

Control Number: 27385



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Echelon Building II, Suite 200 9430 Research Boulevard, Austin, TX 78759 phone: 512-338-0473, fax: 512-346-0822

May 25, 2012

Central Records Filing Clerk Public Utility Commission of Texas 1701 N. Congress Avenue Austin, Texas 78711-3326

Re: Project No. 27385 - Information Regarding Rates and Services of Comcell, Inc.

Dear Filing Clerk:

On behalf of Comcell, Inc. ("Company"), an interexchange carrier operating within the state of Texas, I am submitting an original and five (5) copies of this annual report regarding rates and services of the Company pursuant to P.U.C. Subst. R. 26.89. The Company has maintained tariffs accurately reflecting the information required by P.U.C. Subst. R. 26.89(a). Therefore, no changes to this information are necessary at this time.

Please file-stamp the additional copies and return them to me by way of our courier. You may direct any questions or comments to me at the above-listed address and telephone number. Thank you for your attention to this matter.

Sincerely,

Cindy Neugebauer

Authorized Representative for

Cindy Sengelraus

Comcell, Inc.

cc:

Mr. Cliff Humpert, General Manager

Comcell, Inc.

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