

Russell M. Blau  
Tamar E. Finn  
Brett P. Ferencak  
russell.blau@bingham.com  
tamar.finn@bingham.com  
brett.ferencak@bingham.com

August 12, 2010

**Via Overnight Courier**

Julie P. Orchard, Commission Secretary  
Utah Public Service Commission  
Heber M. Wells Building, 4th Floor  
160 East 300 South  
Salt Lake City, Utah 84111

**Re: Docket No. 10-2452-01 - *Joint Application of Comtel Telecom Assets, LP and Matrix Telecom, Inc. for waiver of Utah Code Ann. § 54-8b-18 and Commission Rule R746-349-5***

**CONSUMMATION NOTICE & CANCELLATION OF CERTIFICATES**

Dear Secretary Orchard:

Comtel Telecom Assets LP (“Comtel”) and Matrix Telecom, Inc. (“Matrix”) (together, the “Applicants”), by their undersigned counsel and in accordance with the Commission’s Report and Order issued on May 20, 2010 (the “Order”), 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 application filed in the above docket. Pursuant to the Order, Comtel’s certificate<sup>1</sup> should now be cancelled.

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

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<sup>1</sup> In Utah, Comtel is authorized to provide public telecommunications services within the state of Utah, excluding those local exchanges of less than 5,000 access lines of incumbent telephone corporation with fewer than 30,000 access lines in the state, pursuant to a Certificate issued in Docket No. 05-2463-01 on January 27, 2006.

Bingham McCutchen LLP  
2020 K Street NW  
Washington, DC  
20006-1806

T +1.202.373.6000  
F +1.202.373.6001  
bingham.com

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An original and ten (10) copies of this letter are enclosed for filing. Also enclosed is a CD-ROM with a copy of this filing in MSWord format. 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,

A handwritten signature in black ink that reads "Brett P. Ferenchak". The signature is written in a cursive, flowing style.

Russell M. Blau  
Tamar E. Finn  
Brett P. Ferenchak

Counsel for the Applicants