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Transmittal No. 27

June 16, 2014

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 Docket No. 14-48
2014 Annual Access Charge Tariff Filing

Dear Secretary Dortch:

The accompanying Tariff Review Plan ("TRP") materials issued by Minnesota Independent Equal Access Corporation ("MIEAC") are being sent to you in compliance with the requirements of the Communications Act of 1934, as amended and pursuant to the Commission's Rules, 47 CFR §§ 61.38 and 61.39.

This filing includes required documents to support MIEAC's tariffed interstate access services. Included with this transmittal are (1) Description and Justification, (2) Rate of Return Tariff Review Plan Forms, (3) Part 36 and 69 Cost Study and (4) MIEAC Officer's Certification.

This TRP is being filed under the Commission's streamlined filing procedures and in compliance with the requirements of the Bureau's Orders.¹ There are no revised tariff pages being submitted with this transmittal; this filing is for informational purposes only.

¹ *In the Matter of July 1, 2014 Annual Access Charge Tariff Filings*, WCB Docket No. 14-48 (DA 14-404), released March 25, 2014 and *In the Matter of Material to be filed in Support of 2014 Annual Access Tariff Filings*, WCB Docket No. 14-48, DA 14-494, released April 14, 2014.

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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 email at russell.blau@bingham.com, 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/

Russell M. Blau
Counsel for Minnesota Independent Equal Access
Corporation

Enclosures

cc: Scott Sawyer, Esq.
Mary Buley