

The Washington Harbour  
3000 K Street, N.W., Suite 300  
Washington, D.C. 20007-5116  
Phone 202.424.7500  
Fax 202.424.7647  
www.swidlaw.com

January 4, 2006

VIA OVERNIGHT DELIVERY

Blanca S. Bayó  
Commission Clerk and Administrator Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

050111-TP

RECEIVED  
COMMISSION  
CLERK  
JAN 5 11:10:54  
2006

Re: **Docket No. 05011-TP:** *Joint petition of MCG Capital Corporation, IDS Telcom Corp. and IDS Telcom LLC for approval for name change and transfer of CLEC Certificate No. 5228 from IDS Telcom LLC to IDS Telcom Corp.; for waiver of Rule 25-4.118, F.A.C., Local, Local Toll, or Toll Provider Selection in connection with the sale of customer-base and other assets from IDS Telcom LLC to IDS Telcom Corp.; and for acknowledgement of registration of IDS Telcom Corp. as intrastate interexchange telecommunications company effective February 8, 2005.*  
**NOTICE OF CONSUMMATION**

Dear Ms. Bayó:

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 the Parties completed the transaction approved by the Commission's Order No. PSC-05-0382-FOF-TP issued in the above-referenced docket on April 12, 2005. In addition, New IDS would like to update the Commission's records, to the extent necessary, to reflect the following information:

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC   1
- OTH Kim

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

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER - DATE  
00086 JAN-5 06

FPSC-COMMISSION CLERK

ok  
01/04/06  
kmp

Blanca S. Bayó  
January 4, 2006  
Page 2

Regulatory Contact:

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

Customer Service Number: (888) 707-6500

Finally, Old IDS requests, to the extent necessary, that the Commission update its records to reflect that Old IDS has surrendered IXC registration (formerly, IXC Certificate No. 2467).

An original and five (5) copies of this Notice of Consummation 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,



Brett P. Ferenchak

cc: Vicki Gordon Kaufman