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July 17, 2019

Via ETFS Filing

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

Lingo Communications of Kentucky, LLC
5607 Glenridge Drive NE Suite 300
Atlanta, GA 30342

FRN: 0028089696
TRANSMITTAL No. 2

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

The accompanying tariff material, issued by Lingo Communications of Kentucky, LLC and bearing Tariff FCC No. 1, effective August 1, 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, revises the terminating switched access rate to implement the eighth phase of intercarrier compensation transition in compliance with the Federal Communications Commission Report and Order in WC Docket No. 10-90, *et. al.*, FCC No. 11-161.

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

Tariff FCC No. 1 – 1st Revised Page 1

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: Alex Valencia, Vice President Government Affairs & Compliance
Address: 400 E. Las Colinas Blvd., Suite 500
Irving Texas 75039
Telephone: 972-910-1720
Email: alex.valencia @lingo.com

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Any questions you may have regarding this filing should be directed to my attention at 407-740-3006 or via email to croesel@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

/s/ Carey Roesel

Carey Roesel
Consultant

cc: A. Valencia – Lingo (via Email)
tms: Transmittal 2

CR/sp