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April 20, 2017

**VIA FCC ETFS**

Secretary  
Federal Communications Commission  
445 12<sup>th</sup> Street, S.W.  
Washington, D.C. 20554

**RE: SP LICENSES, INC.  
Switched Access Service Tariff**

The accompanying tariff material issued by SP LICENSES, INC. and bearing Tariff F.C.C. 1, effective April 21, 2017, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. SP LICENSES, INC. is a competitive local exchange carrier. SP LICENSES, INC.'s FCC Registration Number is 0025407172.

In Compliance with Section 61.14 of the Commission's Rules, the transmittal, associated files, required form 159 filing fee are being transmitted electronically today via the Commission's Electronic Tariff Filing System. All correspondence and inquiries in connection with this filing should be forwarded to the undersigned.

Respectfully submitted,

/s/ Lance J.M. Steinhart

Lance J.M. Steinhart, Esq.  
Managing Attorney  
Lance J.M. Steinhart, P.C.  
*Counsel for SP LICENSES, INC.*

Enclosures  
cc: Justin Newman