

ORIGINAL

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January 27, 2006

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PUBLIC SERVICE  
COMMISSION

**BY OVERNIGHT MAIL**

Thomas Dorman, Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40602-8294

Re: Consummation Notice for Restructuring  
**McLeodUSA Telecommunications Services, Inc.**

Dear Director Dorman:

McLeodUSA Telecommunications Services, Inc., through its undersigned counsel, is pleased to advise the Commission that the restructuring described to the Commission in the notice letter filed on October 27, 2005 was consummated on January 6, 2006 and the Company successfully emerged from bankruptcy on that date.

An original and ten (10) copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Please do not hesitate to call us if you have any questions regarding this matter.

Respectfully submitted,  
*Danielle Burt/T.L.B.*

Jean L. Kiddoo  
Danielle C. Burt

Counsel for McLeodUSA  
Telecommunications Services, Inc.

cc: William Haas (McLeod)