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April 20, 2017

VIA FCC ETFS

Secretary
Federal Communications Commission
445 12th 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