



April 29, 2015
Via Overnight Delivery
and Via Email

Commission Secretary
Utah Public Service Commission
Heber M. Wells Building
160 East 300 South, Suite 400
Salt Lake City, UT 84111

**RE: Transfer of Customers of Impact Telecom, Inc.
to Matrix Telecom, Inc.
Docket No. 15-2452-01**

Dear Sir or Madam:

Enclosed please find the original and two copies of this letter notifying the Commission that the completion of transfer of customers of Impact Telecom, Inc. to Matrix Telecom, Inc. has been officially completed and the internal restructuring of the companies, filed with the Commission in their March 9, 2015 notification has been finalized. Based upon the transfer and internal restructuring, Impact Telecom, Inc. will no longer file reports with the Commission and request that their Certificate of Convenience and Necessity be cancelled.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3001 or via email to tforte@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Thomas M. Forte
Consultant to Matrix Telecom, Inc.

cc: Alex Valencia - Matrix
cc: Utah PSC (E-Mail)
file: Matrix - Utah - Other
tms: UTx1501a

Enclosures

TF/bc