

**This filing made
pursuant
to §204(a)(3).
Filed on 15 Days Notice**

December 17, 2014

Transmittal No. 44
FRN: 004377529

Secretary
Federal Communications Commission
445 12th Street, S.W.
Washington, D.C. 20554

Attention: Wireline Competition Bureau

This filing is being made by OLSEN THIELEN & Co., LTD (FRN 0004377529) on behalf of the following Issuing Carriers: Mankato Citizens Telephone Company, Mid-Communications, Inc and Heartland Telecommunications Company of Iowa bearing TARIFF F.C.C. NO. 2 ACCESS SERVICE, is filed this date in compliance with the Communications Act of 1934, as amended.

This filing, to become effective January 1, 2015, consists of tariff pages containing the rates, terms and conditions for the Issuing Carriers provision of interstate access service, as indicated on the following check sheets:

Tariff F.C.C. No. 2 – Revision 2

Pursuant to Special Permission 14-022, on January 1, 2015, the three issuing carriers will be removed from the NECA common line pools. This withdrawal requires these companies to cease participating in NECA Tariff FCC No. 5 effective January 1, 2015 and file their own access tariff rates.

To accomplish this, this filing includes new tariffed rates in the End User Access Service section for the issuing carriers. This tariff will continue to refer to NECA Tariff FCC No. 5 for certain regulation, terms, and conditions.

In addition this filing includes an increase to the Federal Universal Service Charge Surcharge Factor to reflect the updated universal service contribution factor for the First Quarter 2015 based on the Office of Managing Director's Public Notice¹

¹ See Proposed First Quarter 2015 Universal Service Contribution Factor, CC Docket No. 96-45, Public Notice , DA 14-1832 (rel. December 15, 2014).

Olsen-Thielen & Co. Ltd. is filing this tariff on behalf of the issuing carriers with the following FRNs:

0003-7139-30

0003-7139-55

0003-7139-63

Pursuant to Section 61.20(b) of the Commission's Rules, the original of this transmittal, the FCC Form 159, and the requisite \$910.00 filing fee have been submitted to U.S. Bank; St. Louis, Missouri.

All correspondence and inquiries concerning this filing should be addressed to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Thomas R. Farm", written in a cursive style.

Thomas R. Farm, CPA
Principal, Olsen-Thielen & Co., Ltd.
2675 Long Lake Road
St. Paul, MN 55113-1117
(651) 621-8786
(651) 483-2467 Fax
tfarm@otcpas.com