BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF COMTEL TELCOM ASSETS)

LP'S REQUEST FOR CANCELLATION OF CASE NO. CTA-T-06-01

CERTIFICATE OF PUBLIC CONVENIENCE AND

NECESSITY NO. 399 ORDER NO. 32052

On August 5, 2010, Comtel Telcom Assets LP requested that its Certificate of Public Convenience and Necessity (CPCN) No. 399 issued by the Commission on May 11, 2006 be withdrawn. Comtel stated it entered into an asset purchase agreement with Matrix Telecom, Inc., to sell all of its assets, including its customers, to Matrix. The purchase and sale was consummated on July 31, 2010. In its Decision Meeting on August 23, 2010, the Commission approved Comtel's request for cancellation of Certificate No. 399.

COMMISSION FINDINGS

In December 2005, Comtel Telcom Assets LP filed an Application for a CPCN and a Joint Notice of Asset Transfer of Comtel with VarTec Telecom, Inc.; Excel Telecommunications, Inc.; and Var Tec Solutions, Inc. In January 2006, Comtel modified its Application for approval to transfer CPCN No. 399 from VarTec Telecom, Inc. to Comtel. In May 2006, the Commission granted Comtel's Application for transfer of CPCN No. 399. Order No. 30039.

On August 5, 2010, Comtel requested cancellation of its Certificate and stated that it sold all its assets and customers to Matrix Telecom, Inc. Comtel provided a copy of its customer notice. Matrix Telecom currently holds CPCN No. 468 issued May 8, 2007. Staff recommended the Commission cancel Certificate No. 399 and remove the Company's price list or tariff on file.

ORDER

IT IS HEREBY ORDERED that Comtel Telcom Assets LP's request for cancellation of Certificate of Public Convenience and Necessity No. 399 is granted. Certificate No. 399 is no longer in effect, and Comtel is no longer authorized to provide telecommunications services in the State of Idaho.

THIS IS A FINAL ORDER. Any person interested in this Order or in interlocutory Orders previously issued in this case may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order or in interlocutory

Orders previously issued in this case. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* §§ 61-619 and 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 26+6 day of August 2010.

JIM D. KEMPTON, PRESIDENT

MARSHA H. SMITH, COMMISSIONER

MACK A. REDFORD, COMMISSIONER

ATTEST:

Barbara Barrows

Assistant Commission Secretary

bls/O:CTA-T-06-01_ws_Cancel