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July 17, 2023

Via ETFS Filing

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

Lingo Telecom, LLC
25925 Telegraph Rd., Suite 210
Southfield, MI 48033

FRN: 0032545006
TRANSMITTAL No. 2

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

Dear Madam Secretary:

The accompanying tariff material, issued by Lingo Telecom, LLC ("Company") and bearing Tariff FCC No. 1, effective August 1, 2023, 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 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.

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

F.C.C. Tariff 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 \$1,040.00 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: 25925 Telegraph Rd., Suite 210
Southfield, MI 48033
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: A. Valencia – Lingo (via Email)
tms: Transmittal 2
CR/sp