

CLARK HILL

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March 28, 2014

Federal Communications Commission
ATTN: Common Carrier Bureau
445 12th Street SW
Washington, DC 20554

Re: 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc.
Tariff FCC No. 1

Transmittal No. 1
FRN: 0013-7668-60

Dear Sir or Ma'am:

123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. hereby submits its new interstate access tariff in compliance with the requirements of the Non-ILEC Electronic Tariff Filing System ("ETFS") order (DA 11-1887) released on November 14, 2011.

Any questions regarding this filing should be addressed to my attention at (517) 318-3019 or via e-mail to <hrashes@clarkhill.com>. Thank you for your assistance in this matter.

Very truly yours,

CLARK HILL PLC



Haran C. Rashes

:hcr
Enclosure

cc: Reese Serra
James Kandler