

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

**IN THE MATTER OF THE APPLICATION OF )  
COMTEL TELCOM ASSETS LP TO ) CASE NO. CTA-T-06-1  
TRANSFER CERTIFICATE OF PUBLIC )  
CONVENIENCE AND NECESSITY NO. 399 ) FIRST AMENDED  
FROM VARTEC TELECOM, INC. TO COMTEL ) CERTIFICATE NO. 399  
TELCOM ASSETS LP )**

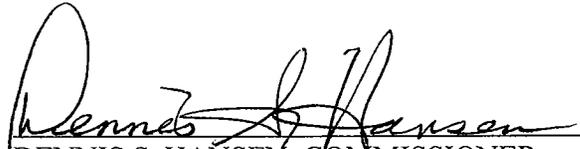
On December 13, 2005, Comtel Telcom Assets LP (Comtel) filed an Application for a Certificate of Public Convenience and Necessity (CPCN) and a Joint Notice of Asset Transfer of Comtel with VarTec Telecom, Inc., Excel Telecommunications, Inc., and VarTec Solutions, Inc. This Application was modified on January 5, 2006, to request Commission approval of the transfer of CPCN No. 399 from VarTec Telecom, Inc., issued on June 17, 2002, Case No. GNR-T-01-20, to Comtel. The amended filing included three new price lists and four revised cover pages to reflect the new name of Comtel Telcom Assets LP.

IT IS HEREBY CERTIFIED that this Amended Certificate of Public Convenience and Necessity is issued to Comtel Telcom Assets LP, Certificate No. 399, to provide local exchange and interexchange services within the State of Idaho. The Commission approved this name change to Certificate No. 399 by Order No. 30039 issued May 11, 2006, in Case No. CTA-T-06-1.

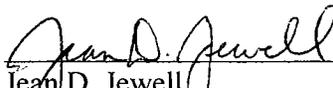
DATED at Boise, Idaho this 11<sup>th</sup> day of May 2006.

  
PAUL KJELLANDER, PRESIDENT

  
MARSHA H. SMITH, COMMISSIONER

  
DENNIS S. HANSEN, COMMISSIONER

ATTEST:

  
Jean D. Jewell  
Commission Secretary