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January 5, 2021
Via Web Filing

Mr. Mark Johnson, Executive Secretary
Washington Utilities & Transportation Comm.
621 Woodland Square Loop
Lacey, WA 98503

**RE: Lingo Communications North, LLC and Matrix Telecom, LLC
Consummation of Transfer of Customers & Request for Cancellation of Certificates of
Authority**

Dear Mr. Johnson:

This letter is submitted on behalf of Lingo Communications North, LLC (“Lingo North” or “Company”) to notify the Commission that the Application for Approval of Internal Reorganization and Transfer of Customers filed with the Commission on July 14, 2020 (“Transaction”) has been completed and the customers of Lingo North were transferred to its affiliate Matrix Telecom, LLC (“Matrix”) effective October 1, 2020.

A request for cancellation of Lingo North’s authority is being filed under separate cover concurrently with this filing.

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 my attention 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

cc: Alex Valencia (Via E-Mail) - Matrix
tms: WAx2003

Enclosures
CR/mp