



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

November 17, 2006

VIA U.S. MAIL AND FAX (612) 436-6797

Mr. Geoffrey M. Boyd
Chief Financial Officer
Eschelon Telecom Inc.
730 Second Avenue
Minneapolis, MN 55402

**Re: Eschelon Telecom Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 17, 2006
Form 10-K/A for Fiscal Year Ended December 31, 2005
Filed November 13, 2006
File No. 0-50706**

Dear Mr. Boyd:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/ Larry Spigel
Assistant Director