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April 28, 2006

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

Re: WC Docket No. 06-41 / ITC-T/C-20060201-00083
Notice of Consummation

Dear Ms. Dortch:

Eschelon Telecom, Inc., by and through its undersigned counsel, hereby informs the Commission that the transaction approved by the Commission in the above-captioned proceedings was consummated on April 1, 2006.

Kindly direct any questions regarding this matter to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "E. Ashton Johnston", with a long horizontal flourish extending to the right.

E. Ashton Johnston