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February 27, 2008

VIA FIRST CLASS MAIL

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

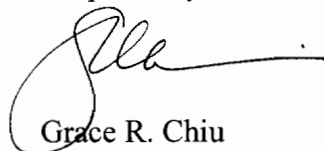
Re: **Docket No. 07-00229: Notice of Consummation - Joint Application for Approval to Transfer Control of McLeodUSA Telecommunications Services, Inc. ("McLeodUSA") to PAETEC Holding Corp. and for McLeodUSA to Participate in Certain Debt Financing Arrangements**

Dear Ms. Dillon:

PAETEC Holding Corp. ("PAETEC") and McLeodUSA Telecommunications Services, Inc. ("McLeodUSA"), by the undersigned counsel, hereby notify the Commission that the proposed transfer of indirect control of McLeodUSA to PAETEC and the proposed participation by McLeodUSA in certain financing transactions, which were the subject of the above referenced application, were consummated on February 8, 2008. The Authority granted the application on November 6, 2007.

An original and thirteen (13) copies of this filing are enclosed. Kindly date-stamp and return the extra copy of this filing in the self-addressed, postage-paid envelope provided.

Respectfully submitted,


Grace R. Chiu

Counsel to PAETEC Holding Corp.

cc: William A. Haas (PAETEC/McLeodUSA)
Jean L. Kiddoo (Bingham)
Brett C. Ferenchak (Bingham)