

KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

WASHINGTON HARBOUR, SUITE 400

3050 K STREET, NW

WASHINGTON, D.C. 20007-5108

(202) 342-8400

FACSIMILE

(202) 342-8451

www.kelleydrye.com

NEW YORK, NY
LOS ANGELES, CA
CHICAGO, IL
STAMFORD, CT
PARSIPPANY, NJ

BRUSSELS, BELGIUM

AFFILIATE OFFICES
MUMBAI, INDIA

DIRECT LINE: (202) 342-8819

EMAIL: wbrantl@kelleydrye.com

February 7, 2012

**MCC Telephony, LLC
100 Crystal Run Road
Middletown, NY 10941
FRN: 0012434809**

Marlene Dortch, Secretary
Federal Communications Commission
The Portals
445 12th Street, S.W.
Washington, D.C. 20554

Re: MCC Telephony, LLC -- Electronic Filing of Base Tariff Document

Dear Ms. Dortch:

MCC Telephony, LLC, by this filing, submits a complete copy of its FCC Tariff No. 1 (Access Services) as its base tariff filing, including all changes effective as of January 31, 2012. If there are any questions regarding this filing, please contact me. Thank you for your assistance with this matter.

Sincerely,



Winafred R. Brantl

Counsel for MCC Telephony, LLC