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IDAHO PUBLIC  
UTILITIES COMMISSION

September 2, 2010

Via Overnight Courier & Email

CTA-T-06-01

Jean Jewell, Commission Secretary  
Idaho Public Utilities Commission  
472 W Washington  
Boise, ID 83720-0074  
secretary@puc.idaho.gov

Re: *Notification of Comtel Telecom Assets LP ("Comtel") and Matrix Telecom, Inc. ("Matrix") Regarding a Transfer of Assets from Comtel to Matrix*

**CONSUMMATION NOTICE & CANCELLATION OF CERTIFICATES**

Dear Ms. Jewell:

Comtel Telecom Assets LP ("Comtel") and Matrix Telecom, Inc. ("Matrix") (together, the "Parties"), by their undersigned counsel, hereby inform the Commission that substantially all of the assets and customers of Comtel were transferred to Matrix on August 2, 2010, as contemplated in the notification referenced above filed on April 30, 2010. Accordingly, the Certificate of Public Convenience of Comtel<sup>1</sup> should now be cancelled effective upon receipt of this letter.

An original and eight (8) copies of this letter are enclosed for filing. Please stamp and return the copy using the envelope provided. Should you have any questions, please do not hesitate to contact Brett Ferenchak at 202-373-6697.

Respectfully submitted,



Russell M. Blau  
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Counsel for the Parties

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<sup>1</sup> In Idaho, Comtel is authorized to provide local exchange services pursuant to First Amended Certificate No. 399 granted in Docket No. CTA-T-06-1 on May 11, 2006.