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July 18, 2022

Via ETFS Filing

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

Lingo Telecom, LLC
9330 LBJ Freeway Suite 944
Dallas, TX 75243

FRN: 0032545006
TRANSMITTAL No. 1

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

The accompanying tariff material, issued by Lingo Telecom, LLC ("Company") and bearing Tariff FCC No. 1, effective August 2, 2022, is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended. This tariff, submitted under authority of Special Permission 22-005, reflects the change in Company name from Matrix Telecom, Inc. to Lingo Telecom, LLC and revises certain switched access rates in compliance with the Report and Order, FCC 20-143, on 8YY Access Charge Reform in WC Docket No. 18-156. Also included with this filing are tariff revision pages reflecting the cancellation of the Matrix Telecom, Inc. Tariff FCC No. 1 effective August 2, 2022.

Material contained in this filing consists of tariff pages indicated by the check sheet listed below:

F.C.C. Tariff No.1 –Original 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 \$930.00 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
Address: 9330 LBJ Freeway Suite 944
Dallas, TX 75243
Telephone: 972-910-1720
Facsimile: 866-418-9750

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: Alex Valencia – Lingo (via E-mail)
CR/sp