



July 25, 2014

ImOn Communications, LLC (FRN: 0015-6838-16)
625 First Street S.E., Ste. 520
Cedar Rapids, Iowa 52401

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

VIA ETFS

Transmittal No. 2

Marlene Dortch, Secretary
Federal Communications Commission
445 12th Street SW
Washington, DC 20554

Attn: Wireline Competition Bureau

Re: ImOn Communications, LLC tariff revisions

Dear Ms. Dortch:

Enclosed please find, for filing, revisions to ImOn Communications, LLC's ("ImOn's") FCC Tariff No. 1. This filing is made pursuant to §204(a)(3) of the Act, and is filed on fifteen (15) days' notice, with an issue date of July 25, 2014 and an effective date of August 9, 2014.

Enclosed with this filing are the following revised tariff pages:

- 1st Revised Page No. 1, Cancels Original Page No. 1
- 1st Revised Page No. 2, Cancels Original Page No. 2
- 1st Revised Page No. 52, Cancels Original Page No. 52
- 1st Revised Page No. 76, Cancels Original Page No. 76

This filing is being made to reduce ImOn's interstate terminating end office switched access rates to comply with the cap established in the FCC's 2011 *Connect America Fund* Order; change the rate structure for the End Office Shared Trunk Port to establish a separate rate element for originating and terminating traffic; and change the tariff language stating that originating VoIP-PSTN traffic will be billed at interstate access rates as of July 1, 2014.

This filing is being submitted electronically via the Commission's Electronic Tariff Filing System ("EFTS") pursuant to 47 CFR §61.13 of the Commission's rules. In accordance with Part 61.14(b) of the Commission's Rules, the tariff filing fee is submitted electronically via credit card as part of the filing of the ETFS process.

Questions or petitions in connection with this filing should be served on:

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Respectfully submitted,

/s/ Patrick Phipps

Patrick Phipps (Consultant to ImOn)
QSI Consulting, Inc.