



Interstate Telecom Consulting, Inc.

Independent Telecommunications Consultants

April 30, 2012

Transmittal No. 1

Secretary
Federal Communications Commission
Washington, DC 20554

Attention: Wireline Competition Bureau

The accompanying tariff material issued by Lakeland Telecom, Inc. (FRN #0003744554) and bearing FCC No. 1, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This filing to become effective May 1, 2012 consists of tariff pages as indicated in the following check sheet:

Tariff FC C No. 1

2nd Revised Page 1

This filing modifies Section 6, Switched Access Service to introduce provisions addressing the treatment of Toll Voice over Internet Protocol - Public Switched Telephone Network (VoIP-PSTN) traffic, specifies the call signaling information the customer is required to transmit on traffic, and makes changes to the definitions.

This filing also revises End User Common Line and Switched Access rates.

In accordance with the Commission's Rules, the transmittal, associated files, Form 159, and \$845.00 filing fee are being transmitted electronically today via the FCC's electronic filing system.

Please contact me at 320/848-6641 if you have any questions concerning this filing.

Sincerely,

A handwritten signature in blue ink that reads "Jerry W. Burmeister/bas".

Jerry W. Burmeister
Consultant

JWB/lac

Attachment:

Cc: Lakeland Telecom, Inc.