



PATRICK D. CROCKER
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June 2, 2015

Via Electronic Tariff Filing System

Secretary, Federal Communications Commission
Washington, DC 20554

RE: IQ Telecom, Inc.
FRN: 0010-2737-04
FCC Tariff No. 2 – Transmittal No. 1

Attention: Wireline Competition Bureau

Enclosed for submission to the Federal Communications Commission (“Commission”) is IQ Telecom, Inc.’s (“IQT” or “Company”) original switched exchange access tariff FCC Tariff No. 2.

IQT’s FCC Tariff No. 2 sets forth the Company’s rates, terms and conditions for the provision of interstate switched access services. IQT has included provisions governing Voice Over Internet Protocol – Public Switched Telephone Network Traffic termination, end user access service and incorporate rate citations to incumbent local exchange carrier (“ILEC”) switched exchange access tariffs for those ILECs in the service territory the Company operates, in accordance with 47 CFR §61.26. The Company also includes in accordance with 47 CFR §51.915(e) a Carrier Access Recovery Charge, and incorporates Federal Universal Service Fund Fees.

The transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission’s Electronic Filing System (ETFS). An FCC Remittance Advice Form 159, and payment of the Commission’s tariff filing fee in the amount of \$910.00 is being sent to U.S. Bank in St. Louis, Missouri.

Should you have any questions concerning this filing, please contact the undersigned at (269) 381-8893 or patrick@crockerlawfirm.com

Very truly yours,

CROCKER & CROCKER

A handwritten signature in black ink, appearing to be "Patrick D. Crocker", written over a light gray circular stamp.

Patrick D. Crocker

PDC/pas