Plaza
Albany, NY 12223-1350

Re: Implementation of VoIP Provisions of the FCC's Report and Order in WC Docket No. 10-90, et al. – Objections of Sprint Nextel to Tariff Filings of XO Communications Services, Inc. (Docket Nos. 12-00054 and 12-00056)

Dear Secretary Brillling:

Sprint Communications Company L.P., Sprint Spectrum L.P., Nextel of New York, Inc., and Nextel Partners of Upstate New York, Inc. (collectively, "Sprint Nextel") filed objections to the tariffs filed by XO Communications Services, Inc. ("XO") in connection with the FCC's November 18, 2011 Report and Order on universal service and intercarrier compensation ("FCC Order"). Sprint Nextel's objections were substantially similar to objections filed by Verizon New York, Inc. ("Verizon"), including that the tariffs (i) applied the VoIP –PSTN regime only to traffic terminated by XO; and (ii) even with respect to traffic terminated by XO, the tariffs applied the regime only to traffic originated in IP format, regardless of whether it was terminated in IP format.

XO subsequently filed revised tariffs with an issue date of February 15, 2012. Based on these revisions, Sprint Nextel hereby withdraws its objections to XO's tariffs

Ms. Jaclyn Brillling
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Respectfully submitted,

/s/

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