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MAY 14 2010
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

Theresa A. Walker
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twalker@primustel.com

May 11, 2010

Via Overnight Delivery

Patricia Van Gerpen, Executive Director
South Dakota PUC
500 East Capitol Avenue
State Capitol Building, 1st Floor
Pierre, SD 57501-5070

Re: CONSUMMATION NOTICE
Notification of Primus Telecommunications, Inc. and Least Cost Routing, Inc. of an
Internal Reorganization

Dear Sir or Madam:

Primus Telecommunications, Inc. ("Primus") and Least Cost Routing, Inc. ("LCR" and together, the "Parties") notify the Commission that the *pro forma* intracorporate merger described in the above-referenced proceeding has been completed and LCR has merged into Primus, with Primus surviving. As a result, LCR no longer exists, and its certificate of public convenience and necessity should be canceled.

An original and fourteen (14) copies of this letter are enclosed. Please date-stamp the enclosed extra copy and return it in the attached self-addressed, stamped envelope. If there are any questions regarding this filing, please contact the undersigned at (703)748-8001. Thank you for your attention to this matter.

Respectfully submitted,

Theresa Walker

cc: Thomas R. Kloster, Primus CFO



Theresa A. Walker
Phone: 703-748-8001
Fax: 703-748-8017
twalker@primustel.com

May 25, 2010

Via Overnight Delivery

Cindy Kemnitz
Finance Manager
South Dakota PUC
500 East Capitol Avenue
State Capitol Building, 1st Floor
Pierre, SD 57501-5070

Re: Gross Receipt Tax Assessment for Least Cost Routing, Inc.

Dear Ms Kemnitz:

On May 11, 2010, Primus Telecommunications, Inc. ("Primus") and Least Cost Routing, Inc. ("LCR" and together, the "Parties") notified the Commission that the *pro forma* intracorporate merger had been completed and LCR had merged into Primus, with Primus surviving. As a result, LCR no longer exists, and the Parties requested that LCR's certificate of public convenience and necessity be canceled.

In a letter dated, May 17, 2010, you informed the Parties that the Public Utilities Commission will cancel LCR's Certificate of Authority upon receipt of its Gross Receipt Tax Assessment for calendar year 2009 and 2010. Please find enclosed the requested payment in the amount of \$500.00.

I understand that Pursuant to SDCL 49-1Q-3, LCR is subject to Gross Receipt Tax Assessment for CY2009 and any portion of CY2010 in which LCR was certified to do business in the state. As such, upon cancellation of LCR's Certificate of Authority, please refund to Primus, payment over and above the *pro rata* Assessment for CY 2010, if any.

An original and fourteen (14) copies of this letter are enclosed. Please date-stamp the enclosed extra copy and return it in the attached self-addressed, stamped envelope.

Respectfully submitted,

A handwritten signature in black ink that reads "Theresa Walker". The signature is written in a cursive, flowing style.

Theresa Walker

cc: Thomas R. Kloster, Primus CFO
Patricia Van Gerpen, SD PUC Executive Director