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March 2, 2015

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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"), as Successor in Interest to Substantially all of the Assets of Comtel Telcom Assets LP ("Comtel"), are an original and thirteen (13) copies of an affidavit pursuant to staff's instruction.

Decision No. 71786 required that for one year following acquisition close or until Matrix and Comtel informs the Commission by filing an affidavit that acquisition-related activities are completed, whichever occurs last, provide written notification of any planned acquisition-related Arizona workforce layoffs, plant and/or facility closings. Please note that the purchase and sale was ultimately consummated on August 2, 2010. Matrix had no planned acquisition-related Arizona workforce layoffs occur nor does the Company have any plant or facilities in the State of Arizona.

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

Enclosure

cc: Compliance Section
Arizona Corporation Commission

Alex Valencia
Senior Director, Government Affairs and Compliance

Arizona Corporation Commission
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Decision No. 71786
Docket Nos. T-20423A-10-0153, T-03228A-10-0153, T-03517A-10-0153
Matrix Telecom, Inc.

STATE OF TEXAS)
)
COUNTY OF DALLAS)

AFFIDAVIT

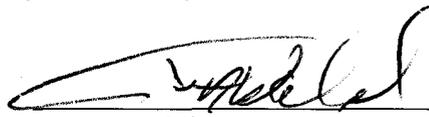
I, Leslie Ellis, Manager, Regulatory Affairs, being duly sworn, state that I am authorized to make this affidavit on behalf of Matrix Telecom, Inc. and attest, that to the best of my knowledge, information and belief, no planned acquisition-related Arizona workforce layoffs occurred during August 2, 2010 through August 2, 2011 and that the Company does not have any plant or facilities in the State of Arizona.

Further the affiant sayeth not.



Leslie Ellis
Manager, Regulatory Affairs

Subscribed and sworn before me this 25th day of February, 2015.



Notary Public

My Commission Expires: 9-24-2017

