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 Winter Park, FL
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 P.O. Drawer 200
 Winter Park, FL
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 Tel: 407-740-8575
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 tmi@tminc.com

 Commission Secretary
 Tennessee Regulatory Authority
 460 James Robertson Parkway
 Nashville, TN 37219-0412

 Re: BroadWing Communications Services Inc.
 formerly known as IXC Communications Services, Inc.

99-00913

115481

Dear Sir/Madam:

Enclosed for filing are the original and thirteen (13) copies of replacement Tariff No. 3 filed on behalf of BroadWing Communications Services Inc. formerly known as IXC Communications Services, Inc. This filing completely replaces IXC Communications Services, Inc.'s Tariff No. 2 in its entirety.

This filing reflects a new corporate name. A copy of the Certificate of Authority changing the corporate name is also enclosed along with a \$25.00 filing fee. The Company respectfully requests an effective date of December 29, 1999. Please issued an amended Certificate reflecting the new company name.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it in the self-addressed, stamped envelope enclosed for this purpose.

Questions regarding this filing may be directed to my attention at (407) 740-8575.

Sincerely,

 Connie Wightman
 Consultant to BroadWing

CW/dm

Enclosures

 cc: Pam Robinson, BroadWing
 File: BroadWing/CSI-TN
 TMS: TN19904

 IXC Communications
 Svc. Inc.
 Change to:
 Broadwing Communication
 Svc. Inc.
 99-00913