



February 14, 2014  
**Via ETFS Filing**

Eltopia Communications, LLC  
1770 Airport Way South  
Seattle, WA 98134

FRN: 0014346522  
TRANSMITTAL No. 2

Secretary, Federal Communications Commission  
Washington, DC 20554  
ATTN: Wireline Competition Bureau

The accompanying tariff material, issued by Eltopia Communications, LLC and bearing Tariff FCC No. 2, effective February 15, 2014, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing is made on one (1) day's notice. The purpose of this filing is to replace original Tariff FCC No. 1 with Tariff FCC No. 2 and consists of tariff pages indicated by the check sheet listed below:

Tariff FCC No. 2 - Original Page 1

This transmittal letter and associated attachments 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.

Supporting material is not required with this filing. Petitions pertaining to this filing may be served in person or by facsimile to:

Contact: Will MacHugh, President  
Address: 1770 Airport Way South  
Seattle, WA 98134  
Telephone: 509-543-7469  
Facsimile: 509-266-4085

Any questions you may have regarding this filing should be directed to my attention at 407-740-3006 or via email to croesel@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Carey Roesel  
Consultant to Eltopia Communications, LLC

cc: Will MacHugh - Eltopia  
file: Eltopia - FCC Access  
tms: FCC1402

CR/gs