

January 27, 2006

BY OVERNIGHT MAIL

Blanca S. Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

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

Dear Director Bayo:

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 seven (7) 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 C. Burt / J.L.B.

Jean L. Kiddoo
Danielle C. Burt

Counsel for McLeodUSA
Telecommunications Services, Inc.

cc: William Haas (McLeod)