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January 27, 2006

BY OVERNIGHT MAIL

Chairman Pat Miller
c/o Sharla Dillon, Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re Consummation Notice for Restructuring
Docket No 05-00292

Dear Chairman Miller

McLeodUSA Telecommunications Services, Inc , through its undersigned counsel, is pleased to advise the Authority that the restructuring approved by the Authority in the above-referenced Docket on December 20, 2005 was consummated on January 6, 2006 and the Company successfully emerged from bankruptcy on that date

An original and thirteen (13) copies of this letter are enclosed Please date stamp and return the enclosed extra copy of this letter Please do not hesitate to call us if you have any questions regarding this matter

Respectfully submitted,

Danielle Burt/TLB

Jean L Kiddoo
Danielle C Burt

Counsel for McLeodUSA
Telecommunications Services, Inc

cc William Haas (McLeod)