



April 5, 2006

VIA ELECTRONIC DELIVERY

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, S.W.
12th Street Lobby, TW-A325
Washington, DC 20554

Re: WC Docket No. 06-45

Dear Secretary Dortch:

By this letter, Birch Telecom, Inc., Debtor-in-Possession ("Birch DIP"), and its subsidiaries providing domestic and international telecommunications services, clarify certain financial information contained in their February 16, 2006 applications, which have been consolidated in the above-referenced docket ("Applications"), seeking Commission approval for the transfer of control of Birch DIP to the shareholders of the newly reorganized Birch Telecom, Inc. ("New Birch").

As described in the Applications, the current secured lenders of Birch DIP will receive, in exchange for existing secured indebtedness, a restructured note in a reduced principal amount plus 100 percent of the equity of New Birch upon its emergence from bankruptcy. Each lender will receive a pro rata share in the note and equity securities consistent with its pro rata share prior to the bankruptcy. Three of the existing lenders to Birch DIP are Strategic Value Master Fund, Ltd., a Cayman Islands exempted company ("SVMF"), Strategic Value Credit Opportunities Master Fund, LP, a Cayman Islands exempted limited partnership ("SVCO") and Man Mac 3, a Bermuda company ("MM3," and, collectively with SVMF and SVCO, the "Funds").

At the time of the filing of the Applications, Birch DIP and its subsidiaries were unaware that the Funds are controlled and managed by Strategic Value Partners, LLC, a Delaware limited liability company ("SVP"), under separate management agreements. The principals of SVP are

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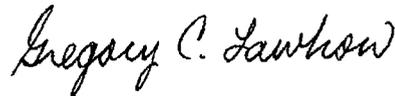
U.S. citizens. Each of the Funds will have the following approximate ownership interests in New Birch:

SVMF	26.2%
SVCO	5.0%
MM3	6.5%

No principal of the Funds (or of any other lender) will be an officer of or have operating responsibility for New Birch. There will be five members of the Board of Directors of New Birch, one of which will be the CEO, and the remaining four will be designated by the lenders, with at least two of such designated members being "independent directors" within the meaning of the rules under NASDAQ. An employee of SVP will serve as a director of New Birch. The point of contact for SVMF, SVCO and MM3 for all purposes is SVP, the manager of the funds. The address for SVP is 80 Field Point Road, Greenwich, CT 06830.

If you have any questions concerning this submission, please contact the undersigned.

Respectfully submitted,



Gregory C. Lawhon
President and Chief Executive Officer

Birch Telecom, Inc., Debtor-in-Possession

cc: William Dever
David Krech