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December 18, 2017

This Filing Made Pursuant to
Section 204(a)(3) of the 1996
Act on a 15-Day Notice

ELECTRONIC FILING
Micronesian Telecommunications Corporation
FRN No. 0004-3502-52

Secretary
Federal Communications Commission
445 Twelfth Street SW
Room 5-A225
Washington, DC 20554

Re: Transmittal No. 27

ATTENTION: Wireline Competition Bureau

The accompanying tariff material, issued on behalf of Micronesian Telecommunications Corporation "MTC", is sent to you for filing in compliance with the Communications Act of 1934, as amended and is made on a streamline basis on at 15-day notice. This filing contains updated access rates to become effective on January 2, 2018 and consists of tariff pages as indicated on the following check sheets:

Tariff F.C.C. No. 1, Facilities for Interstate Access	25 th Revised Check Sheet Page 1
	24 th Revised Check Sheet Page 3

This filing is being submitted under the authority of Special Permission Number 17-10 and increases the rates for DS1 and DS3 end user channel terminations in non-competitive counties and corrects the Tariff Review Plan Forms filed on November 27, 2017.

In addition, MTC is filing its First Quarter 2018 Universal Service Fund Contribution Factor and surcharges. The Contribution Factor reflected is in reference to the First Quarter 2018 Universal Service Contribution Factor in accordance with the Federal Communications Commission's *Public Notice*, DA 17-1203 (rel. December 14, 2017). The proposes First Quarter 2018 Universal Service Fund Contribution Factor and surcharges have been adjusted from the Fourth Quarter 2017 Universal Service Fund Contribution Factor and surcharges.

In accordance with the filing requirements contained in Part 61.14(b) of the Commission's Rules, the aforementioned revised tariff pages are being filed electronically. Also in accordance with the Commission's filing requirements, required Form 159 and \$925.00 filing fee are being transmitted electronically today via the FCC's Electronic Tariff Filing System.

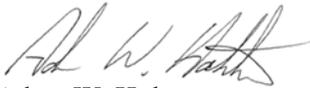
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This filing includes the necessary supporting materials as described in Section 61.38 of Commission Rules. Petitions pertaining to this filing may be served in person or by facsimile to:

Timothy J. Cooney
Wilkinson Barker Knauer, LLP
Telephone: 202.383.3361
Fax: 202.783.5851

All correspondence and inquiries concerning this transmittal should be addressed to Rose Soledad at 670.682.2609, P.O. Box 500306, Saipan, MP 96950.

Sincerely,



Adam W. Holstun
Senior Consultant

Electronic Attachments:

Tariff Pages
Tariff Review Plan
Supporting Materials

cc: Chief, Pricing Policy Division (labeled Public Reference Copy)
Timothy J. Cooney, Wilkinson Barker Knauer, LLP
Rose Soledad, Micronesian Telecommunications Corporation