DT 14-160



July 17, 2014 Via Overnight Delivery & Email

NHPUC JUL18114 AM10:06

Debra A. Howland, Executive Director New Hampshire Public Utilities Commission 21 South Fruit Street Suite 10 Concord, NH 03301-2429

RE: ACN Communication Services, Inc. Revision for New Hampshire PUC Rate Schedule No. 1 DT 14-160 – Phase 3 ICC Access Reform

Dear Ms. Howland:

Enclosed for filing please find the original and six (6) copies of the above referenced tariff filing submitted on behalf of ACN Communication Services, Inc. ("Company"). This filing revises switched access rates to implement the third phase of intercarrier compensation transition in compliance with the requirements of the Federal Communications Commission Report and Order in WC Docket No. 10-90, *et. al.*, FCC No. 11-161. The Company respectfully requests an effective date for this filing of July 31, 2014.

The following tariff pages are included:

18th Revised Page 2Updates Check Sheet2nd Revised Page 24Revises Switched Access Rates

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3031 or via email to sthomas@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Sharon Thomas Consultant to ACN Communication Services, Inc.

cc: Legal Department - ACN Comm Servfile: ACN Comm Serv - New Hampshire - Accesstms: NHa1401

Enclosures ST/sp