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Via EFiling

March 26, 2012

Ms. Patty Van Gerpen Executive Secretary South Dakota Public Utilities Commission State Capitol Building, 1st Floor 500 East Capitol Avenue Pierre, South Dakota 57501

RE: Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet - Access Services Tariff, Advice Letter No. 4,

Dear Ms. Van Gerpen:

Enclosed for filing with the South Dakota Public Utilities Commission ("Commission") are amended sheet numbers 2, 5, 6, 7, 26, 33, 35 and original sheet numbers 40 and 41 to Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet's ("DP&I") switched exchange access tariff, South Dakota P.S.C. Tariff No. 1, for incorporation into the Company's Tariff.

With this filing, DP&I complies with the Federal Communications Commission's ("FCC") Report and Order and Further Notice of Proposed Rulemaking ("Order"), in Docket Nos. WC Docket No. 10-90, et al., FCC 11-161, by implementing provisions governing Voice over Internet Protocol telephony – Public Switched Telephone Network ("VoIP-PSTN") Traffic. The Company also makes minor amendments to its provision of switched access services and certain definitions. An April 27, 2012 effective date is requested, more than 30 days following the issue date.

For purposes of this filing, DP&I requests waiver of ARSD 20:10:27:07 with regard to the submission of cost data in support of its rates, as it adopts its interstate rates for the provision of VoIP-PSTN access in compliance with the FCC's Order.

Thank you for your attention to this matter. Questions may be directed to me.

Sincerely,

MILLER ISAR, INC.

Andrew O. Isar

Regulatory Consultants to Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet Enclosure