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February 29, 2012

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st floor
500 E. Capitol Ave.
Pierre, SD 57501

via electronic filing

Re: TC12-021: MCC Telephony of the Midwest, LLC
Revisions to Access Services Tariff (S.D. P.U.C. Tariff No. 1)

Dear Ms. Van Gerpen,

On February 2, 2012, MCC Telephony of the Midwest, LLC (“MCC Telephony”) filed revisions to its South Dakota intrastate access services tariff, reflecting the Federal Communications Commission’s recent order concerning compensation for VoIP-PSTN Traffic (“FCC Order”) and making a number of other clarifying and corrective changes. These revisions were approved at the Commission’s February 28, 2012 meeting, subject to filing of a final correction to the new material. Accordingly, on behalf of MCC Telephony, this filing submits replacement Original Page 64, revising the language in Section 5.3 to clarify that intrastate VoIP-PSTN traffic is billed pursuant to the intrastate switched access rates listed in Section 2 of the tariff (which are at or below the Company’s interstate switched access rates).

Thank you for your assistance with this matter. Please let us know if you have any further questions.

Sincerely,

/s/ Winafred Brantl

Winafred Brantl

Counsel for MCC Telephony of the Midwest, LLC

enclosure