

ORIGINAL

BINGHAM McCUTCHEN

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Via Overnight Delivery

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

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Re: Docket No: 06-00254: Petition of McLeodUSA Telecommunications Services, Inc. for Approval to Participate in Certain Financing Arrangements
NOTICE OF CONSUMMATION

bingham.com

Dear Ms. Dillon:

McLeodUSA Telecommunications Services, Inc. ("MTSI"), through undersigned counsel, hereby notifies the Authority that on February 13, 2007, MTSI completed the financing arrangements described in the Petition and approved by the Authority at its Conference on December 4, 2006.

Boston
Hartford
London
Los Angeles
New York
Orange County
San Francisco
Silicon Valley
Tokyo
Walnut Creek
Washington

An original and thirteen (13) copies of this Notice of Consummation are enclosed. Kindly date-stamp one copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,



Jean L. Kiddoo
Brett P. Ferenchak

Counsel for McLeodUSA Telecommunications Services, Inc.