



December 30, 2011
Via ETFS Filing

Neutral Tandem, Inc.
550 W. Adams Street, Suite 900
Chicago, Illinois 60661

FRN: 0011-5836-71

Transmittal No. 11

Secretary, Federal Communications Commission
Washington, DC 20554
ATTN: Wireline Competition Bureau

The accompanying tariff material, issued by Neutral Tandem, Inc. and bearing Tariff FCC No. 2, effective January 1, 2012, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing is made on one (1) day's notice. This filing incorporates the requirements of the Federal Communications Commission Report and Order in WC Docket No. 10-90, etc., FCC No. 11-161 (released Nov 18, 2011) ("FCC Order") regarding the treatment of Toll VoIP-PSTN traffic and makes various rate and textual changes.

This filing consists of tariff pages indicated by the check sheet(s) listed below:
Tariff FCC No. 2 – 10th Revised Page 3 (Access)

This transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS).

Payment in the amount of \$845.00 has been electronically transmitted to the U.S. Bank in St. Louis, Missouri in accordance with the fee program procedures.

Supporting material is not required with this filing. Petitions pertaining to this filing may be served in person or by facsimile to:

Contact: Gerard Laurain
Address: 550 W. Adams Street, Suite 900
Chicago, Illinois 60661
Telephone: 312-384-8041
Facsimile: 312-346-3276


Neutral Tandem, Inc.
FRN: 0011-5836-71

Page 2 of 2

Any questions you may have regarding this filing should be directed to my attention at 407-740-3006 or via email to croesel@tminc.com. Thank you for your assistance in this matter.

Sincerely,



 Carey Roesel
Consultant to Neutral Tandem, Inc.

cc: Gerard Laurain - Neutral Tandem (via e-mail)
file: Neutral Tandem - FCC Access
tml: FCCa1111

CR/gs