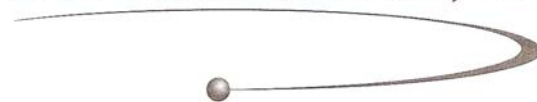


Elsie Communications, Inc.



September 28, 2007

Transmittal No. 3

FRN 0004-3274-17

Marlene H. Dortch, Secretary
Federal Communications Commission
Washington, DC 20554

Attention: Wireline Competition Bureau

The accompanying interstate access service tariff issued by Elsie Communications 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 is made under the authority of FCC Special Permission No. 07-024 to become effective on not less than three-days' notice.

Effective October 1, 2007, Revised Title Page cancels in its entirety Elsie Communications' Tariff F.C.C. No. 1 offering interstate access services. Instead of issuing and maintaining its own tariff for interstate access services, Elsie Communications will thereafter be a participating carrier in the National Exchange Carrier Association ("NECA") Tariff F.C.C. No. 5. The rates, terms and conditions of Elsie Communications' interstate access tariff will thereafter be found in the NECA tariff.

This filing to become effective October 1, 2007, consists of tariff pages as indicated on the following Check Sheet:

Tariff F.C.C. No. 1
2nd Revised Page 1

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

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Respectfully submitted,

Jovanka Mersman
Tariff/Regulatory Manager

Enclosures