



March 4, 2014
Via ETFS Filing

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

FRN: 0014346522

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

With this letter, Eltopia Communications, LLC hereby transmits a complete copy of Tariff FCC No. 2 Monthly Base Document, which includes all tariff changes that became effective as of the last day of February 2014.

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,

/s/ Carey Roesel

Carey Roesel
Consultant to Eltopia Communications, LLC

cc: Will MacHugh - Eltopia
file: Eltopia - FCC - Access
tms: Base Tariff Filing

CR/bc