



July 16, 2014
Via ETFS Filing

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

ACN Communication Services, Inc.
1000 Progress Place
Concord, NC 28025-2449

FRN: 0004-3283-40

TRANSMITTAL No. 23

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

The accompanying tariff material, issued by ACN Communication Services, Inc. and bearing Tariff FCC No. 1 (Access), 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, made on fifteen (15) days' notice, revises switched access rates to implement the third phase of intercarrier compensation transition in compliance with the Federal Communications Commission Report and Order in WC Docket No. 10-90, *et. al.*, FCC No. 11-161. Additionally, switched access rates are added for new service areas.

The material contained in this filing consists of tariff pages indicated by the check sheet(s) listed below:

Tariff FCC No. 1– 5th Revised Page 1

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: Jeremy Smuckler, General Counsel – North America
Address: ACN Communication Services, Inc.
1000 Progress Place NE
Concord, North Carolina 28025
Telephone: 704-260-3000
Facsimile: 704-260-3625

Any questions you may have regarding this filing should be directed to my attention at 407-740-3031 or via email to sthomas@tminc.com. Thank you for your assistance in this matter.

Sincerely,

/s/ Sharon Thomas

Sharon Thomas
Consultant to ACN Communication Services, Inc.

cc: Legal Department - ACN Comm Serv
file: ACN Comm Serv - FCC - Access
tms: FCa1423
ST/sp