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February 1, 2005

VIA UPS

Ms. Stephanie Bell
Secretary of the Commission
Kentucky Public Service Commission
211 Sower Boulevard
Frankfurt, KY 40602

RECEIVED

FEB 02 2005

PUBLIC SERVICE
COMMISSION

Re: Completion of Transaction

Dear Ms. Bell:

On July 23, 2004, XO Long Distance Services, Inc. ("XO Long Distance"), and XO Communications Services, Inc. ("XOCS"), by their attorneys, filed a Notification regarding an internal corporate reorganization whereby XO Long Distance would be merged into a single operating subsidiary in Kentucky, XOCS. XOCS would provide service to the existing customers of XO Long Distance in Kentucky. This letter is to advise the Kentucky Public Service Commission ("Commission") that the transaction that was the subject of the Notification has been consummated. XO Long Distance no longer exist as a corporate entity – XOCS now holds the telecommunications authorization in Kentucky and is now serving the former customers of XO Long Distance.

As described in the Notification, the corporate reorganization has been transparent to customers as they are currently continuing to receive the same services pursuant to the same rates, terms and conditions. A revised tariff was filed with the Commission with an effective date of September 10, 2004. Please note that the Commission contact for XOCS from this point forward is:

KELLEY DRYE & WARREN LLP

Ms. Stephanie Bell, Secretary
Kentucky Public Service Commission
February 1, 2005
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Should there be any questions regarding this matter, or any further action required, please contact the undersigned at (202) 955-9766.

Yours very truly,



Erin Weber Emmott
Counsel to XO Communications Services, Inc.