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PUBLIC UTILITIES COMMISSION 21 S. Fruit Street, Suite 10 Concord, N.H. 03301-2429

January 22, 2019

Sharon Thomas Inteserra Re: Lingo Communications P.O. Drawer 20 Winter Park, FL 32790-0200

Re: DT 19-001 Birch Communications of the Northeast d/b/a Birch Communications Request for Company Name Change and Replacement Access Services Tariff

Dear Ms. Thomas:

On January 2, 2019, you filed on behalf of Birch Communications of the Northeast LLC d/b/a Birch Communications (Company), a notice of a change to the Company's name to Lingo Communications of the Northeast, LLC, along with a replacement access services tariff

Staff reviewed the tariff and concluded that it is consistent with applicable laws and rules.

For administrative efficiency, an order will not be issued by the Commission suspending, rejecting, or approving the proposed tariff. The proposed tariff went into effect on January 12, 2019, as requested in the filing.

Sincerely,

n. would

Debra A. Howland Executive Director

cc: Docket File Service List