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December 9, 2020
Via Overnight Delivery and E-File

Ms. Darlene K. Standley, Asst. Chief - Telecommunications
Tennessee Public Utility Commission
502 Deaderick Street
4th Floor
Nashville, TN 37243

20-00134

**RE: Lingo Telecom of the South, LLC
Consummation of Transfer of Customers and
Request for Cancellation of Certificate of Public Convenience and Necessity**

Dear Ms. Standley:

The original and four (4) copies of this letter is submitted on behalf of Lingo Telecom of the South, LLC ("Lingo South" or "Company") to notify the Commission that the Notification of Internal Reorganization and Transfer of Customers filed with the Commission on July 31, 2020 ("Transaction"), Docket 20-00096, has been completed and the customers of Lingo South were transferred to its affiliate Matrix Telecom, LLC ("Matrix") effective October 1, 2020. Lingo South, which operated pursuant to market regulation, states that all of its customers are now being served by Matrix, it has ceased operations in the state of Tennessee and hereby requests cancellation of its Tennessee Certificate of Public Convenience and Necessity and any tariffs on file with the Commission effective December 31, 2020 or before.

Matrix will make any necessary tariff filings reflecting this Transaction under separate cover.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

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 – Matrix (via Email)
C. Cooper – Matrix (via Email)
tms: TN2002a
CR/sp