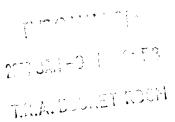
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January 8, 2007



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

Re: NOTICE OF CONSUMMATION

<u>Docket No. 06-00202</u>- Joint Petition of Cleartel Communications, Inc., IDS Telecom Corp., and Now Communications, Inc. for Approval of Certain Financing Arrangements.

Dear Chairman Kyle:

On behalf of Cleartel Communications, Inc., IDS Telecom Corp., and Now Communications, Inc. ("Petitioners"), this letter notifies the Commission that the financing arrangements have been completed. Petitioners note, however, that while the aggregate amount of the financing arrangements did not exceed the aggregate amount described in the Joint Petition, the actual amounts of the individual financing arrangements were slightly different than originally anticipated and described in the Joint Petition.

An original and thirteen (13) copies of this letter are enclosed for filing. Please date-stamp the extra copy of this filing and return it in the enveloped provided. Should you have any questions regarding this filing please do not hesitate to contact us.

Respectfully submitted,

Brett P Ferenchatz

Catherine Wang Brett P. Ferenchak

Counsel for Petitioners

Petitioners will provide details regarding the specific changes to the individual financing arrangements upon request.