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February 11, 2016

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Washington, D.C. 20554
Attention: Wireline Competition Bureau

***Re: 123.Net, Inc. d/b/a Local Exchange Carriers of Michigan
FRN 24789869***

The accompanying tariff material, issued by 123.Net, Inc., and bearing Tariff F.C.C. Tariff No. 2, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This filing, effective July 1, 2015, consists of the tariff pages as indicated on the following check sheets:

Tariff F.C.C. No.
2

Check Sheet Revision No.
2nd Revised Page 1
2nd Revised Page 2
2nd Revised Page 123

123.Net, Inc. is submitting this Annual Access Tariff Filing in accordance with the Bureau's Order DA 15-458, *In The Matter of Material to be Filed in Support of 2015 Annual Access Tariff Filings, (Tariff Review Plan)*, released April 14, 2015 and Order DA-15-368, *In the Matter of July 1, 2015 Annual Access Charge Tariff Filings (TRP Order)*, released March 27, 2015, and *In the Matter of Connect America Fund WC Docket No. 10-90, A National Broadband Plan for Our Future GN Docket No. 09-51, Establishing Just and Reasonable Rates for Local Exchange Carriers WC Docket 07-135, High-Cost Universal Service Support WC Docket No. 05-337, Developing an Unified Intercarrier Compensation Regime CC Docket No. 01-92, Federal-State Joint Board on Universal Service CC Docket No. 96-45, Lifeline and Link-Up WC Docket No. 03-109, Universal Service Reform – Mobility Fund WT Docket No. 10-208, Order (June 5, 2012 Order), FCC 11-161, released June 5, 2012.*

In accordance with Section 61.14, this transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS) in compliance with the electronic filing procedures.

Payment in the amount of \$910.00 has been electronically transmitted to the US Bank in St Louis, Missouri, in accordance with the fee program procedures. The Form 159 is being transmitted electronically via ETFS as a proprietary document. These actions have been committed on the date established as the of the date reflected above.

Personal or facsimile service petitions against this Letter, as required under Section 1.773(a)(4) of the Commission's Rules, should be sent to Rachel E. Wisley, General Counsel, 24700 Northwestern Highway, Suite 700, Southfield, MI 48075, facsimile number (248) 928-2050. All other correspondence and inquiries respecting this Transmittal should be addressed to Debra L. Clemens, Director-Federal Regulatory, (202) 457-3066, 1120 20th Street, N.W., Suite 1000, Washington, D.C. 20036.

If you have any question regarding the above, please feel free to contact me.

Very truly yours,

/s/ Rachel E. Wisley

Rachel E. Wisley, Esq.
123.Net General Counsel