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January 4, 2006

VIA OVERNIGHT DELIVERY

Chairman Ron Jones
c/o Sharla Dillon, Dockets and Record Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: **Docket No. 05-00048:** *Joint Petition of MCG Capital Corporation, IDS Telcom Corp., and IDS Telcom, LLC for Authority to Complete an Assignment of Authority to Provide Competitive Services and Sale of Customer Base and Other Assets*

NOTICE OF CONSUMMATION

Dear Chairman Jones:

MCG Capital Corporation ("MCG"), IDS Telcom, LLC ("Old IDS") and IDS Telcom Corp. ("New IDS") (MCG, Old IDS and New IDS, collectively, the "Parties"), by the undersigned counsel, hereby notify the Tennessee Regulatory Authority ("TRA") that, on October 18, 2005, the Parties completed the transaction approved by the TRA's Order issued in the above-referenced docket on June 30, 2005.¹

In addition, New IDS would like to update the TRA's records, to the extent necessary, to reflect the following information:

Principal Place of Business:

IDS Telcom Corp.
2855 South Congress Avenue
Delray Beach, FL 33455
Tel: (888) 707-6500
Fax: (561) 431-3902
Website: www.idstelcom.com

¹ While the Order transferred Old IDS's Certificate of Public Convenience and Necessity ("CCN") to New IDS, to the extent necessary, Old IDS requests that the TRA update its records to reflect that Old IDS no longer holds a CCN.

SWIDLER BERLIN^{LLP}

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Regulatory Contact:

Awilda Santiago
IDS Telecom Corp.
1525 NW 167th St., 2nd Floor
Miami, FL 33169
Tel: (305) 612-4226
Fax: (305) 612-3027
Email: asantiago@cleartel.com

Customer Service Number: (888) 707-6500

An original and thirteen (13) copies of this notification letter are enclosed. Kindly date-stamp the extra copy of this filing and return it in the self-addressed, postage-paid envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,



Brett P. Ferenchak