

January 27, 2006

VIA COURIER

Ms. Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
c/o Natek, Inc.
236 Massachusetts Avenue, N.E.
Suite 110
Washington, DC 20002

RECEIVED

JAN 27 2006

Federal Communications Commission
Office of Secretary

Re: Consummation Notice for Restructuring
WC Docket No. 05-303

Dear Ms. Dortch:

McLeodUSA Telecommunications Services, Inc., through its undersigned counsel, is pleased to advise the Commission that the restructuring approved by the Commission in the above-referenced Docket on December 20, 2005 was consummated on January 6, 2006 and the Company successfully emerged from bankruptcy on that date.

An original and four (4) 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
Jean L. Kiddoo
Danielle C. Burt

Counsel for McLeodUSA
Telecommunications Services, Inc.

cc: William Haas (McLeod)

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