

FILE



VarTec Telecom, Inc.

May 12, 2006

VIA OVERNIGHT DELIVERY

Docketing Division
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

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Re: Case Nos. 06-0597-TP-ATC, 06-0598-TP-ATC and 06-0607-TP-CIO

Dear Sir or Madam:

Transmitted herewith by VarTec Telecom, Inc. on behalf of Comtel Telcom Assets LP ("Comtel") are seven (7) copies of this correspondence requesting to withdraw a previous filing. Pursuant to a discussion with Commission staff, Comtel hereby withdraws the filing made on April 18, 2006 in the above-noted cases in which Comtel requested a waiver of the requirement to maintain books and records according to the Uniform System of Accounts for Telephone Companies. It is Comtel's understanding from staff that such waiver is no longer necessary for applicants seeking to provide telecommunications services in Ohio.

Comtel sincerely appreciates your time and consideration in reviewing this matter. 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. Please direct all correspondence regarding this filing to the undersigned directly at (972) 478-3309, the below-referenced address or bgipson@vartec.net.

Respectfully submitted,

Becky Gipson
Director, Regulatory Affairs

Enclosures

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