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VIA EXPRESS DELIVERY

COMMISSION
CLERK

Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

100174-TP

Re: Voluntary Certification Withdrawal by Comtel Telecom Assets LP d/b/a Excel Telecommunications, VarTec Telecom, Clear Choice Communications and VarTec Solutions and Notice of Asset Sale Closing

Dear Sir or Madam:

Comtel Telecom Assets LP d/b/a Excel Telecommunications, VarTec Telecom, Clear Choice Communications and VarTec Solutions ("Comtel") hereby voluntarily withdraws its operating authorities to provide local exchange and interexchange telecommunications services within your state. By way of background for this request, Comtel entered into an asset purchase agreement ("APA") with Matrix Telecom, Inc. ("Matrix") to sell substantially all of its assets, including customers, to Matrix. The purchase and sale was ultimately consummated on July 31, 2010.

Following the consummation of the purchase and sale, Comtel no longer has an employee base, customers or other telecommunications operations in any jurisdiction. The existing customers and the associated operations were transferred to Matrix which has now stepped into Comtel's shoes to allow for a seamless transition as far as the end-user customers are concerned. All of the affected customers have been provided notice in compliance with the rules of this Commission and Federal Communications Commission, and where required, the parties have obtained the approvals of the Federal Communications Commission and State Commissions. Without impacting Matrix's operating authority, customers and/or ongoing operations, Comtel respectfully requests that your office take any steps necessary to immediately withdraw any remaining operating authority and tariffs/price lists on file for corporate entities of Comtel. As previously referenced, Matrix is now serving the customers acquired from Comtel.

Comtel sincerely appreciates your service and assistance over the years and now seek your prompt attention to this necessary request. Please direct any inquiries regarding the ongoing operations of Matrix to Leslie Ellis at leslie.ellis@excel.com or at (972) 910-1411. Acknowledgment and date of receipt of this filing are respectfully requested. Please date and file stamp the attached copy of this correspondence and return it in the enclosed pre-addressed, postage- prepaid envelope.

Respectfully submitted,

Jonathan Dennis
Senior Vice President, General Counsel, and
Secretary
Comtel Assets Inc., General Partner of
Comtel Telecom Assets LP

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cc: Leslie Ellis
Manager, Regulatory Affairs

DOCUMENT NO. DATE
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