November 28, 2007

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PUBLIC SERVICE COMMISSION

VIA EXPRESS DELIVERY

Elizabeth O'Donnell, Executive Director Kentucky Public Service Commission 211 Sower Boulevard Frankfort, Kentucky 40602

Re: Customer Education Plan for Area Code 364 and 270

Comtel Telcom Assets LP (d/b/a Excel Telecommunications and VarTec Telecom)

Dear Ms. O'Donnell:

Comtel Telcom Assets LP ("Comtel") submits this letter to inform the Kentucky Public Service Commission ("Commission") of the Company's plan to educate customers in Kentucky regarding the new 364 area code. Comtel intends to include an insert with the customers' monthly invoice in the 3rd quarter of 2008 explaining the area code changes and providing the date for permanent dialing. Once the date for mandatory dialing of the new area code has been determined, the Company will include another insert with the customers' bills reminding them of the new area code and the date mandatory dialing will begin.

Comtel sincerely appreciates the Commission's attention to this matter and apologizes for the Company's delay in submitting this information. Acknowledgment and date of receipt of this transmittal are respectfully requested. Please date-stamp the enclosed extra copy of this letter and return it in the self-addressed stamped envelope. If you have any questions or comments regarding this notice, please contact the undersigned directly at michael.ellis@excel.com at (972) 910-1409.

Respectfully submitted,

Michael Ellis

Regulatory Analyst II

cc: Becky Gipson

Sr. Director, Regulatory Affairs