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January 25, 2019

**Via Web Filing**

Hon. Kathleen H. Burgess, Commission Secretary  
New York State Department of Public Service  
Three Empire State Plaza  
Agency Building 3  
Albany, NY 12223-1350

**RE: Lingo Communications of the Northeast, LLC  
Name Change Replacement Tariff – PSC No. 1 – Telephone (Local and Interexchange)  
Matter No. 18-02965**

Dear Hon. Burgess:

Enclosed for filing please find the above referenced replacement tariff submitted on behalf of Lingo Communications of the Northeast, LLC f/k/a Birch Communications of the Northeast, LLC d/b/a Birch ("Company"). This tariff filing, made as follow up to the Adoption Supplement submitted on December 11, 2018 and effective on December 12, 2018, cancels and supersedes in its entirety the Company's PSC No. 1 – Telephone currently on file with the Commission. No changes have been made to the tariff except to reflect the new Company name and to sequentially number pages and correct section number as necessary. The Company respectfully requests an effective date of February 24, 2019 for this tariff.

A notice of the change in Company name was provided to New York customers via bill message in the November 2018 and December 2018 invoices. The change in corporate name will have no effect on the rates, terms, or condition of services offered to customers.

For inquiries regarding this filing, please contact:

Suzanne Pagana at 407-740-3012 or via email at [spagana@inteserra.com](mailto:spagana@inteserra.com) and  
Sharon Thomas at 407-740-3031 or via email at [stthomas@inteserra.com](mailto:stthomas@inteserra.com).

Thank you for your assistance in this matter.

Sincerely,

/s/ Sharon Thomas

Sharon Thomas  
Consultant

cc: A. Collins – Cahill, Gordon & Reindel LLP (via Email)  
tms: NYI1902  
Enclosures  
ST/sp