

January 4, 2006

VIA OVERNIGHT DELIVERY

Elizabeth O'Donnell, Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, KY 40602-8294

RECEIVED
JAN 5 2006
PUBLIC SERVICE
COMMISSION

Re: IDS Telcom Corp. and IDS Telcom, LLC
NOTICE OF CONSUMMATION

Dear Ms. O'Donnell:

MCG Capital Corporation ("MCG"), IDS Telcom, LLC ("Old IDS") and IDS Telcom Corp. ("New IDS") (MCG, Old IDS and New IDS, collectively, the "Parties"), by the undersigned counsel, hereby notify the Commission that, on October 18, 2005, the Parties completed the transaction described in the Parties' letter filed on February 14, 2005.

In addition, New IDS would like to update the Commission's records, to the extent necessary, to reflect the following information:

Principal Place of Business:

IDS Telcom Corp.
2855 South Congress Avenue
Delray Beach, FL 33455
Tel: (888) 707-6500
Fax: (561) 431-3902
Website: www.idstelcom.com

Regulatory Contact:

Awilda Santiago
IDS Telcom Corp.
1525 NW 167th St., 2nd Floor
Miami, FL 33169
Tel: (305) 612-4226
Fax: (305) 612-3027
Email: asantiago@cleartel.com

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Customer Service Number: (888) 707-6500

Finally, to the extent necessary, Old IDS requests that the Commission update its records to reflect that Old IDS has withdrawn its authorization to provide telecommunications services in Kentucky.

An original and ten (10) copies of this notification letter are enclosed. Kindly date-stamp the extra copy of this filing and return it in the self-addressed, postage-paid envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,

A handwritten signature in black ink that reads "Brett P Ferenchak". The signature is written in a cursive, slightly slanted style.

Brett P. Ferenchak