

KELLEY DRYE & WARREN LLP

ORIGINAL

A LIMITED LIABILITY PARTNERSHIP

1200 19TH STREET, N.W.

SUITE 500

WASHINGTON, D.C. 20036

(202) 955-9600

FACSIMILE

(202) 955-9792

www.kelleydrye.com

DIRECT LINE: (202) 955-9766

EMAIL: eemott@kelleydrye.com

NEW YORK, NY  
TYSONS CORNER, VA  
CHICAGO, IL  
STAMFORD, CT  
PARSIPPANY, NJ  
BRUSSELS, BELGIUM

AFFILIATE OFFICES  
JAKARTA, INDONESIA  
MUMBAI, INDIA

April 22, 2005

RECEIVED PSC  
05 APR 25 AM 9:48  
COMMISSION  
CLERK

VIA UPS

Ms. Blanco S. Bayo, Director  
Bureau of Records and Reporting  
& Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Completion of Transaction: Docket Nos. 040868-TX and 040870-TX

Dear Ms. Bayo:

On July 15, 2004, XO Florida, Inc. ("XO Florida"), Allegiance Telecom of Florida, Inc. ("ALGX Florida"), and XO Communications Services, Inc. ("XOCS"), by their attorneys, filed a Notification regarding an internal corporate reorganization whereby XO Florida and ALGX Florida would be merged into a single operating subsidiary in Florida, XOCS. XOCS would provide service to the existing customers of XO Florida and ALGX Florida in Florida. The name change associated with the Notification was approved on September 30, 2004, Order No. PSC-04-0955-FOF-TX. This letter is to advise the Florida Public Service Commission ("Commission") that the transactions that were the subject of the Notification have been consummated. XO Florida no longer exists as a corporate entity - XOCS now holds the telecommunications authorization in Florida and is now serving the former customers of XO Florida. The Commission cancelled the certificate of ALGX Florida (Certificate No. 7143) on October 6, 2004, Order No. PSC-04-0969-PAA-TX.

As described in the Notification, the corporate reorganization has been transparent to customers as they are currently continuing to receive the same services pursuant to the same rates, terms, and conditions. To that end, the necessary tariff revisions have been filed with the Commission. Please note that the Commission contact for XOCS from this point forward is:

CMP  
COM  
CTR  
ECR  
GCL  
OPC  
MMS  
RCA  
SCR  
SEC  
OTH

RECEIVED & FILED

Oh

FPSC-BUREAU OF RECORDS

DC01/EMMOE/231039.2

DOCUMENT NUMBER / DATE

03999 APR 25 05

FPSC-COMMISSION CLERK

KELLEY DRYE & WARREN LLP

Ms. Blanco S. Bayo, Director  
Florida Public Service Commission  
April 22, 2005  
Page Two

Dana Shaffer  
XO Communications, Inc.  
105 Molly Street, Suite 300  
Nashville, TN 37201  
Tel: (615) 777-7700  
Fax: (615) 850-0343  
Dana.Shaffer@xo.com

Enclosed please find fifteen (15) copies of this filing. Also enclosed is a duplicate copy of this filing and a self-addressed, postage-paid envelope. Please date stamp the original and return it in the envelope provided. Should there be any questions regarding this matter, or any further action required, please contact the undersigned at (202) 955-9766.

Very truly yours,



Erin Weber Emmott  
Counsel to XO Communications Services, Inc.

cc: Toni McCoy