

ELSIE COMMUNICATIONS, INC.
P.O. Box 19848, 60 Beckwith Drive
Colorado City, CO 81019

June 29, 2007

Transmittal No. 2

FRN 0004-3274-17

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Attention: Wireline Competition Bureau

The accompanying tariff material issued by Elsie Communications, Inc. and bearing Tariff F.C.C. No. 1 is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

This filing to become effective June 29, 2007, amends the following Check Sheets:

Tariff F.C.C. No. 1
1st Revised Page 1

This filing is being made in compliance with the Order, DA 07-2862, released June 28, 2007 in order to advance the effective date of the switched access rates filed under Transmittal No. 1 from June 30, 2007 to June 29, 2007 and then suspend these rates for one day until June 30, 2007.

This tariff publication is being filed electronically. Pursuant to Section 61.14(b) of the Commission's Rules, the original of this transmittal letter (without attachments), Form 159, and a check for \$775.00 have been sent via overnight delivery to the Federal Communications Commission, c/o Mellon Bank, in Pittsburgh, Pennsylvania, as of this date.

All correspondence and inquiries in connection with this filing should be addressed to

Jovanka Mersman, Tariff/Regulatory Manager
ELSIE COMMUNICATIONS, INC.
1180 Golden Hills Road
Colorado Springs, CO 80919
(719) 532-0452 (v) (720) 222-1984 (f)
mersman@signal-telcom.com

Respectfully submitted,



Jovanka Mersman
Tariff/Regulatory Manager

Enclosures