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Via Electronic Tariff Filing System

April 30, 2012

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

Re: Preferred Long Distance, Inc. Tariff Advice Letter No. 4

Dear Ms. Dortch:

Enclosed for submission to the Commission ("Commission") are amended Sheet No. 2, and original Sheet Nos. 38.1 to 38.4 to Preferred Long Distance, Inc. ("Preferred" or "Company") F.C.C. Tariff No.1 for incorporation into its tariff.

With this filing, Preferred complies with the Commission's Report and Order and Further Notice of Proposed Rulemaking, in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161 (the "ICC USF Transitional Order"), by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic. A May 1, 2012 effective date is requested

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

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to
Preferred Long Distance, Inc.

Attachment