

CLARK HILL

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April 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. 2
FRN: 0013-7668-60

Dear Sir or Ma'am:

123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. hereby submits revised pages to its 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.

Previously, regulations, rates and charges for the provision of interstate access services by 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. were found in Great Lakes Comnet, Inc. Tariff F.C.C. No. 20, in which 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. was an issuing carrier as well as in 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. Tariff FCC No. 1.

Effective May 2, 2014, the revised pages split 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. from the Great Lakes Comnet Tariff and adjust some of 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc.'s rates to the level contained in the Great Lakes Comnet Tariff as well as clarify some additional language and regulations.

The revised pages have an issuance date of April 28, 2014 and an effective date of May 2, 2013, pursuant to Section 61.23 of the Federal Communications Commission's Rules and Regulations.

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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

A handwritten signature in blue ink, appearing to read "Haran C. Rashes", is written over the printed name.

Haran C. Rashes

:hcr

Enclosure

cc: Reese Serra
James Kandler