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

December 10, 2020
Via Electronic Filing

Mr. Cayce Hinton, Director, Regulatory Analysis
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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

Dear Mr. Hinton:

This letter is submitted on behalf of Lingo Telecom of the South, LLC ("Lingo South" or "Company") to notify the Commission that the Application for Approval of Internal Reorganization and Transfer of Customers filed with the Commission on August 3, 2020 ("Transaction") has been completed and the customers of Lingo South were transferred to its affiliate Matrix Telecom, LLC ("Matrix") effective October 1, 2020. Lingo South states that all of its customers are now being served by Matrix, it has ceased operations in the state of Florida, and hereby requests cancellation of its Florida Certificate Numbers 7552 and 7610, and any tariffs on file with the Commission effective December 31 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: ALx2001a

CR/lw