

No. 26665. Thus, we approve Matrix's Application for a Certificate of Public Convenience and Necessity to allow the Company to provide telecommunications services throughout Qwest and Verizon's service territory within the State of Idaho.

ORDER

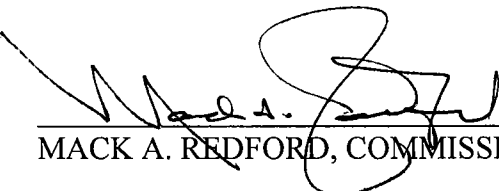
IT IS HEREBY ORDERED that Matrix Telecom, Inc. is granted a Certificate of Public Convenience and Necessity to provide competitive telecommunications services within the state of Idaho.

THIS IS A FINAL ORDER. Any person interested in this Order may petition for reconsideration within twenty-one (21) days of the service date of this Order. Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration. See *Idaho Code* § 61-626.

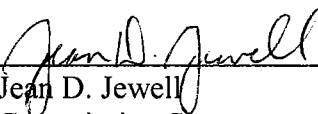
DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this 8th day of May 2007.


PAUL KJELLANDER, PRESIDENT


MARSHA H. SMITH, COMMISSIONER


MACK A. REDFORD, COMMISSIONER

ATTEST:


Jean D. Jewell
Commission Secretary

bls/O:MAT-T-07-01_ws2