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6160 Golden Hills Drive, Golden Valley, Minnesota 55416

June 3, 2015

Steven M. Olea  
Director, Utilities Division  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007

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AZ CORP COMMISSION  
DOCKET CONTROL

**Re: Compliance Filing - Docket No. T-03406A-04-0232, Decision No. 67977 Eschelon Telecom of Arizona, Inc. dba Integra Telecom**

Dear Mr. Olea:

In its Decision No. 67977, in Docket No. T-03406A-04-0232, the Commission ordered that by June 30<sup>th</sup> of each year Eschelon Telecom of Arizona, Inc. (Eschelon) is to "provide to Staff the allocated Arizona percentage of actual capital expenditures by the categories listed on the Company's website and provided to the Securities and Exchange Commission." Eschelon has analyzed its 2014 capital expenditures and determined the following with respect to the percentage of each expenditure category applicable to the Company's Arizona operations:

2014

Vehicles	0.0%
Furniture and Fixtures	1.0%
Leaseholds	6.0%
Switch Equipment	64.0%
Capitalized Customer Installations	26.0%
Computer Equipment	2.0%

Arizona Corporation Commission

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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.

ORIGINAL

Sincerely,

Donna Heaston  
Manager, Regulatory Affairs  
Integra Telecom  
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Compliance Section  
1200 West Washington Street  
Phoenix, Arizona 85007