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February 5, 2015

VIA OVERNIGHT DELIVERY

AZ CORP COMMISSION
DOCKET CONTROL

Docket Control Center
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007-2927

Re: **Decision No. 71786**
Docket Nos. T-20423A-10-0153, T-03228A-10-0153, T-03517A-10-0153
Compliance Filing
Matrix Telecom, Inc.

Dear Sir or Madam:

Transmitted herewith on behalf of Matrix Telecom, Inc. ("Matrix") are an original and thirteen (13) copies of this compliance filing being made pursuant to the above-noted decision in the above-referenced dockets. Matrix apologizes for the delay in submitting this response.

Matrix confirms that we do not collect customer deposits, advances, and prepayments in Arizona. Matrix respectfully requests that the Commission accept this letter as the Company's complete response to the annual compliance originally due July 13, 2014. If this is not acceptable, please contact the undersigned immediately for additional information.

Thank you for your time and attention to this matter. Please contact Leslie Ellis at (972) 910-1411, regulatory.affairs@impacttelecom.com or at the Company's principal address, if you have any questions regarding this filing.

Respectfully submitted,

Leslie Ellis
Manager, Regulatory Affairs

cc: Compliance Section
Arizona Corporation Commission

Alex Valencia
Senior Director, Government Affairs and Compliance

Arizona Corporation Commission
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