

ANDREW O. ISAR



Via Electronic Tariff Filing System

February 24, 2012

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
9300 E. Hampton Drive
Capitol Heights, MD 20743-3813

Re: Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet F.C.C. Tariff No. 1,
Tariff Advice Letter No. 2

Dear Ms. Dortch:

Enclosed for submission to the Commission is Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet's Tariff F.C.C. No. 1, containing amended Sheet Numbers 2, 5, 7, 33, 35, 38, and 39.

With this submission, the Company introduces provisions governing Toll Voice over Internet Protocol – Public Switched Telephone Network Traffic in compliance with the Federal Communications Commission's November 18, 2012 Report and Order and Further Notice of Proposed Rulemaking, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161. The Company also makes minor textual changes.

An FCC Remittance Advice Form 159, and credit card payment of the Commission's tariff filing fee have been made electronically.

Thank you for your attention to this matter. Questions concerning this filing may be directed to the undersigned.

Sincerely,

MILLER ISAR, INC.

A handwritten signature in blue ink, appearing to read 'Andrew O. Isar', is written over a horizontal line.

Andrew O. Isar

Regulatory Consultants to
Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet

Enclosures