

**RUTLEDGE, ECENIA, PURNELL & HOFFMAN**

PROFESSIONAL ASSOCIATION  
ATTORNEYS AND COUNSELORS AT LAW

**ORIGINAL**

STEPHEN A. ECENIA  
RICHARD M. ELLIS  
KENNETH A. HOFFMAN  
LORENA A. HOLLEY  
MICHAEL G. MAIDA  
MARTIN P. McDONNELL  
J. STEPHEN MENTON

POST OFFICE BOX 551, 32302-0551  
215 SOUTH MONROE STREET, SUITE 420  
TALLAHASSEE, FLORIDA 32301-1841

TELEPHONE (850) 681-6788  
TELECOPIER (850) 681-6515

R. DAVID PRESCOTT  
HAROLD F. X. PURNELL  
MARSHA E. RULE  
GARY R. RUTLEDGE  
MAGGIE M. SCHULTZ  
GOVERNMENTAL CONSULTANTS  
PARSONS B. HEATH  
MARGARET A. MENDUNI

January 23, 2007

Ms. Blanca S. Bayo, Director  
Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center, Room 110  
Tallahassee, Florida 32399-0850

**HAND DELIVERY**

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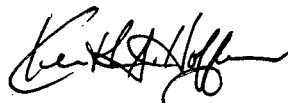
Re: Docket No. 060827-TP

Dear Ms. Bayo:

Enclosed for filing on behalf of Northeast Florida Telephone Company, Inc. ("NEFCOM") and Comcast Phone of Florida, LLC ("Comcast") are an original and fifteen copies of Amendment No. 1 to the Interconnection Agreement by and between NEFCOM and Comcast filed in this docket on December 27, 2006. This Amendment clarifies the effective date of the Interconnection Agreement as December 18, 2006 and substitutes Brian Rankin, Assistant General Counsel for Comcast as the second individual to receive notices on behalf of Comcast under the Agreement.

Please acknowledge receipt of these documents by stamping the extra copy of this letter filed and returning the copy to me. Thank you for your assistance with this filing.

Sincerely,



Kenneth A. Hoffman

KAH/rl

Enclosures

cc: Ms. Deborah Nobles, with enclosure

Ms. Susan Jin-Davis, with enclosure

bayo.jan2307ltr

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**INTERCONNECTION AGREEMENT BY AND BETWEEN  
NORTHEAST FLORIDA TELEPHONE COMPANY, INC.  
AND COMCAST PHONE OF FLORIDA, LLC**

**AMENDMENT NO. 1**

This Amendment No. 1 ("Amendment"), effective January 8, 2007, is entered into by and between Northeast Florida Telephone Company, Inc. ("NEFCOM") and Comcast Phone of Florida, LLC ("Comcast"). NEFCOM and Comcast may be referred to individually as a "Party" and collectively as the "Parties."

WHEREAS, NEFCOM and Comcast entered into an Interconnection Agreement dated December 18, 2006 ("Agreement"); and

WHEREAS, NEFCOM and Comcast desire to modify the Agreement to amend and clarify two provisions in the Agreement;

NOW THEREFORE, in consideration of the promises and agreements contained in this Amendment, NEFCOM and Comcast agree as follows:

1. PREFACE.

The Parties agree to delete the first sentence of the first paragraph under the Preface Section on page 1 of 22 of the Agreement and replace it with the following language:

This Agreement ("Agreement") shall be deemed effective on December 18, 2006 (the "Effective Date"), between Northeast Florida Telephone Company, Inc. ("NEFCOM"), a corporation organized under the laws of the State of Florida, with offices at 130 North Fourth Street, Macclenny, Florida, 32063, and Comcast Phone of Florida, LLC ("Comcast"), a limited liability company organized under the laws of the State of Delaware with offices at 1500 Market Street, Philadelphia, Pennsylvania 19102.

DOCUMENT NUMBER-DATE

00627 JAN 23 06

FPSC-COMMISSION CLERK

2. Section 30.1.3 of the Agreement.

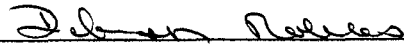
The parties agree to replace John Sullivan as the second individual to receive Notices on behalf of Comcast pursuant to Section 30 of the Agreement with Brian Rankin at the following address:

With copy to:

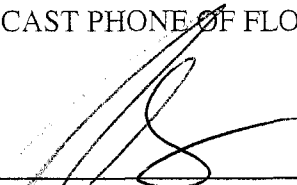
Brian Rankin  
Assistant General Counsel  
1500 Market Street  
Philadelphia, PA 19102  
(215) 320-7325 (Telephone)  
(267) 675-5039 (Telecopier)  
Brian\_Rankin@comcast.com

IN WITNESS WHEREOF, the Parties have executed this Amendment effective the year and date first written above.

NORTHEAST FLORIDA TELEPHONE  
COMPANY, INC.

By:   
Name: DEBORAH NOBLES  
Title: V.P., Regulatory Affairs  
Date: 1-19-07

COMCAST PHONE OF FLORIDA, LLC

By:   
Name: SUSAN JIN-DAVIS  
Title: V. P., Corporate Development  
Date: 1-16-07