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Law Office of Kristopher E. Twomey, P.C.
LoKT Consulting

Telecom/Internet Law & Regulatory Consulting *JEDM*

November 21, 2006

Via FedEx
Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007-2927

Re: IElement Telephone of Arizona, Inc. Docket No. T-20481A-06-0617,
Second Set of Data Requests

To Whom It May Concern:

Attached are an original and thirteen (13) copies of IElement Telephone of Arizona, Inc.'s response to the Commission's second set of data requests sent by Ms. Candrea Allen on November 9, 2006. Please contact me at 510 285-8010 with any questions.

Sincerely,

Kristopher E. Twomey
Counsel to IElement Telephone of Arizona, Inc.

Arizona Corporation Commission
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Data Request 2-1: 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.

Response 2-1: The calculation of the actual maximum and actual minimum rates was not set based on an economic formula. Instead, IElement Telephone of Arizona, Inc. based these rates on those charged in the other states where it does business. IElement Telephone of Arizona, Inc. and its affiliates are expanding throughout the country and for marketing purposes, rates are virtually the same in all states. The minimums and maximums

Data Request 2-2: 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.

Response 2-2: IElement Telephone of Arizona, Inc. will not deploy any physical assets in Arizona, including office equipment and supplies, to be used in the provision of telecommunications services to Arizona customers.

Data Request 2-3: If the actual value of all assets is zero, please specifically state this in your response.

Response 2-3: 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 is zero.