



July 16, 2014

Via ETFS Filing

**This material is filed on 15 days' notice
under Section 204(a)(3) of the Communications Act**

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

FRN: 0014346522
TRANSMITTAL No. 3

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

The accompanying tariff material, issued by Eltopia Communications, LLC and bearing Tariff FCC No. 2, effective July 31, 2014, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing is made on fifteen (15) days' notice. The purpose of this filing is to comply with the FCC ICC Reform Order, FCC 11-161, issued November 18, 2011 to make the required access rate revisions and consists of tariff pages indicated by the check sheet(s) listed below:

Tariff FCC No. 2 – 1st Revised Page 1 (Access)

This transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS). Payment in the amount of \$910.00 has been electronically transmitted to the U.S. Bank in St. Louis, Missouri in accordance with the fee program procedures.

Supporting material is not required with this filing. Petitions pertaining to this filing may be served in person or by facsimile to:

Contact: Will MacHugh, President
Address: 1770 Airport Way South
Seattle, WA 98134
Telephone: 509-543-7469
Facsimile: 509-266-4085

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: FCC1403

CR/gs