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May 27, 2014

Ms. Melissa Paschal
Utah Public Service Commission
Heber M. Wells Bldg.
160 East 300 South, 4th Floor
PO Box 45802
Salt Lake City, UT 84145
Via e-mail: psc@utah.gov

Re: Direct Communications Cedar Valley Access Tariff – **Advice Letter 14-2419-T01**

Dear Ms. Paschal:

The purpose of this compliance filing on behalf of Direct Communications Cedar Valley is to reflect the FCC Part 51 Rules 51.907 through 919 concerning the third phase of modifying the intrastate access rates. This tariff filing establishes the third phase of modifying the intrastate access rates to parity with interstate access rates. The rates are to be effective July 1, 2014.

In accordance with the FCC directive, terminating switched access rates are revised to be at parity with NECA's interstate switched access rates and the terminating Information Surcharge is being reduced to zero and the single composite rate is being tariffed as a terminating local switching access rate.

I have enclosed an original and five (5) copies, along with a self addressed stamped envelope to return a file copy to our office.

If you have any questions, please contact me at 719-594-5821 or via e-mail at rhendershot@gvnw.com.

Sincerely,

A handwritten signature in black ink that reads "Ray Hendershot". The signature is written in a cursive, flowing style.

Ray Hendershot

RH/dc – encl.

cc: Bill Duncan, Division of Public Utilities
Cheryl Murray, Office of Consumer Service
Kip Wilson, (w/encls.) – *via e-mail*
Direct Communications Cedar Valley, LLC