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January 27, 2012

**MCC Telephony, LLC  
100 Crystal Run Road  
Middletown, NY 10941**

Transmittal No. 3  
FRN: 0012434809

*via ETFS*

Office of the Secretary  
Federal Communications Commission  
Washington, D.C. 20554  
ATTN: Wireline Competition Bureau

The accompanying tariff material, issued on behalf of MCC Telephony, LLC and bearing FCC Tariff No. 1, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing, issued on January 27, 2012, and scheduled to become effective on January 28, 2012, consists of tariff pages as indicated on the following check sheet:

FCC Tariff No. 1

2<sup>nd</sup> Revised Page 1

The purpose of this filing is to add provisions regarding the identification and rating of VoIP-PSTN traffic in compliance with the Commission's Report and Order in WC Docket Nos. 10-90, etc., FCC Release No. 11-161 (Nov. 18, 2011), add a service order charge, and make various textual changes to clarify existing provisions.

This transmittal letter and associated attachments are being filed electronically via the Commission's Electronic Tariff Filing System (ETFS). The filing fee for this submission is being paid via Fee Filer. Supporting material is not required with this filing.

All correspondence, petitions and inquiries in connection with this filing should be addressed to Winafred Brantl of Kelley Drye & Warren LLP, 3050 K Street, NW, Suite 400, Washington, DC 20007, (telephone: 202-342-8819; facsimile: 202-342-8451).

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Winafred Brantl". The signature is written in a cursive style with a prominent initial "W".

Winafred Brantl  
*Counsel for MCC Telephony, LLC*