



July 2, 2007

FRN 0004-3274-17

Secretary
FEDERAL COMMUNICATIONS COMMISSION
445 12th Street, S.W., Room TWB204
Washington, D.C. 20554

Attention: Wireline Competition Bureau

RE: Complete Base Tariff

Dear Sir or Madam:

With this letter, Elsie Communications, Inc. hereby transmits a complete copy of its Tariff F.C.C. No. 1 Base Document, which includes all tariff changes that became effective as of the last day of the month of June, 2007.

All correspondence and inquiries concerning this letter should be addressed to:

Jovanka A. Mersman
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Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jovanka A. Mersman".

JOVANKA A. MERSMAN
Tariff/Regulatory Manager

Enclosure
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