The Bahamas Telecommunications Company Ltd.

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NASSAU, BAHAMAS

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April 27, 2012

Mrs. Kathleen Riviere-Smith **Chief Executive Officer Utilities Regulation and Competition Authority** UBS Annex Building, East Bay Street Nassau. The Bahamas

Dear Mrs. Riviere-Smith,

Re: URCA's Preliminary Determination and Draft Order on Content Regulation: Application of the Code of Practice for Content Regulation (ECS 11/2012)

The Bahamas Telecommunications Company Limited (BTC) after a review of Utilities Regulation and Competition Authority's (URCA) Preliminary Determination and Draft Order on Content Regulation (ECS 11/2012) and the Authority's Final Decision on Content Regulation: Code of Practice for Content Regulation (ECS 06/2012) has no additional comments or recommended revisions to the Preliminary Determination and Draft Order.

BTC notes Section 1.5 (Part 1: Interpretation Purpose and Applicability) of URCA's Final Decision on Content Regulation (ECS 06/2012) that the Authority will, in consultation with the Industry Group established in accordance with Section 55 (1) of the Communications Act, formally review the Code after it has been in effect for three (3) years. Further, if any substantive changes are needed before the review, URCA in consultation with the Industry Group will give all stakeholders an opportunity, under Section 11 of the Communications Act, to comment on any proposed changes to the Code. BTC as a stakeholder welcomes the opportunity under this Section to further engage URCA should the need arise in the future relative to the application of the Code of Practice rules.

BTC looks forward to its continued engagement of URCA on subject matters that are important for the development of the Electronic Communications Sector.

Should the need arise, please feel free to contact the undersigned.

Sincerely yours,

Felicity L. Johnson

Senior Vice President of Legal, Regulatory Affairs & Carrier Services

& Company Secretary