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January 4, 2006

VIA UPS

Ms. Sharla Dillon, Docket Room Manager,
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Re: **Docket 05-00334: Informational Filing Regarding a Pro Forma Internal Restructuring Involving XO Communications Services, Inc. Data Request #1 Verification**

Dear Ms. Dillon:

Enclosed please find an original and thirteen copies of the late filed verification XO Communications Services, Inc. in response to the Authority's Data Request No. 7.

Also enclosed is a duplicate copy of the verification, and a self-addressed, postage paid envelope. Please date stamp the duplicate and return it in the envelope provided. Please contact the undersigned at (202) 887-1284 or via email at hhendrickson@kelleydrye.com if you have any questions or require any further information.

Respectfully submitted,



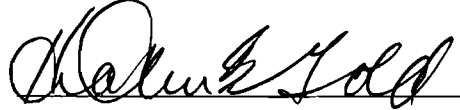
Heather T. Hendrickson

HTH:hej

VERIFICATION

I, Heather B. Gold, am Senior Vice President, Government Relations of XO Communications Services, Inc. and am authorized to represent it and its affiliates and to make this verification on its behalf. The statements in the foregoing document relating to this company, except as otherwise specifically attributed, are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.



Subscribed and sworn to before me this 3rd day of January 2006.



Notary Public

My Commission expires: My Commission Expires December 31, 2009