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SEP 07 2010

PUBLIC SERVICE  
COMMISSION

September 3, 2010

**Via Overnight Courier**

Jeff R. Derouen, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, Kentucky 40602-8294

**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 REGISTRATION**

Dear Mr. Derouen:

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. Accordingly, the Registration of Comtel<sup>1</sup> should be cancelled effective upon receipt of this notice.

An original and ten (10) 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  
Tamar E. Finn  
Brett P. Ferenchak

Counsel for the Parties

- Boston
- Hartford
- Hong Kong
- London
- Los Angeles
- New York
- Orange County
- San Francisco
- Santa Monica
- Silicon Valley
- Tokyo
- Washington

<sup>1</sup> In Kentucky, Comtel is authorized to provide telecommunications services pursuant to its registration and tariff filed with the Commission on May 8, 2006 (effective June 8, 2006) (Utility IDs 22213203, 5050450, 13203, 5111800 and 5102400)