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

Jason D. Topp Corporate Counsel

April 27, 2007

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 Ninth Prehearing Order, attached for filing please find the original and 8 copies of a revised issues matrix. The Matrix is being filed electronically pursuant to paragraph 14 of Order 02 and WAC 480-07-145(6).

Sincerely,

Jason D. Topp

JDT/bardm Enclosures

cc: All parties of record (via e-mail and U.S. mail)