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January 20, 2006

Kentucky Public Service Commission
Beth A. O'Donnell, Executive Director
Attn: Tariff Branch
PO Box 615; 211 Sower Blvd
Frankfort, KY 40602-0615

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PUBLIC SERVICE
COMMISSION

**Re: Notification of Closing of the Merger of American Long Lines Inc. into
PAETEC Communications, Inc.**

Dear Ms. O'Donnell:

Please consider this letter notification of the closing of the merger of American Long Lines, Inc. ("AMLL") into PAETEC Communications, Inc. ("PAETEC"), as outlined in the advice letter sent on October 13, 2005. The merger transaction closed on December 31, 2005.

AMLL has provided the necessary notification to their Kentucky customers. PAETEC incorporated AMLL's tariff language into the PAETEC Communications, Inc. Kentucky P.S.C. Tariff No. 1. effective January 2, 2006. PAETEC would like to cancel American Long Lines Kentucky Tariff No. 1.

Should you have any questions regarding the closing of this transaction, please do not hesitate to contact me.

Sincerely,

Lori Blakely
Regulatory Analyst & CABS Mediator
(585) 340-8232
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