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July 18, 2018
Via Overnight Delivery
(Plus E-Mailed Copy)

Ms. Shonda Green, Department Secretary
MA Department of Telecommunications & Cable
1000 Washington Street
Suite 820
Boston, MA 02118

**RE: YMax Communications Corp.
2018 ICC Rate Reform**

Dear Ms. Green:

This letter is submitted on behalf of YMax Communications Corp. ("Company") in response to Notice issued on June 4, 2018 by the Director, Competition Division, regarding the 2018 Inter-carrier Compensation Rate Reduction Tariff Filings. The Company's intrastate switched access rates mirror its corresponding interstate access rates, as set forth in the Company's FCC Tariff No. 2. No revisions are required to either the Company's interstate or intrastate tariffs for the seventh phase of the inter-carrier compensation transition to remain in compliance with the Federal Communications Commission Report and Order in WC Docket No. 10-100, *et. al.*, FCC No. 11-161. The Company does not maintain tandem switching facilities; therefore, rates are considered terminating to Third Party. Accordingly, no tariff filing will be submitted by YMax Communications Corp.

A copy of this filing has been emailed to dtc.efiling@state.ma.us.

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@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

/s/ Sharon Thomas

Sharon Thomas
Consultant

tms: MAa1801
ST/kb