

Qwest Corporation
Law Department
(612) 672-8905-Phone
(612) 672-8911-Fax

Jason D. Topp
Corporate Counsel



December 20, 2006

***Via E-mail and
Overnight Mail***

Ms. Carole J. Washburn, Executive Secretary
Washington Utilities & Transportation Commission
1300 S. Evergreen Park Drive SW
P.O. Box 47250
Olympia, WA 98504-7250

Re: Docket No. UT-063061 – Eschelon Arbitration
Revised Matrix

Dear Ms. Washburn:

Pursuant to the Sixth Prehearing Order, attached please the original and 8 copies of a revised matrix. The parties have identified the following issues as issues for which there is no disputed issue of fact and which can be decided on the written submissions of the parties:

Issue 2-3 - Application of rates in Exhibit A
Issue 2-4 - Effective date of legally binding changes
Issues 9-56 and 9-56(a) - Service eligibility criteria audits

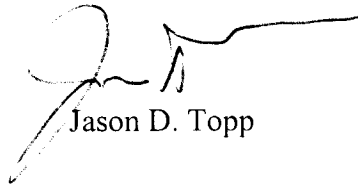
Please note that a large number of issues have closed, as is detailed in the matrix. The parties anticipate that other issues will be submitted for decision without cross examination at the hearing. Neither party is in a position to commit to such action until the final round of testimony is filed on January 12, 2007.

Please also note that the language proposals of each party are not updated in the matrix. The parties have continued to negotiate since the original matrix was filed and the language proposals of each party have changed in many respects. Current language proposals have been identified by both parties in the testimony. Because the proposals continue to evolve, the parties suggest that the Commission require a revised matrix that contains the final positions that each party will advocate prior to the hearing.

Ms. Carole J. Washburn
Washington Utilities and
Transportation Commission
December 20, 2006
Page 2

If you have any questions or concerns, please do not hesitate to contact counsel.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason D. Topp", with a long horizontal flourish extending to the right.

Jason D. Topp

JDT/bardm

Enclosures

cc: All parties of record (*via e-mail and overnight mail*)