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September 16, 2010

**Via Overnight Courier**

Patricia Van Gerpen, Executive Director  
South Dakota Public Utilities Commission  
Capitol Building  
500 East Capitol Avenue  
Pierre, South Dakota 57501-5070

**RECEIVED**  
**SEP 20 2010**  
**SOUTH DAKOTA PUBLIC UTILITIES COMMISSION**

Re: *Notification Regarding a Transfer of Assets from Comtel Telecom Assets LP to Matrix Telecom, Inc.*  
**CONSUMMATION NOTICE**

Dear Ms. Van Gerpen:

Comtel Telecom Assets LP ("Comtel") and Matrix Telecom, Inc. ("Matrix") (together, the "Parties"), by their undersigned attorneys, 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 above-referenced notification filed with the Commission on May 7, 2010. Accordingly, Comtel will separately request cancellation of its Certificate of Registration.<sup>1</sup>

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 South Dakota, Comtel is authorized to provide interexchange and local exchange telecommunications services pursuant to a Certificate granted by the Commission in Order No. TC05-221 issued on May 3, 2006.