

CLARK HILL

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October 8, 2014

Federal Communications Commission
ATTN: Common Carrier Bureau
445 12th Street SW
Washington, DC 20554

Re: 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc.
Tariff FCC No. 1
Transmittal No. 3
FRN: 0013-7668-60

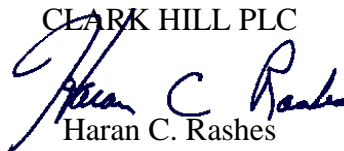
Dear Sir or Ma'am:

The accompanying tariff pages issued by 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc., and bearing FCC No. 1, effective October 18, 2014, are sent to you for filing in compliance with the requirements of the Non-ILEC Electronic Tariff Filing System ("ETFS") order (DA 11-1887) released on November 14, 2011.

Effective October 17, 2014, the revised pages bifurcate certain of 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan, Inc. Switched Access Service rates to include different rates for originating and terminating traffic, resulting in a decrease in the terminating traffic rates. The revised pages have an issuance date of October 8, 2014 and an effective date of October 17, 2014, pursuant to Section 61.23 of the Federal Communications Commission's Rules and Regulations.

Any questions regarding this filing should be addressed to my attention at (517) 318-3019 or via e-mail to <hrashes@clarkhill.com>. Thank you for your assistance in this matter.

Very truly yours,

CLARK HILL PLC

Haran C. Rashes

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Enclosure

cc: Rachel Wisley-Schulz
James Kandler