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July 15, 2014

**MCC Telephony, LLC
100 Crystal Run Road
Middletown, NY 10941**

Transmittal No. 8

via ETFS

FRN: 0012434809

Office of the Secretary
Federal Communications Commission
445 12th Street S.W.
Washington, D.C. 20554
ATTN: Wireline Competition Bureau

The accompanying tariff material, issued on behalf of MCC Telephony, LLC and bearing FCC Tariff No. 1, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing, issued on July 15, 2014, and scheduled to become effective on July 16, 2014, consists of tariff pages as indicated on the following check sheet:

FCC Tariff No. 1

6th Revised Page 1

This transmittal letter and associated attachments are being filed electronically via the Commission's Electronic Tariff Filing System (ETFS). This transmittal revises the filing submitted under Transmittal Number 6. This filing supersedes and replaces Transmittal Number 7, which failed to upload the revised tariff pages on ETFS. The purpose of this filing is to maintain MCC Telephony's switched access rates at applicable benchmark levels as well as to make various "housekeeping" edits, including the separate identification of originating and terminating rates for MCC Telephony's end office elements.

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The filing fee for this submission is being paid via Fee Filer. Supporting material is not required with this filing.

All correspondence, petitions and inquiries in connection with this filing should be addressed to Denise Smith of Kelley Drye & Warren LLP, 3050 K Street, NW, Suite 400, Washington, DC 20007, (telephone: 202-342-8614; email: dsmith@kelleydrye.com; facsimile: 202-342-8451).

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Denise N. Smith", with a stylized flourish at the end.

Denise N. Smith

Counsel for MCC Telephony, LLC