

WT-110860-AT



Greg L. Rogers
Senior Regulatory Counsel
Western Region

TEL: (720) 888-2512
FAX: (720) 888-5134
Greg.Rogers@Level3.com

December 12, 2008

David Danner, Executive Director
Policy and Legislative Issues
Washington Utilities & Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504-7250

2008 DEC 16 AM 8:57
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

Re: *Merger of Looking Glass Networks, Inc. into Level 3 Communications, LLC*

Dear Mr. Danner:

Looking Glass Networks, Inc. ("Looking Glass") is a facilities-based telecommunications company registered as a telecommunications company in Washington ("Registration") and classified as a competitive telecommunications company.¹ Looking Glass does not provide local exchange or intrastate toll services in Washington. Level 3 Communications, LLC ("Level 3") is also a facilities-based telecommunications company which is registered to provide interexchange and intraexchange telecommunications service in Washington.² Looking Glass is an indirect subsidiary of Level 3.³ For the reasons described below, Looking Glass desires to surrender its Registration.

For the past several years, Level 3 has been integrating the networks and systems of its various subsidiaries, including Looking Glass. As a result, the independent existence of Looking Glass is not necessary for providing service to those customers and can be consolidated within Level 3. In order to streamline and better organize the business and operations of Level 3's various operating companies, Looking Glass will be merged into LGN Holding and then LGN Holding will be merged into Level 3. Looking Glass's Washington customers will then become Level 3 customers. A chart reflecting the corporate structure before and after the merger is enclosed with this letter.

¹ See Order of August 30, 2000 in Docket UT-001216.

² See Order of April 22, 1998 in Dockets UT-980491 & 980492.

³ Looking Glass Networks Holding Co., Inc. ("LGN Holding") is the parent company of Looking Glass. Level 3 is the parent company of Looking Glass Holding Co., Inc.

The transfer of customers from Looking Glass to Level 3 will have no adverse impact on customers. The Looking Glass customers will continue to receive their existing services over the same facilities and at the same rates, terms and conditions that they have prior to the transfer and any future changes in the rates, terms and conditions of service will be made consistent with Commission requirements. The bills Looking Glass customers currently receive prominently identify Looking Glass as a Level 3 company and, as such, the transfer will not cause customer confusion. Immediately following the transfer, existing customers will continue to receive service under the same billing system and the proposed transfer will not involve any interruption or discontinuation of service or customer terminations.

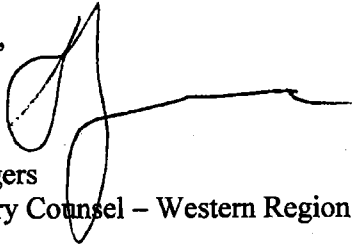
Level 3 will provide advance written notice to the affected customers at least thirty (30) days prior to the transfer to ensure a seamless transition and to avoid customer confusion or inconvenience. A copy of the model notification letter Level 3 will send is also enclosed with this letter.

Level 3 will amend its price list to include all grandfathered legacy Looking Glass services and all legacy Looking Glass services that will continue to be marketed by Level 3 as necessary. Customers transferred from Looking Glass to Level 3 will not experience any change in their telecommunications services. The only change will be the formal name of their provider.

Upon consummation of the merger of Looking Glass into Level 3, Looking Glass will submit the appropriate form to the Commission for cessation of service and cancellation of its Registration.

If you have any questions or require further information regarding the surrender of the Looking Glass Registration, please do not hesitate to contact me. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read 'Greg Rogers', with a long horizontal flourish extending to the right.

Greg Rogers
Regulatory Counsel – Western Region

Enclosures (2)

Looking Glass Networks/Level 3 Logos

Date

**IMPORTANT NOTICE REGARDING YOUR SERVICES FROM LOOKING
GLASS NETWORKS**

Dear Looking Glass Networks Customer:

Through an affiliate, Level 3 Communications, LLC (Level 3) became the indirect parent company of Looking Glass Networks in _____. We are now pleased to announce that the services you receive from Looking Glass Networks will now be provided by Level 3. As an existing customer, the only change you will see will be a change in the name of your provider from Looking Glass Networks to Level 3. Otherwise, your services will remain with the Level 3 family of companies.

You will continue to use the same services you currently do and, of course, there will be no fees or charges to you in connection with this transfer and there will be no disruption in service. As a Level 3 customer, you will continue to receive services at the same rates, terms and conditions specified in your existing contract with Looking Glass Networks or, if applicable, filed and/or posted tariffs and/or price lists.

Level 3 anticipates the date of the transfer will be _____, 2009, provided any necessary regulatory approvals have been obtained; and, at that time, the name of your service provider will become Level 3.

If you have any questions about the transfer or about Level 3 in general, please visit www.level3.com or call 800-____-____. For all questions regarding billing, repairs, service needs or complaints, please contact Level 3 at 800-____-____.

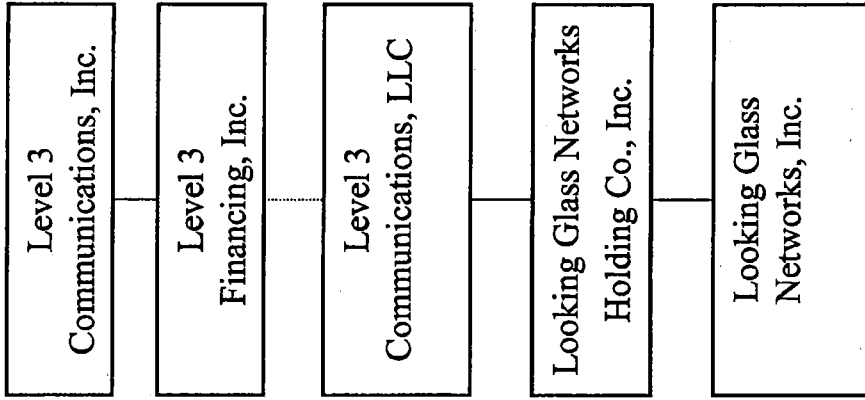
We look forward to continuing to provide service to you.

Cordially,

Level 3 Communications

Looking Glass Networks/Level 3 Communications Merger

Pre-Transaction



Post-Transaction

