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ARIZONA CORPORATION COMMISSION

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Kristopher Twomey
Law Office of Kristopher Twomey
1425 Leimert Blvd., Suite 404
Oakland, California 94602

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RE: STAFF'S LETTER OF INSUFFICIENCY AND SECOND SET OF DATA REQUESTS
TO IELEMENT TELEPHONE OF ARIZONA, INC.
(DOCKET NO. T-20481A-06-0617)

Dear Mr. Twomey:

On September 26, 2006, IElement Telephone of Arizona, Inc. ("IElement") filed an application for a Certificate of Convenience and Necessity ("CC&N") to provide telecommunication services in the State of Arizona. The application is not yet sufficient. This data request lists the information Staff needs to complete its analysis of your application. Please consider this as Staff's second set of data requests to IEElement in the above-referenced matter.

For purpose of this data request set, the words "IEElement", the "Company", "you", and "your" refer to IEElement Telephone of Arizona, Inc. and any representative, including every person and/or entity acting with, under the control of, or on behalf of IEElement Telephone of Arizona, Inc. For each answer, please identify by name, title, and address each person providing information that forms the basis for the response provided.

These data requests are continuing, and your answers or any documents supplied in response to these data requests should be supplemented with any additional information or documents that come to your attention after you have provided your initial responses.

Please provide Docket Control with the information being requested within 10 days of the date of this letter. Please mail an original plus 13 copies to: Docket Control, Arizona Corporation Commission, 1200 W. Washington Street, Phoenix, Arizona 85007. If no response is received or all deficiencies are not remedied within 30 days, Staff will recommend that the application be terminated pursuant to A.A.C. R14-2-1103(B)3 and A.A.C. R14-2-510(E)3. If the application is terminated, the Applicant cannot provide the same telecommunication services in Arizona for which it is currently applying, until such time as a new application is filed with and approved by the Commission.

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Remember that information submitted for a CC&N will be made a part of the public record (including financial statements). Any information designated as confidential will not be accepted by Docket Control. If you have any questions, please contact me at (602) 364-0235. Thank you for your prompt response to this request.

Respectfully,

A handwritten signature in black ink, appearing to read 'Candrea Allen', written in a cursive style.

Candrea Allen
Executive Consultant I
Utilities Division

Enclosure(s)

cc: Docket Control Center

STAFF'S SECOND SET OF DATA REQUESTS FOR
TELEPHONE OF ARIZONA, INC.
DOCKET NO. T-20481A-06-0617

Please make certain that each numbered item and each part of the item is answered completely. In order for Staff to continue with its review of this application, the following information must be submitted:

1. In Its response to question (A-18) of the application, the Applicant provided a list of the states in which it has applied for authority to provide telecommunications services. Please supplement this data by specifying the rates that the Company proposes to charge for the services that it intends to offer in the other jurisdictions. If there is a difference between the rates that the Company Proposes to charge in other jurisdictions for similar services, please identify and indicate the amount of the difference and provide an explanation for the difference in the rates in Arizona.
2. Provide the net book value (original cost less accumulated depreciation) of all Arizona jurisdictional assets used or to be used in the provision of telecommunications services to Arizona customers. Assets are not limited to plant and equipment. Items such as office equipment and office supplies should be included.
3. If the actual value of all assets is zero, please specifically state this in your response.