Original Title Page

XO COMMUNICATIONS SERVICES, LLC

REGULATIONS, DESCRIPTIONS, AND RATES

APPLICABLE TO FURNISHING COMPETITIVE INTRASTATE ACCESS SERVICES

WITHIN THE STATE OF IOWA

This tariff is on file with the Iowa Utilities Board
and copies may be inspected during normal
business hours at the Company's principal place of business
at 13865 Sunrise Valley Dr., Herndon, VA 20171

ISSUED: August 21, 2012 EFFECTIVE: August 29, 2012

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3rd Revised Page 1
Cancels 2nd Revised Page 1

CHECK SHEET

The Title Page through Page 12 inclusive of this tariff are effective on the date shown. Original and revised pages as named below contain all changes from the original tariff that are in effect on the date shown.

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Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

CHECK SHEET (Cont'd)

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Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

APPLICATION OF TARIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate switched access within the State of Iowa by XO Communications Services, LLC hereinafter referred to as ("the Company").

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

EXPLANATION OF SYMBOLS, REFERENCE MARKS, AND ABBREVIATIONS OF TECHNICAL TERMS USED IN THIS TARIFF.

Revisions of this tariff are coded through the use of symbols. These symbols appear in the right margin of the sheet. The symbols and their meanings are:

(C) To signify changed conditions or regulations.

(D) To signify discontinued rate, regulation, or condition.

(I) To signify increase.

(M) To signify a move from one page to another with no change to text, regulation or tariff.

(N) To signify a new rate, regulation, condition, or sheet.

(R) To signify reduction.

(T) To signify a change in text for clarification.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

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Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

1. Definitions

Please refer to Company's Local Exchange Services Tariff, for applicable Definitions in addition to the ones provided.

Automatic Number Identification (ANI) – The Multi-Frequency (MF) signaling parameter that identifies the billing number of the calling party.

Calling Party Number (CPN) – The SS7 signaling parameter that identifies the subscriber line number or directory number of the calling party.

Charge Number (CN) – The SS7 signaling parameter that identifies the billing telephone number of the calling party.

Internet Protocol (IP) Signaling – A packet data-oriented protocol used for communications call signaling information.

Multi-Frequency (MF) Signaling - An in-band signaling method in the which call signaling information is transmitted between network switches using the same voice band channel used for voice.

Toll VoIP–PSTN Traffic –Interexchange voice traffic that (1) is exchanged with the Company in Time Division Multiplexing ("TDM") format over Public Switched Telephone Network ("PSTN") facilities and (2) originates and/or terminates in IP format when it originates from and/or terminates to an end user of a service that requires IP-compatible customer premises equipment.

Customer - The person, firm, corporation, government entity, or other entity, which subscribes to or uses, and is therefore responsible for the payment of charges and compliance with the Company's regulations, the services offered under this tariff, including but not limited to, Interexchange Carriers (IXCs), End Users, and other carriers or providers that originate or terminate Toll VoIP-PSTN Traffic, or otherwise exchange Toll VoIP-PSTN Traffic with the Company.

2. REGULATIONS

Please refer to Company's Local Exchange Services Tariff, for applicable Regulations.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING

3.1 Description and Requirements

The jurisdictional reporting requirements will be as specified below. When a Customer orders access service, its projected percent interstate usage (PIU) must be provided in whole numbers to the Company. These whole number percentages will be used by the Company to apportion the use and/or charges between interstate and intrastate until a revised report is received as set forth herein.

(a) Originating Access

Originating access minutes may be based on traffic originating at the state, LATA or local switching center level, provided that the traffic being measured is only traffic originating from the Company local switching center(s). The Customer must provide the Company with a projected PIU factor on a quarterly basis, as specified herein.
If no PIU for originating minutes is submitted, then the projected PIU will be set on a default basis of 50 percent interstate traffic and 50 percent intrastate traffic.

(b) Terminating Access

Terminating access minutes may be based on traffic terminating at the state, LATA or local switching center level, provided that the traffic being measured is only traffic terminating to the Company local switching center(s). The Customer must provide the Company with a projected PIU factor on a quarterly basis, as specified below. If no PIU for originating minutes is submitted, then the projected PIU will be set on a default basis of 50 percent interstate traffic and 50 percent intrastate traffic.

(c) Except where the Company measured access minutes are used, the Customer reported projected PIU factor as set forth above will be used until the Customer reports a different projected PIU factor, as set forth below. The revised report will serve as the basis for future billing and will be effective on the next bill date.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.1 Description and Requirements (Cont'd)

(d) Effective on the first of January, April, July and October of each year the Customer shall update its interstate and intrastate jurisdictional report. The Customer shall forward to the Company, to be received no later than 15 days after the first of such month, a revised report showing the interstate and intrastate percentage of use for the past three months ending the last day of December, March, June and September, respectively, for each service arranged for interstate use, based solely on the traffic originating from or terminating to the Company's local switching center. The revised report will serve as the basis for the next three months billing and will be effective on the bill date for that service. If the Customer does not supply the reports for those services where reports are needed, the Company will assume the percentage to be the same as that provided previously. For those cases in which a quarterly report has never been received from the Customer, the Company will assume the percentages to be the same as those provided in the access service request.

(e) Jurisdictional Reports Verification

For Switched Access Service, if a billing dispute arises or a regulatory commission questions the projected PIU factor, the customer will provide the data issued to determine the projected PIU factor. The Customer will supply the data within 30 days of the Company request.

The Customer shall keep records of call detail from which the percentage of interstate and intrastate use can be ascertained and, upon request of the Company, shall make the records available for inspection as reasonably necessary for purposes of verification of the percentages. The Company reserves the right to conduct an audit at any time during the year. The Customer, at its own expense, has the right to retain an independent auditing firm.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic

A. Scope

1. Toll VoIP-PSTN Traffic is a Customer's interexchange voice traffic that (1) is exchanged with the Company in Time Division Multiplexing ("TDM") format over Public Switched Telephone Network ("PSTN") facilities and (2) originates and/or terminates in Internet Protocol (IP) format. Toll VoIP-PSTN Traffic originates and/or terminates in IP format when it originates from and/or terminates to an end user of a service that requires IP-compatible customer premises equipment.

2. In the absence of an agreement between the Company and the Customer specifying the treatment of Toll VoIP-PSTN Traffic, this section governs the treatment of Toll VoIP-PSTN Traffic pursuant to the Federal Communications Commission's Part 51 Interconnection Rules and in compliance with the Federal Communications Commission's Report and
Order and Further Notice of Proposed Rulemaking in CC Docket Nos. 96-45 and 01-92; GN Docket No. 09-51; WC Docket Nos. 03-109, 05-337, 07-135 and 10-90; and WT Docket No. 10-08, adopted October 27, 2011 and released November 18, 2011 ("FCC 11-161")

3. This section will be applied to identify intrastate Toll VoIP-PSTN Traffic exchanged with a Customer that is a local exchange carrier only to the extent that the Customer has also implemented billing for intrastate Toll VoIP-PSTN Traffic in accordance with FCC 11-161.

B. Rating of Toll VoIP-PSTN Traffic

As of December 29, 2011, all interstate Toll VoIP-PSTN Traffic and intrastate Toll VoIP-PSTN Traffic will be billed at rates equal to the Company's interstate switched access rates as provided in sections 5 and 6 of Tariff FCC No. 1.

Any intrastate originating Toll VoIP-PSTN Traffic identified in accordance with this tariff section will be billed at rates equal to the Company's relevant interstate originating switched access rates. (T) | (T)

C. Calculation and Application of Percent-VoIP-Usage Factor

The Company will determine the number of intrastate originating Toll VoIP-PSTN Traffic minutes of use ("MOU") to which the relevant originating interstate switched access rates will be applied under section 2.3.4.B, above, by applying a Percent VoIP Usage ("PVU") factor to the total originating intrastate access MOU sent by the Company to the Customer. The PVU will be derived and applied as follows:

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic (Cont'd)

C. Calculation and Application of Percent-VoIP-Usage Factor (Cont'd)

1. The Customer will calculate and furnish to the Company a factor (the "PVU-C") representing the percentage of the total intrastate originating and interstate switched access MOU that the Customer receives from the Company in the state and terminates in IP format. This PVU-C shall be based on information such as the number of the Customer's retail VoIP subscriptions in the state (e.g., as reported on FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information. (C) | (C)

2. The Company will, likewise, calculate a factor (the "PVU-X") representing the percentage of the Company's total intrastate originating switched access MOU in the state that the Company originates on its network in IP format. This PVU-X shall be based on information, such as the number of the Company's retail VoIP subscriptions in the state (e.g., as reported on FCC Form 477), traffic studies, actual call detail, or other relevant and verifiable information. (C) (C)

3. The Company will use the PVU-C and PVU-X factors to calculate a PVU factor that represents the percentage of total intrastate originating access MOU sent by the Company to the Customer that is originated or terminated in IP format, whether at the Company's end, at the Customer's end, or at both ends. The PVU factor will be calculated as the sum of: (A) the PVU-C factor and (B) the PVU-X factor times (1.0 minus the PVU-C factor). (C) (C)

4. The Company will apply the PVU factor to the total intrastate originating switched access MOU sent to the Customer in order to determine the number of originating intrastate Toll VoIP-PSTN Traffic MOU. (C) (C)

   Example 1: The PVU-C is 40% and the PVU-X is 10%. The PVU factor is equal to 40% + (10% x 60%) = 46%. The Company will bill 46% of the Customer's intrastate originating switched access MOU at the Company's tariffed interstate switched originating switched access rates. (C) (C)

   Example 2: The PVU-C is 0% and the PVU-X is 10%. The PVU factor is equal to 0% + (10% x 100%) = 10%. The Company will bill 10% of the Customer's intrastate originating switched access MOU at the Company's tariffed interstate originating switched access rates. (C)

   Example 3: The PVU-C is 100%. No matter what the PVU-X factor is, the PVU is 100%. The Company will bill 100% of the Customer's intrastate originating switched access MOU at the Company's tariffed interstate originating switched access rates. (C) (C)

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic (Cont'd)

C. Calculation and Application of Percent-VoIP-Usage Factor (Cont'd)

5. The Customer shall not modify its reported PIU factor to account for Toll VoIP-PSTN Traffic.

6. The Customer shall retain any call detail, work papers and information used to develop the PVU-C factor for a minimum of one year.

7. If the Customer does not furnish the Company with a PVU-C pursuant to section 2.3.4.C.1, above, the Company will utilize a PVU-C equal to zero.

D. Initial PVU factor

1. If the PVU factor cannot be implemented in the Company's billing systems by July 1, 2014, once the factor can be implemented, the Company will adjust the Customer's bills to reflect the PVU factor retroactively to July 1, 2014. In calculating the initial PVU, the Company will take the Customer-specified PVU-C into account retroactively to July 1, 2014, provided that the Customer provides the PVU-C factor to the Company no later than October 15, 2014; otherwise, the Company will set the initial PVU-C equal to zero and calculate the PVU accordingly. (C) (C) (C) (C)

2. The Company may choose to provide credits based on the PVU-C and PVU-X factors on a quarterly basis until such time as billing system modifications can be implemented.

E. PVU Factor Updates

1. The Customer may update the PVU-C factor quarterly using the method set forth in section 2.3.4.C.1, above. If the Customer chooses to submit such updates, it shall provide to the Company, no later than 15 days after the first day of January, April, July and/or October of each year, a revised PVU-C factor based on data for the prior three months, ending the last day of December, March, June, and September, respectively.

2. The Company may, likewise, update the PVU-X factor quarterly based on data for the prior three months.

3. The Company will use any revised PVU-C and/or PVU-X factors to calculate a revised PVU that will apply prospectively and serve as the basis for subsequent billing until superseded by a new PVU. No prorating or backbilling will be done based on the updated PVU-C or PVU-X factors.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic (Cont'd)

F. PVU Factor Verification

1. Not more than twice in any year, the Company may request from the Customer an overview of the process used to determine the PVU-C factor, the call detail records, description of the method for determining how the end user originates or terminates calls in IP format, and other information used to determine the Customer's PVU-C factors furnished to the Company in order to validate the PVU-C factor supplied. The Customer shall supply the requested data and information within 15 days of the Company's request.
2. The Company may dispute the Customer's PVU-C factor based upon:
   (a) A review of the requested data and information provided by the Customer.

   (b) The Company's review of other market information, FCC reports on VoIP lines, such as FCC Form 477 or state level results based on FCC Local Competition Report or other relevant data.

   (c) A change in the reported PVU-C factor by more than five percentage points from the preceding quarter.

3. If, after review of the data and information, the Customer and the Company agree upon a revised PVU-C factor, the Customer and the Company will begin using that revised PVU-C factor with the next bill period.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic (Cont'd)

F. PVU Factor Verification (Cont'd)

4. If the dispute is unresolved, the Company may initiate an audit. The Company shall limit audits of the Customer's PVU-C factor to no more than two times per year. The Customer may request that the audit be conducted by an independent auditor. In such cases, the associated auditing expenses will be paid by the Customer.

(a) In the event that the Customer fails to provide adequate records to enable the Company or an independent auditor to conduct an audit verifying the Customer's PVU-C factor, the Company will bill the usage for all contested periods using the most recent undisputed PVU-C factors reported by the Customer. This PVU-C factor will remain in effect until the audit can be completed.

(b) The Company will adjust the Customer's PVU-C factor based on the results of the audit and implement the revised PVU-C in the next billing period or quarterly report date, whichever is first. The revised PVU-C factor will apply for the next two quarters before new factors can be submitted by the Customer.

(c) If the audit supports the disputed PVU-C factor submitted by the Customer, the usage for the contested periods will be adjusted to reflect such PVU-C factor.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

3.0 JURISDICTIONAL REPORTING (Cont'd)

3.2 Identification and Rating of Toll VoIP-PSTN Traffic (Cont'd)

3.3 Call Signaling

Depending on the signaling system used by the Customer in its network, the Customer's facilities shall transmit the following call signaling information to the Company on traffic the Customer's end users originate which is handed off for termination on the Company's network.

A. Signaling System 7 (SS7) Signaling

When the Customer uses SS7 signaling, it will transmit the Calling Party Number (CPN) or, if different from the CPN, the Charge Number (CN) information in the SS7 signaling stream.

B. Multi-Frequency (MF) Signaling

When the Customer uses MF signaling, it will transmit the number of the calling party or, if different from the number of the calling party, the Charge Number (CN) information in the MF Automatic Number Identification (ANI) field.

C. Internet Protocol (IP) Signaling

When the Customer uses IP signaling, it will transmit the telephone number of the calling party or, if different from the telephone number, the billing number of the calling party.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

4.0 SERVICE DESCRIPTIONS

4.1 Switched Access Service

4.1.1 Description of Services

Company Switched Access Service consists of the services offered pursuant to this Tariff. Service is offered via the Company's facilities and/or in combination with resold exchange services, transmission facilities provided by other certificated carriers, or a combination thereof. Switched Access Service provides the ability to originate calls from an End User's Premises location to a Customer's Premises, and to terminate calls from a Customer designated Premises to an End User's Premises.

Under this tariff, the Company is only responsible for the services and facilities it provides under this tariff, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own Customers.

The provision of Company's Services is subject to and contingent upon the Company obtaining and retaining such approvals, consents, governmental authorizations, licenses and permits, as may be required or be deemed necessary by the Company. The Company shall use reasonable efforts to obtain and keep in effect all such approvals, consents, authorizations, licenses and permits that may be required to be obtained. The Company shall be entitled to take, and shall have no liability whatsoever for, any action necessary to bring the Services into conformance with any rules, regulations, orders decisions, or directives imposed bye the Federal Communication Commission or other applicable agency, and the Customer shall fully cooperate in and take such action as may be requested by the Company to comply with any such rules, regulations, orders, decisions, or directives.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

4.0 SERVICE DESCRIPTIONS (Cont'd)

4.1 Switched Access Service (Cont'd)

4.1.2 Billing of Access Minutes

When recording originating calls over FGD with multifrequency address signaling, usage measurement begins when the first wink supervisory signal is forwarded from the Customer's facilities. The measurement of originating call usage over FGD ends when the originating FGD entry switch receives disconnect supervision from either the originating end user's local switching center (indicating that the originating end user has disconnected), or the Customer's facilities, whichever is recognized first by the entry switch.

For terminating calls over FGD with multifrequency address signaling, the measurement of access minutes begins when a seizure signal is received from the Carrier's trunk group at the point of presence within the LATA. The measurement of terminating call usage over FGD ends when a disconnect signal is received, indicating that either the originating or terminating user has disconnected.

When recording originating calls over FGD with SS7 signaling, usage measurement begins with the transmission of the initial address message by the switch for direct trunk groups and with the receipt of an exit message by the switch for tandem trunk groups. The measurement of originating FGD usage ends when the entry switch receives or sends a release message, whichever occurs first.

For terminating calls over FGD with SS7 signaling, the measurement of access minutes begins when the terminating recording switch receives the initial address message from the terminating end user. On directly routed trunk groups or on tandem routed trunk groups, the Company switch receives the initial address message and sends the indication to the Customer in the form of an answer message. The measurement of termination FGD call usage ends when the entry switch receives or sends a release message, whichever occurs first.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

4.0 SERVICE DESCRIPTIONS (Cont'd)

4.1 Switched Access Service (Cont'd)

4.1.3 Application of Rates*

The rate for switched access is assessed based on the monthly usage charges for end-office switching and tandem switched transport. Usage rates are rates that are applied on a per access minute or per query basis.

4.1.4 Rates*

(a) End Office Switching Charge:

Per Access Minute of Originating Use	Per Access Minute of Termination Use

(b) Tandem Switched Transport Charge

Per Access Minute of Originating Use	Per Access Minute of Terminating Use

4.1.5 800 Database Access Service*: The Customer will be charged a per query based on a query of the 800-NXX-XXXX dialed and/or delivered to the Customer in conjunction with 800 Data Base Access Service.

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

4.0 SERVICE DESCRIPTIONS (Cont'd)

4.2 Historic Invoices*

The Company will furnish, upon the Customer's request, copies of invoices which were originally issued to the Customer more than thirteen months prior to the request or copies of invoices that are available on-line, but that customer does not wish to retrieve from the available on-line system. Customers can request the invoice in one of two formats: electronic copy (portable data file/.pdf) or CSV/CD of Call Detail Record. Customer will be charged based on the format requested and on a per invoice basis.

4.3 Service Order Changes*

4.3.1 Service Order Change Charge

Customer will be assessed a non-recurring charge when it initiates a modification of a Service Order after its acceptance by XO. If a Service Order is modified after its acceptance by XO, per-Circuit change charges will apply for any change requested by Customer within five (5) days of Service Order acceptance; for any change requested by Customer between five (5) days of Service Order acceptance and five (5) days of the projected Start of Service Date; and for any change requested by Customer within five (5) days of the projected Start of Service Date. In addition, Customer must pay all third party charges imposed as a result of the change.

4.3.2 Service Order Cancellations

Customer will be assessed a non-recurring charge for each Circuit cancelled between the date of its acceptance by XO and the projected Start of Service Date. In addition to these charges, Customer must pay all third party charges imposed as a result of the cancellation.

**Schedule of rates available to customers online on the Company's website.*

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171

4.0 SERVICE DESCRIPTIONS (Cont'd)

4.4 Service Extension Charge*

A Service Extension Charge will be assessed when a customer requests and XO agrees to provide services at a location beyond XO's demarcation point. :

	NON-RECURRING CHARGES*	
Type of Circuit	**First Circuit**	**Each Additional Circuit**
Less Than or Equal to a DS1 (1.544 Mbps)	$	$
More Than a DS1 (1.544 Mbps) and Less Than or Equal to a DS3 (44.736 Mbps)	$	$

**Schedule of rates available to customers online on the Company's website.*

Kelly Faul, Regulatory Affairs Director
XO Communications Services, LLC
13865 Sunrise Valley Dr.
Herndon, VA 20171