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February 11, 2004

Transmittal No. 16

**This filing is made pursuant to
Section 204(a)(3) of the Communications
Act and becomes effective in 15 days.**

Electronic Filing

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth Street
Washington, DC 20554

**Re: Minnesota Independent Equal Access Corp.
Centralized Equal Access Service
Revised Tariff FCC No. 1
FRN 0004-3230-36**

Dear Ms. Dortch:

The accompanying tariff issued by Minnesota Independent Equal Access Corporation ("MIEAC"), through its attorneys, and bearing FCC No. 1, effective February 26, 2004, is sent to you electronically for filing in compliance with the requirements of the Communications Act of 1934, as amended.

MIEAC's corporate address and contact information have changed, therefore a complete copy of the revised tariff is being filed. In addition, specific revisions to the tariff include:

- Page 6-15.3 & 4, Section 6.1.3(D)(3) renumbering of section
- Page 6-55, Section 6.8.1(A) Revision of rates, terms and conditions

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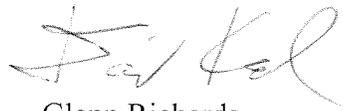
- Page 8-1, Section 8.2

Text changes to include location information for transfer points.

Pursuant to Section 61.32, the original of this transmittal letter, along with a check made payable to the Federal Communications Commission in the amount of \$695.00, is being filed today with the Mellon Bank, Pittsburgh, Pennsylvania.

Personal or facsimile service of petitions under Section 1.773(a)(4) of the Commission's Rules should be directed to the undersigned at Shaw Pittman LLP, 2300 N Street, NW, Washington, DC 20037, (202) 663-8000 (telephone), (202) 663-8007 (facsimile).

Very truly yours,



Glenn Richards
David Konczal
Counsel for Minnesota Independent Equal
Access Corporation

Enclosure