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January 25, 2006

Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007
AZ CORP COMMISSION
DOCUMENT CONTROL

**Re: Compliance Filing No. 2 – Docket No. T-03432A-06-0451, Decision No. 68992
Merger of Mountain Telecommunications of Arizona, Inc. and Eschelon Telecom, Inc.**

To Whom It May Concern:

In its Decision No. 68992, in Docket No. T-03432A-06-0451 (Decision), the Commission ordered the parties, Mountain Telecommunications of Arizona, Inc. (MTI-AZ) and Eschelon Telecom, Inc. (ETI or Eschelon), to review MTI-AZ's numbering resources in the 480, 520, 602, 623, and 928 Numbering Plan Areas (NPAs). The Commission further ordered that if the Company's review found that the numbering resources exceeded a six-month inventory MTI-AZ was to return to the Pooling Administrator all surplus thousands-blocks, with less than ten percent contamination, within 60 days of the Commission's Decision. MTI-AZ then has 30 days to notify the Commission of its actions.

On December 14, 2006, in the first compliance filing in this particular matter (copy attached), the parties notified the Commission that this project was underway, but that they anticipated that the process would take longer than outlined in the Commission's Decision.

Eschelon's numbering administrators have reviewed MTI-AZ's most current Numbering Resource Utilization/Forecast (NRUF) report and found that there are several 1000-blocks that can be returned to Pooling. Eschelon and MTI-AZ engineers have taken measures to freeze further number assignments from the blocks that show potential for donation. At this time, MTI-AZ anticipates that the donation of the first of the 1000-blocks will be completed in mid-February.

I have enclosed the original and 14 copies of this filing. Please date stamp one copy and return it in the enclosed, self-addressed stamped envelope for our records. Please contact the undersigned with questions or concerns.

Sincerely,

Cathy Murray
Manager, Regulatory Affairs
Eschelon Telecom, Inc.
Phone: 612-436-1632
Fax: 612-436-6816
Email: camurray@eschelon.com

Arizona Corporation Commission
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JAN 29 2007

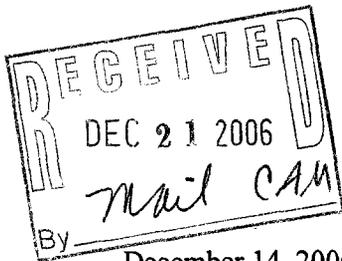
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cc: Compliance Section, Arizona Corporation Commission
Director, Utilities Division

Enclosure

730 Second Avenue South • Suite 900 • Minneapolis, MN 55402 • Voice (612) 376-4400 • Facsimile (612) 376-4411

www.eschelon.com



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2006 DEC 18 P 4:10



December 14, 2006

Docket Control
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

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*Kindly date
stamp & return
this copy.
Thank you.*

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Eschelon's numbering administrators have been able to review MTI-AZ's last Numbering Resource Utilization/Forecast (NRUF) report and have found that there are potentially several thousands blocks that could be donated to Pooling. Eschelon and MTI-AZ engineers have taken measures to freeze further number assignments from those blocks that show potential for donation.

The next opportunity that MTI-AZ will have to process the potential donations is in its January 2007 NRUF report when it can true up the six-month forecast and identify which blocks can be donated to Pooling. Thus, MTI-AZ will not be able to complete the donation within sixty days of the Decision. However, MTI-AZ should be able to report to the Commission of the completion of its donation attempts very close the January 20, 2007 due date for final compliance on this issue.

I have enclosed the original and 14 copies of this filing. Please date stamp one copy and return it in the enclosed, self-addressed stamped envelope for our records. Please contact the undersigned with questions or concerns.

Sincerely,

Cathy Murray
Manager, Regulatory Affairs
Eschelon Telecom, Inc.
Phone: 612-436-1632
Fax: 612-436-6816
Email: camurray@eschelon.com

cc: Compliance Section, Arizona Corporation Commission