Qwest

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Lisa A. Anderl Associate General Counsel Regulatory Law Department

August 23, 2007

Via E-mail and Messenger

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 Updated Disputed Issues Matrix

Dear Ms. Washburn:

Pursuant to Order 14 – Order Requiring Filing, attached for filing please find the original and 8 copies of the updated disputed issues matrix. The Matrix is being filed electronically pursuant to paragraph 14 of Order 02 and WAC 480-07-145(6).

Sincerely,

Lisa Anderl

LAA/llw Enclosures

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