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December 20, 2018

Via ETFS Filing

**This material is filed on 15 days' notice
under Section 204(a)(3) of the Communications Act**

Lingo Telecom of the South, LLC
115 Gateway Drive
Macon, Georgia 31210

FRN: 0028089662
TRANSMITTAL No. 1

Secretary, Federal Communications Commission
Washington, DC 20554
ATTN: Wireline Competition Bureau

The accompanying tariff material, issued by Lingo Telecom of the South, LLC and bearing Tariff FCC No. 1, effective January 4, 2019, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This filing, made on fifteen (15) days' notice, replaces Tariff FCC No. 1 issued by Birch Telecom of the South, LLC for the issuing carrier and listed concurring carriers. The rules, regulations and rates are identical to those found in the tariff that it is replacing except for removal of the Presubscribed Interexchange Carrier Charge, correction of section numbers as necessary and sequential numbering of pages.

This tariff filing consists of tariff pages indicated by the check sheet listed below:

Tariff FCC No. 1 – Original Page 1

The tariff includes the following Concurring Carriers and pursuant to 47 C.F.R. §61.131 61.136 Concurrence statements for each of these companies are provided as supporting documentation:

Lingo Communications Midwest, LLC
Lingo Communications North, LLC
Lingo Communications South, LLC
Lingo Telecom of the West, LLC
Lingo Telecom of the Great Lakes, LLC
Lingo Communications of the Northeast, LLC
Lingo Communications of Virginia, Inc.

Also included with this filing are the tariff revision pages reflecting the cancellation of the existing tariff, effective January 4, 2019.

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This transmittal letter and associated attachments are being filed electronically today via the Federal Communications Commission's Electronic Tariff Filing System (ETFS). Payment in the amount of \$960.00 has been electronically transmitted to the U.S. Bank in St. Louis, Missouri in accordance with the fee program procedures.

Supporting material is not required with this filing. Petitions pertaining to this filing may be served in person or by facsimile to:

Contact: Grant Williams, Vice President – Operations
Address: 5607 Glenridge Drive NE, Suite 300
Atlanta, GA 30342
Telephone: 470-401-0047
Email: grant.williams@lingo.com

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

cc: A. Collins - Cahill, Gordon & Reindel LLP (via (Email)
tms: Transmittal 1

ST/sp