



RECEIVED

2020 DEC 21 AM 9:57

IDAHO PUBLIC
UTILITIES COMMISSION

151 Southhall Lane, Ste 450
Maitland, FL 32751
P.O. Drawer 200
Winter Park, FL 32790-0200
www.inteserra.com

December 18, 2020
Via Email

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

**RE: Lingo Communications North, LLC
Consummation of Transfer of Customers &
Request for Cancellation of Certificate of Public Convenience and Necessity**

INX-T-20-01

Dear Ms. Noriyuki:

This letter is submitted on behalf of Lingo Communications North, LLC ("Lingo North" or "Company") to notify the Commission that the internal reorganization and transfer of customers as described in the Notification of Internal Reorganization and Transfer of Customers filed with the Commission on August 3, 2020 ("Transaction") has been completed and the customers of Lingo North were transferred to its affiliate Matrix Telecom, LLC ("Matrix") effective October 1, 2020. Lingo North states that all of its customers are now being served by Matrix, it has ceased operations in the state of Idaho, and hereby requests cancellation of its telecommunications authority, granted pursuant to Certificate No.514 in Case No. INX-T-13-01, and any tariffs on file with the Commission effective December 31, 2020 or before.

Matrix will make the necessary amendments to its Price Guides to reflect this Transaction and post updated Price Guides on its website at www.lingo.com.

Any questions you may have regarding this filing should be directed to the attention of Suzanne Pagana at 407-740-3012 or via email to spagana@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

/s/Carey Roesel

Carey Roesel
Consultant

cc: Alex Valencia (Via E-Mail) - Matrix
tms: IDx2001a

CR/mp