

Arent Fox

February 24, 2012

VIA ETFS AND FEDERAL EXPRESS

Transmittal No. 2

Marlene Dortch
Secretary
Federal Communications Commission
445 12th Street SW
Washington, DC 20554

Katherine E. Barker Marshall

Attorney
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Attn: Wireline Competition Bureau

Re: Net/Town Telephone Corporation – Filing of FCC Tariff No. 2 – FRN: 0012156352

Dear Ms. Dortch:

Enclosed please find, for filing, Net/Town Telephone Corporation's ("Company's") FCC Tariff No. 2, which mirrors Company's FCC Tariff No. 1, which was in effect as of January 17, 2012, with the exception of a rate change for Switched Access Service. This filing is made on one day's notice, with an issue date of February 24, 2012 and effective date of February 25, 2012.

The Company is a non-dominant carrier and therefore supporting documentation under Part 61.38 of the Commission's Rules is not required.

In accordance with Part 61.20(b)(1) of the Commission's Rules, this original Transmittal Letter, without attachments, FCC Form 159 and credit card information have been sent via overnight delivery to U.S. Bank in St. Louis, MO as of this date to cover the requisite \$845.00 filing fee.

Questions relating to this filing should be directed to:

Katherine Barker Marshall
Arent Fox, LLP
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Washington, DC 20036
Telephone: (202) 857-6104
E-Mail: marshall.katherine@arentfox.com

Arent Fox

Please date stamp the duplicate of this filing and return to the undersigned in the enclosed envelope.

Respectfully submitted,

A handwritten signature in black ink, reading "Katherine E. Barker Marshall". The signature is written in a cursive, flowing style.

Katherine E. Barker Marshall

Enclosure