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IDAHO PUBLIC
UTILITIES COMMISSION

March 11, 2021
Via Email

Ms. Jan Noriyuki, Commission Secretary
Idaho Public Utilities Commission
472 North Washington
Boise, ID 83702
Secretary@puc.idaho.gov

**RE: Eltopia Communications, LLC
Notice of Discontinuance
Docket No. ECL-T-20-01**

Dear Ms. Noriyuki:

Enclosed for filing is a replacement transmittal requesting cancellation of Idaho telecommunications authority submitted on behalf of Eltopia Communications, LLC ("Ektopia" or "Company"). This filing, made pursuant to discussion with Mr. Dayne Hardie, Deputy Attorney General, and in compliance with Idaho Administrative Code, submits the request of the President of Eltopia Communications, LLC, Will MacHugh, for cancellation of its Idaho telecommunications authority.

Any questions you may have regarding this filing should be directed to the attention of Carey Roesel, Consultant, 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

tms: IDx2001a

CR/gS



Etopia Communications, LLC
15419 1st Ave. South
Burien, WA 98148

March 11, 2021
Via Email

Ms. Jan Noriyuki, Commission Secretary
Idaho Public Utilities Commission
Secretary@puc.idaho.gov

**RE: Etopia Communications, LLC
Notice of Discontinuance
Docket No. ECL-T-20-01**

Dear Ms. Noriyuki:

This supplemental letter is submitted to notify the Commission of Etopia Communications, LLC's ("Etopia" or "Company") request to cancel its Certificate of Public Convenience and Necessity to provide Local and Interexchange Telecommunication Services granted in Docket No. ECL-T-07-01, Order No. 470 and to cancel any tariffs it has on file with the Commission.

Etopia does not have any customers in the State of Idaho; therefore, no customer notice is required.

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,

A handwritten signature in blue ink that reads "Will J. MacHugh".

Will MacHugh
President

tms: IDx2001a

WM/gs