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**Minnesota Independent Equal Access Corporation  
300 Highway 169 South, Suite 700  
Minneapolis, MN 55426**

**Transmittal No. 26**

June 26, 2012

**Via ETFS**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
445 Twelfth Street, S.W.  
Washington, D.C. 20554

Attention: Wireline Competition Bureau

**Re: Minnesota Independent Equal Access Corporation  
FRN: 0004323036  
WCB/Pricing File No. 12-08  
2012 Annual Access Charge Tariff Filing**

Dear Secretary Dortch:

The accompanying tariff materials issued by Minnesota Independent Equal Access Corporation (“MIEAC”), and bearing Tariff FCC No. 1, effective July 3, 2012, are sent to you in compliance with the requirements of the Communications Act of 1934, as amended and pursuant to the Commission’s Rules.

This filing reduces the terminating tandem switching per minute rate. Included with this transmittal are (1) Description and Justification, (2) Rate of Return Tariff Review Plan Forms, (3) Section 61.38 Cost Support Material, (4) Revised Tariff Sheets and (5) MIEAC Officer’s Certification.

This tariff is being filed to become effective on seven (7) days’ notice to the Commission, bearing an issued date of June 26, 2012, and an effective date of July 3, 2012, under the Commission’s streamlined filing procedures and in compliance with the requirements of the Bureau’s Orders.<sup>1</sup>

<sup>1</sup> *In the Matter of July 3, 2012 Annual Access Charge Tariff Filings*, WCB/Pricing File No. 12-07 (DA 12-482), released March 28, 2012 and *In the Matter of Material to be*

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Check Sheet Revision

19th Revised Page 1

20th Revised Page 1.1

This transmittal and accompanying materials 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. The Form 159 is being transmitted electronically via ETFS.

Any petitions in connection with this transmittal may be served upon the undersigned, Russell M. Blau, via facsimile on 202-373-6001, or by mail or personal service at 2020 K Street, N.W., 11th Floor, Washington, D.C. (telephone 202-373-6035).

Any questions concerning this filing should be directed to the undersigned.

Respectfully submitted,

/s/

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Russell M. Blau  
Counsel for Minnesota Independent Equal Access  
Corporation

Enclosures

cc: Scott Sawyer, Esq.  
Mary Buley

*filed in Support of 2012 Annual Access Tariff Filings, WCB/Pricing File No. 12-08 (DA 12-575), released April 19, 2012.*