



ANDREW O. ISAR

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Via E Filing

April 16, 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. 4B, Docket Number TC12-029

Dear Ms. Van Gerpen:

Enclosed for filing with the South Dakota Public Utilities Commission ("Commission") is amended sheet number 40 to Liberty-Bell Telecom, LLC dba DISH Network Phone & Internet's ("DP&I") pending switched exchange access tariff, South Dakota P.S.C. Tariff No. 1, March 27, 2012 submission, for incorporation into the Company's Tariff.

This sheet contains amendments to Sections 4.3.2.A and 4.3.2.C, incorporating additional clarification regarding the determination of Voice over Internet Protocol – Public Switched Network utilization ("PVU") factors, following discussion with staff. The remainder of the amendments submitted on March 27, 2012 including issue and effective dates remain unchanged.

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

Sincerely,

MILLER ISAR, INC.

A handwritten signature in blue ink, appearing to read "Andrew O. Isar", is enclosed in a thin blue rectangular border.

Andrew O. Isar

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

Enclosure