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TENNESSEE REGULATORY AUTHORITY

January 30, 2007

Sara Kyle, Director
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

Re: 07-00003

Dear Ms. Kyle:

In accordance with a request made by Ms. Darlene Standley on January 16, 2007, Matrix Telecom, Inc. ("Matrix" or "Company"), provides the attached, confidentially filed response. The Attachment contains financial data for Matrix. These data constitute competitively sensitive trade secret information that is proprietary to Matrix and is not routinely disclosed in any public forum. Matrix has used its best efforts to keep and maintain all such information secret. Given the competitive nature of the telecommunications market, public disclosure of these financial results would cause Matrix substantial irreparable competitive harm by providing competitors with information that could be used against Matrix in the market. Therefore, Matrix respectfully requests that the Confidential Materials contained herein be accorded confidential treatment and not be made a part of the public record in this proceeding or otherwise disclosed to the public.

Should you have any questions or concerns, please feel free to contact me directly at (214) 432-1453 or via email at dhoyle@matrixbt.com.

Regards,

A handwritten signature in black ink that reads "Dana Hoyle". The signature is written in a cursive, flowing style.

Dana Hoyle
Manager of Regulatory Affairs