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June 10, 2013

Via Electronic Filing

Patricia Van Gerpen, Executive Director
South Dakota Public Utilities Commission
Capital Building, 1st Floor
500 East Capital Avenue
Pierre, SD 57501-5070

**Re: Notice of Transfer of Control of AmericaTel Corporation and Matrix
Telecom, Inc. to Impact Telecom, Inc.**

NOTICE OF CONSUMMATION

Dear Ms. Van Gerpen:

On behalf of AmericaTel Corporation (“AmericaTel”), Matrix Telecom, Inc. (“Matrix”), and Impact Telecom, Inc. (“Impact”) (AmericaTel, Matrix, and Impact collectively, the “Parties”), this letter notifies the Commission that the Parties completed the transfer of control of AmericaTel and Matrix to Impact.

This letter has been filed using the Commission's electronic filing system. Should you have any questions concerning this filing, please do not hesitate to contact Jeffrey R. Strenkowski at (202) 373-6002.

Respectfully submitted,



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