

This filing is made pursuant to Section 204(a)(3) of the Communications Act and becomes effective on 15 days notice

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**Minnesota Independent Equal Access Corporation
300 Highway 169 South, Suite 700
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Transmittal No. 24

December 29, 2011

Via ETFS

Marlene H. Dortch, Secretary
Federal Communications Commission
445 Twelfth Street, S.W.
Washington, D.C. 20554

Attention: Wireline Competition Bureau

**Re: Minnesota Independent Equal Access Corporation
FRN: 0004323036
Revisions to Tariff F.C.C. No. 1**

Dear Secretary Dortch:

The accompanying tariff materials issued by Minnesota Independent Equal Access Corporation (“MIEAC”), and bearing Tariff FCC No. 1 (“Centralized Equal Access Service”), is being sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing reflects the addition of tariff language for implementation of the intercarrier compensation regime for certain VoIP-PSTN traffic as mandated in the Federal Communications Commission's November 18, 2011 Report and Order and Further Notice of Proposed Rulemaking in WC Docket Nos. 10-90, etc. (FCC 11-161).

This tariff is being filed to become effective on fifteen (15) days’ notice to the Commission, bearing an issued date of December 29, 2011, and an effective date of January 13, 2012, pursuant to 47 U.S.C. § 204(a)(3).

Tariff F.C.C. No.
1

Check Sheet Revision
17th Revised Page 1
18th Revised Page 1.1

This transmittal and accompanying materials are being filed electronically today via the Federal Communications Commission’s Electronic Tariff Filing System (“ETFS”).

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Payment in the amount of \$845.00 and Fee Remittance Form 159 are also being transmitted electronically via ETFS.

Any petitions in connection with this transmittal may be served upon the undersigned, Russell M. Blau, via facsimile on 202-373-6001, or by mail or personal service at 2020 K Street, N.W., 11th Floor, Washington, D.C. (telephone 202-373-6035).

Any questions concerning this filing should be directed to the undersigned.

Respectfully submitted,

/s/ electronically signed

Russell M. Blau
Counsel for Minnesota Independent Equal Access
Corporation

Enclosures

cc: Scott Sawyer, Esq.
Mary Buley