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UTILITIES COMMISSION

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February 18, 2021
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
Case INX-T-20-01**

Dear Ms. Noriyuki:

Enclosed for filing is a replacement transmittal requesting cancellation of Idaho telecommunications authority submitted on behalf of Lingo Communications North, LLC ("Lingo North" 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 Vice President - Government Affairs and Compliance of Lingo North for cancellation of the Idaho telecommunications authority of the Company.

Any questions you may have regarding this filing should be directed to the attention of Carey Roesel, Consultant, at 407-740-3005 or via email to croesel@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

/s/ Carey Roesel

Carey Roesel
Consultant

tms: IDx2001b
CR/sp



February 16, 2021
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
Case INX-T-20-01**

Dear Ms. Noriyuki:

This supplemental letter is submitted 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 Communications North, LLC (“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 respectfully 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.

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 Carey Roesel, Consultant, at 407-740-3005 or via email to croesel@inteserra.com. Thank you for your assistance in this matter.

Sincerely,

/s/ Alex Valencia

Alex Valencia
Vice President – Government Affairs and Compliance

tms: IDx2001b
AV/sp