

COMMONWEALTH OF PENNSYLVANIA PENNSYLVANIA PUBLIC UTILITY COMMISSION P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE REFER TO OUR FILE

December 7, 2006

A-311294

J ISSAC HIMOWITZ ESQ KELLEY DRYE & WARREN LLP WASHINGTON HARBOUR SUITE 400 3050 K STREET NW WASHINGTON DC 20007 5108

Re: DigitalSpeed Communications, Inc.

Tariff Revisions and Change in Contact Information

Dear Mr. Himowitz:

On November 21, 2006, Digital Speed Communications, Inc. (Company) filed Supplement No. 2 to Telephone Pa. P.U.C. No. 2, Supplement No. 2 to Telephone Pa. P.U.C. No. 3 and Supplement No. 2 to Telephone Pa. P.U.C. No. 4 with effective dates of November 25, 2006. The purpose for these tariff supplements was to update Company contact information.

Please be advised that the Commission will accept the Title Pages only as part of the tariff supplemental filings. The remaining tariff pages will comprise of the existing tariffs currently on file with the Commission. Contact information listed on the Title Pages of the Company's tariffs dictate the contact information throughout the entire tariffs. Therefore, Supplement No. 2 to Telephone Pa. P.U.C. No. 1, Supplement No. 2 to Telephone Pa. P.U.C. No. 3 and Supplement No. 2 to Telephone Pa. P.U.C. No. 4 has been allowed to become effective on November 25, 2006.

If you have any questions regarding this matter, please contact J. Elaine McDonald at 717-787-1869.

Secretary

cc: J. Elaine McDonald, Bureau of FUS Kathy Aunkst, Secretary's Bureau