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December 20, 2006

VIA OVERNIGHT DELIVERY

Ms. Daisy Crockron
Docketing Division
Public Utilities Commission of Ohio
180 E. Broad Street
Columbus, OH 43215-3793

Re: Abandonment of Services – Gates Communications, Inc.
Original Case No. 01-510-CT-ACE
Certificate No. 90-5990

Dear Ms. Crockron:

Enclosed please find for filing an original and ten (10) copies of the Application of Gates Communications, Inc. ("Gates") for Abandonment of all Services. Please accept this letter as the request of Gates to withdraw its Certificate of Public Convenience and Necessity (90-5733) issued in Case No. 01-510-CT-ACE issued on April 2, 2001, as well as a request to cancel its tariff on file the Commission, (TRF Docket No. 90-5990-CT-TRF).

This rationale for this request is based upon the determination by Gates that it no longer wishes to provide telecommunications services in the State of Ohio. The company currently has no customers, therefore, no copy of real time or newspaper notice is provided herewith. The list of counties specifically involved or affected are set forth in Exhibit A.

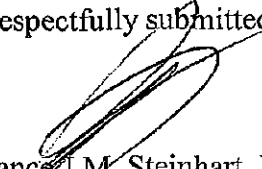
This is to certify that the images appearing are an
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Ms. Daisy Crockron
Docketing Division
Public Utilities Commission of Ohio
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Since the company has no affected customers, I hereby respectfully request that the Commission grant Gattess' request in an expeditious manner.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. If you have any questions or if I may provide you with additional information, please contact me at the above number.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Lance J.M. Steinhart", written over a horizontal line.

Lance J.M. Steinhart, Esq.
Attorney for Gates Communications, Inc.

cc: Mirel Jakovljevic

The Public Utilities Commission of Ohio
TELECOMMUNICATIONS APPLICATION FORM

(Effective: 10/01/2004)
(Pursuant to Case Nos. 99-998-TP-COI and 99-563-TP-COI)

In the Matter of the Application of _____
Gates Communications, Inc. _____
to _____

Case No. 06 - 1498 -TP- ABN

Name of Registrant(s) Gates Communications, Inc.
DBA(s) of Registrant(s) _____
Address of Registrant(s) 6947 Coal Creek Parkway SE, Suite 335, New Castle, Washington, 98059
Company Web Address www.GatesCommunications.com
Regulatory Contact Person(s) Mirel Jakovljevic Phone (206) 579-7776 Fax (206) 748-7870
Regulatory Contact Person's Email Address mirel@gatesnetwork.com
Contact Person for Annual Report Mirel Jakovljevic Phone (206) 579-7776
Consumer Contact Information Nermin Dizdar Phone (206) 579-7776
Date December 20, 2006 TRF Docket No. _____ -CT-TRF or _____ -TP-TRF

Motion for protective order included with filing? ☐ Yes ☒ No

Motion for waiver(s) filed affecting this case? ☐ Yes ☒ No [Note: waiver(s) tolls any automatic timeframe]

Company Type (check all applicable): ☒ CTS (IXC) ☐ ILEC ☐ CLEC ☐ CMRS ☐ AOS
☐ Other (explain) _____

NOTE: This form must accompany all applications filed by telecommunication service providers subject to the Commission's rules promulgated in Case No. 99-998-TP-COI, as well as by ILECs filing an ARB or NAG case pursuant to the guidelines established in Case No. 96-463-TP-UNC. *It is preferable NOT to combine different types of filings, but if you do so, you must file under the process with the longest applicable review period.*

I. Please indicate the reason for submitting this form (check one)

- ☐ 1 (AAC) Application to Amend Certificate by a CLEC to modify Serving Area (0-day notice, 7 copies)
- ☒ 2 (ABN) Abandonment of all Services
☐ a. CLEC (90-day approval, 10 copies) ☒ b. CTS (14-day approval, 10 copies) ☐ c. ILEC (NOT automatic, 10 copies)
- ☐ 3 (ACE) New Operating Authority for providers other than CMRS (30-day approval, 7 copies); for CMRS, see item No. 15 on this page.
☐ a. Switched Local ☐ b. Non-switched local ☐ c. CTS ☐ d. Local and CTS ☐ e. Other (explain) _____
- ☐ 4 (ACO) LEC Application to Change Ownership (30-day approval, 10 copies)
- ☐ 5 (ACN) LEC Application to Change Name (30-day approval, 10 copies)
- ☐ 6 (AEC) Carrier-to-Carrier Contract Amendment to an agreement approved in a NAG or ARB case (30-day approval, 7 copies)
NOTE: see item 25 (CTR) on page two of this form for all other contract filings.
- ☐ 7 (AMT) LEC Merger (30-day approval, 10 copies)
- ☐ 8 (ARB) Application for Arbitration (see 96-463-TP-COI for applicable process, 10 copies)
- ☐ 9 (ATA) Application for Tariff Amendment for Tier 1 Services, Application to Reclassify Service Among Tiers, or Change to Non-Tier Service
☐ a. Tier 1 (and Carrier-to-Carrier tariff filings as set-forth in 95-845-TP-COI)
☐ i. Pre-filing submittal (30-day pre-filing submittal with Staff and OCC; **Do Not Docket**, 4 copies)
☐ ii. New End User Service which has been preceded by a 30-day pre-filing submittal with Staff for all submittals and also with OCC for Tier 1 residential services (0-day filing, 10 copies)
☐ iii. New End User Service (NOT preceded by a 30-day filing submittal, 30-day approval, 10 copies)
☐ iv. New Carrier-to-Carrier Service which has been preceded by a 30-day pre-filing with Staff (0-day filing, 10 copies)
☐ v. Change in Terms and Conditions, textual revision, correction of error, etc. (30-day approval, 10 copies)
☐ vi. Grandfather service (30-day approval, 10 copies)
☐ vii. Initial Carrier-to-Carrier Services Tariff subsequent to ACE approval (60-day approval, 10 copies)
☐ viii. *Withdrawal of Tier 1 service must be filed as an "ATW", not an "ATA" - see item 12, below*
☐ b. Reclassification of Service Among Tiers (NOT automatic, 10 copies)
☐ c. Textual revision with no effect on rates for non-specific or non-tier service (30-day approval, 10 copies)
- ☐ 10 (ATC) Application to Transfer Certificate (30-day approval, 7 copies)
- ☐ 11 (ATR) LEC Application to Conduct a Transaction Between Utilities (30-day approval, 10 copies)
- ☐ 12 (ATW) Application to Withdraw a Tier 1 Service
☐ a. CLEC (60-day approval, 10 copies) ☐ b. ILEC (NOT automatic, 10 copies)
- ☐ 13 (CIO) Application for Change in Operations by Non-LEC Providers (0-day notice, 7 copies)
- ☐ 14 (NAG) Negotiated Interconnection Agreement Between Carriers (0-day effective, 90-day approval, 8 copies)
- ☐ 15 (RRC) For CMRS providers only to Register or to Notify of a Change in Operations (0-day notice, 7 copies)
- ☐ 16 (SLF) Self-complaint Application
☐ a. CLEC only -Tier 1 (60-day automatic, 10 copies)
☐ b. Introduce or increase maximum price range for Non-Specific Service Charge (60-day approval, 10 copies)
- ☐ 17 (UNC) Unclassified (explain) _____ (NOT automatic, 15 copies)
- ☐ 18 (ZTA) Tariff Application Involving only Tier 2 Services
NOTE: Notifications do not require or imply Commission Approval.
☐ a. New End User Service (0-day notice, 10 copies)

- ☐ 18 (ZTA) Tariff Notification Involving only Tier 2 Services
 NOTE: Notifications do not require or imply Commission Approval.
☐ a. New End User Service (0-day notice, 10 copies)
☐ b. Change in Terms and Conditions, textual revision, correction of error, etc. (0-day notice, 10 copies)
☐ c. Withdrawal of service (0-day notice, 10 copies)
- ☐ 19 Other (explain) _____ (NOT automatic, 15 copies)

THE FOLLOWING ARE TRF FILINGS ONLY, NOT NEW CASES (0-day notice, 3 copies)

- ☒ 20 Introduction or Extension of Promotional Offering
- ☐ 21 New Price List Rate for Existing Service
☐ a. Tier 1 ☐ b. Tier 2
- ☐ 22 Designation of Registrant's Process Agent(s)
- ☐ 23 Update to Registrant's Maps
- ☐ 24 Annual Tariff Option For Tier 2 Services – indicate which option you intend to adopt to maintain the tariff. NOTE, changing options is only permitted once per calendar year.
☐ Paper Tariff ☐ Electronic Tariff. If electronic, provide the tariff's web address: _____

THE FOLLOWING ARE CTR FILINGS ONLY, NOT NEW CASES (0-day notice, 7 copies)

- ☐ 25 Application to establish, revise, or cancel an end-user contract. (NOTE: see item 6 on page 1 of this form for carrier-to-carrier contract amendments)
- Docket No. _____ - _____ - TP – CTR (Use same CTR number throughout calendar year)

CTR

II. Please indicate which of the following exhibits have been filed. The numbers (corresponding to the list on page (1) and above) indicate, at a minimum, the types of cases in which the exhibit is required:

<input type="checkbox"/>	[all]	A copy of any motion for waiver of O.A.C. rule(s) associated with this filing. NOTE: the filing of a motion for waiver tolls an
<input type="checkbox"/>	[3]	Completed Service Requirements Form.
<input type="checkbox"/>	[3, 9(vii)]	A copy of registrant's proposed tariffs. (Carrier-to-Carrier resale tariff also required if facilities-based)
<input type="checkbox"/>	[3]	Evidence that the registrant has notified the Ohio Department of Taxation of its intent to conduct operations as a telephone utility in the State of Ohio.
<input type="checkbox"/>	[3]	Brief description of service(s) proposed.
<input type="checkbox"/>	[3a-b,3d]	Explanation of whether applicant intends to provide <input type="checkbox"/> resold services, <input type="checkbox"/> facilities-based services, or <input type="checkbox"/> both resold and facilities-based services.
<input type="checkbox"/>	[3a-b,3d]	Explanation as to whether CLEC currently offers CTS services under separate CTS authority, and whether it will be including those services within its CLEC filing, or maintaining such CTS services under a separate affiliate.
<input type="checkbox"/>	[3a-b,3d]	Explanation of how the proposed services in the proposed market area are in the public interest.
<input type="checkbox"/>	[3a-b,3d]	Description of the proposed market area.
<input type="checkbox"/>	[3a-b,3d]	Description of the class of customers (e.g., residence, business) that the applicant intends to serve.
<input type="checkbox"/>	[3a-b,3d]	Documentation attesting to the applicant's financial viability, including the following: 1) An executive Summary describing the applicant's current financial condition, liquidity, and capital resources. Describe internally generated sources of cash and external funds available to support the applicant's operations that are the subject of this certification application. 2) Copy of financial statements (actual and pro forma income statement and a balance sheet). Indicate if financial statements are based on a certain geographical area(s) or information in other jurisdictions 3) Documentation to support the applicant's cash and funding sources.
<input type="checkbox"/>	[3a-d]	Documentation attesting to the applicant's technical and managerial expertise relative to the proposed service offering(s) and proposed service area.
<input type="checkbox"/>	[3a-d]	Documentation indicating the applicant's corporate structure and ownership.
<input type="checkbox"/>	[3a-b,3d]	Information regarding any similar operations in other states. Also, if this company has been previously certified in the State of Ohio, include that certification number.
<input type="checkbox"/>	[3a-b,3d]	Verification that the applicant will maintain local telephony records separate and apart from any other accounting records in accordance with the GAAP.
<input type="checkbox"/>	[3a-b,3d]	Verification of compliance with any affiliate transaction requirements.
<input type="checkbox"/>	[3a-b,3d]	Explanation as to whether rates are derived through (check all applicable): <input type="checkbox"/> interconnection agreement, <input type="checkbox"/> retail tariffs, or <input type="checkbox"/> resale tariffs.
<input type="checkbox"/>	[1,3a-b,3d]	Explanation as to which service areas company currently has an approved interconnection or resale agreement.
<input type="checkbox"/>	[3a-b,3d, 9a(i-iii)]	Explanation of whether applicant intends to provide Local Services which require payment in advance of Customer receiving dial tone.
<input type="checkbox"/>	[3a,3b,3d, 9a,(i-iii)]	Tariff sheet(s) listing the services and associated charges that must be paid prior to customer receiving dial tone (if applicable).
<input type="checkbox"/>	[3a-b,3d,8]	Letters requesting negotiation pursuant to Sections 251 and 252 of the Telecommunications Act of 1996 and a proposed timeline for construction, interconnection, and offering of services to end users.
<input type="checkbox"/>	[3-5,7,10-11,13]	Certification from Ohio Secretary of State as to party's proper standing (domestic or foreign corporation, authorized use of fictitious name, etc.). In transfer of certificate cases, the transferee's good standing must be established.
<input type="checkbox"/>	[3-4,7,10-11,13]	List of names, addresses, and phone numbers of officers and directors, or partners.
<input type="checkbox"/>	[3]	A sample copy of the customer bill and disconnection notice the applicant plans to utilize.
<input checked="" type="checkbox"/>	[1,4,9,10-13,16-21]	Copy of superseded tariff sheet(s) & price list(s), if applicable, marked as Exhibit A.

<input checked="" type="checkbox"/>	[1,4,9,10-13,16-21]	Copy of revised tariff sheets & price lists, marked as Exhibit B.
<input type="checkbox"/>	[3]	Provide a copy of any customer application form required in order to establish residential service, if applicable.
<input checked="" type="checkbox"/>	[1-2,4-7,9,12-13,16,18-23,25]	Description of and rationale for proposed tariff changes, including a complete description of the service(s) proposed or affected. Specify for each service affected whether it is <input type="checkbox"/> business; <input type="checkbox"/> residence; or <input type="checkbox"/> both. Also indicate whether it is a <input type="checkbox"/> switched or <input type="checkbox"/> dedicated service. Include this information in either the cover letter or Exhibit C.
<input type="checkbox"/>	[1,2,4,9a(v-vi), 5,10,16,18(b-c), 21]	Specify which notice procedure has been/will be utilized: <input type="checkbox"/> direct mail; <input type="checkbox"/> bill insert; <input type="checkbox"/> bill notation or <input type="checkbox"/> electronic mail. NO <input type="checkbox"/> Tier 1 price list increases must be within an approved range of rates. <input type="checkbox"/> SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff
<input type="checkbox"/>	[2,4-5,9a(v), 9b, 10,12-13,16, 18(b-c),20-21]	Copy of real time notice which has been/will be provided to customers. NOTE: SLF Filings – Do NOT send customer notice until it has been reviewed and approved by Commission Staff
<input type="checkbox"/>	[1,2,5,9a(v),11-13, 18, 21(increase only)]	Affidavit attesting that customer notice has been provided.
<input type="checkbox"/>	[2,12]	Copy of Notice which has been provided to ILEC(s).
<input type="checkbox"/>	[2,12]	Listing of Assigned (NPA) NXX's where in the LECs (NPA) NXX's would be reassigned.
<input type="checkbox"/>	[2,4,10,12-13,]	List of Ohio exchanges specifically involved or affected.
<input type="checkbox"/>	[14]	The interconnection agreement adopted by negotiation or mediation.
<input type="checkbox"/>	[15]	For commercial mobile radio service providers, a statement affirming that registrant has obtained all necessary federal authority to conduct operations being proposed, and that copies have been furnished by cellular, paging, and mobile companies to this Commission of any Form 401, 463, and / or 489 which the applicant has filed with the Federal Communications Commission.
<input type="checkbox"/>	[15]	Exhibits must include company name, address, contact person, service description, and evidence of registration with the Ohio State
<input type="checkbox"/>	[24]	Affidavit that total price of contract exceeds total cost of all regulated services.
<input type="checkbox"/>	[5,13]	New title sheet with proposed new company name.
<input type="checkbox"/>	[1,3,13]	For CLECs, List of Ohio Exchanges the applicant intends to serve (Use spreadsheet from: http://www.puc.state.oh.us/puco/forms/form.cfm?doc_id=357).
<input type="checkbox"/>	[1,3a-b,3d,7, 10,13, 23]	Maps depicting the proposed serving and calling areas of the applicant. If Mirroring Large ILEC exchanges for both serving area and local calling areas: • Serving area must be clearly reflected on an Ohio map attached to tariffs and textually described in tariffs by noting that it is reflecting a particular large ILEC/CLEC territory, and listing the involved exchanges. • Local calling areas must be clearly reflected on an Ohio map attached to the tariffs, and/or clearly delineated in tariffs, including a complete listing of each exchange being served and all exchanges to which local calls can be made from each of those exchanges. If Self-defining serving area and/or local calling area as an area other than that of the established ILEC exchange(s): • Serving Area must be clearly reflected on an Ohio map attached to the tariffs, and textually described in tariffs by listing the involved exchanges. • Local Calling Areas must be described in the tariff through textual delineation and clear maps. Maps for self-defined serving and local calling areas are required to be traced on United States Geological Survey topography. These maps are the Standard Topographic Quadrangle maps, 7.5 minute 1:24,000.
<input type="checkbox"/>		Other information requested by the Commission staff.
<input type="checkbox"/>	[3]	Initial certification that includes Tier 2 Services, indicate which option you intend to adopt to maintain the tariff: <input type="checkbox"/> Paper Tariff <input type="checkbox"/> Electronic Tariff - If electronic, provide the web address for the tariff: _____

III. Registrant hereby attests to its compliance with the following requirements in the Service Requirements Form, as well as all pertinent entries and orders issued by the Commission with respect to these issues. Further, registrant hereby affirms that it will maintain with its TRF docket an up-to-date, properly marked, copy of the Service Requirements Form available for public inspection.

MANDATORY REQUIREMENTS FOR ALL BASIC LOCAL EXCHANGE AND CTS PROVIDERS:

- ☒ Sales tax
- ☒ Minimum Telephone Service Standards (MTSS)
- ☒ Surcharges

MANDATORY REQUIREMENTS FOR ALL BASIC LOCAL EXCHANGE PROVIDERS:

- ☒ 1+ IntraLATA Presubscription

SERVICE REQUIREMENTS FOR PROVISION OF CERTAIN SERVICES (CHECK ALL APPLICABLE):

- ☐ Discounts for Persons with Communication Disabilities and the Telecommunication Relay Service [Required if toll service provided]
- ☐ Emergency Services Calling Plan [Required if toll service provided]
- ☐ Alternative Operator Service (AOS) requirements [Required for all providing AOS (including inmate services) service]
- ☐ Limitation of Liability Language [Required for all who have tariff language that may limit their liability]
- ☐ Termination Liability Language [Required for all who have early termination liability language in their tariffs]
- ☐ Service Connection Assistance (SCA) [Required for all LECs]
- ☐ Local Number Portability and Number Pooling [Required for facilities-based LECs]
- ☐ Package Language [Required for tariffs containing packages or service bundles containing both local and toll and/or non-regulated services]

IV. List names, titles, phone numbers, and addresses of those persons authorized to respond to inquiries from the Consumer Services Department on behalf of the applicant regarding end-user complaints:

Christine C. Johnson; Manager; (319)790-6702; McLeodUSA, One Martha's Way, Hiawatha, IA 52233

William A. Haas; Associate General Counsel; (319)790-7295; McLeodUSA, One Martha's Way, Hiawatha, IA 52233

V. List names, titles, phone numbers, and addresses of those persons authorized to make and/or affirm or verify filings at the Commission on behalf of the applicant:

Julia Redman-Carter; Manager; (319)790-2250; McLeodUSA, One Martha's Way, Hiawatha, IA 52233

William A. Haas; Associate General Counsel; (319)790-7295; McLeodUSA, One Martha's Way, Hiawatha, IA 52233

NOTE: An annual report is required to be filed with the Commission by each company on an annual basis. The annual report form will be sent for completion to the address and individual(s) identified in this Section unless another address or individual is so indicated.

VI. List Name(s), DBA(s) and PUCO Certification Number(s) of any affiliates you have operating in Ohio under PUCO authority, whether Telecommunication or other. (If needed, use a separate sheet and check here: ☐)

AFFIDAVIT

Compliance with Commission Rules and Service Standards

I am an officer of the applicant corporation, McLeodUSA Telecommunications Services, Inc., and am authorized to make this statement on its behalf. I attest that these tariffs comply with all applicable rules, including the Minimum Telephone Service Standards (MTSS) for the state of Ohio. I understand that tariff notification filings do not imply Commission approval and that the Commission's rules, including the Minimum Telephone Service Standards, as modified and clarified from time to time, supersede any contradictory provisions in our tariff. We will fully comply with the rules of the state of Ohio and understand that noncompliance can result in various penalties, including the suspension of our certificate to operate within the state of Ohio.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/21/06 at Hiawatha, IA
(Date) (Location)

William A. Haas 12-21-06
*(Signature and Title) (Date)
VP & Deputy General Counsel

** This affidavit is required for every tariff-affecting filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.*

VERIFICATION

I, William A. Haas verify that I have utilized, verbatim, the Commission's Telecommunications Application Form and that all of the information submitted here, and all additional information submitted in connection with this case, is true and correct to the best of my knowledge.

William A. Haas 12-21-06
*(Signature and Title) (Date)
VP & Deputy General Counsel

**Verification is required for every filing. It may be signed by counsel or an officer of the applicant, or an authorized agent of the applicant.*

Send your completed Application Form, including all required attachments as well as the required number of copies, to:

Public Utilities Commission of Ohio
Attention: Docketing Division (or to the Telecommunications Division Chief if a prefiling submittal)
180 East Broad Street, Columbus, OH 43215-3793

EXHIBIT A

CHECK SHEET

The sheets of this tariff are effective as of the date shown at the bottom of the respective sheets. Original and revised sheets as named below comprise all changes from the original tariff that are currently in effect as of the date at the bottom of this sheet.

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
1	1 st Revised	33	1 st Revised	63	1 st Revised
2	48 th Revised*	34	1 st Revised	64	1 st Revised
3	46 th Revised*	35	Original	64.1	Original
4	7 th Revised	36	1 st Revised	65	6 th Revised
5	2 nd Revised	37	Original	65.01	1 st Revised
6	Original	38	1 st Revised*	65.1	1 st Revised
7	Original	39	Original	65.2	Original
8	Original	40	Original	66	4 th Revised
9	Original	41	1 st Revised	67	1 st Revised
10	Original	42	Original	68	Original
11	1 st Revised	43	Original	69	3 rd Revised
12	5 th Revised	44	Original	70	2 nd Revised
13	6 th Revised	45	Original	71	3 rd Revised
14	7 th Revised	46	Original	72	5 th Revised
14.1	2 nd Revised	47	Original	73	Original
15	7 th Revised	48	Original	74	1 st Revised
16	Original	49	Original	75	1 st Revised
17	Original	50	Original	76	2 nd Revised
18	Original	51	3 rd Revised	77	Original
19	Original	52	3 rd Revised	78	Original
20	Original	52.1	1 st Revised	79	1 st Revised
21	Original	52.2	Original	80	2 nd Revised
22	1 st Revised	53	7 th Revised	81	3 rd Revised
23	1 st Revised	53.1	1 st Revised	82	1 st Revised
24	Original	54	2 nd Revised	83	2 nd Revised
25	Original	55	Original	83.1	2 nd Revised
26	Original	56	Original	83.2	2 nd Revised
27	Original	57	1 st Revised	83.3	2 nd Revised
28	Original	58	1 st Revised	83.4	Original
29	Original	59	Original	83.5	Original
30	Original	60	Original	84	3 rd Revised
31	Original	61	Original	84.1	2 nd Revised
32	Original	62	Original	85	Original

Issued: December 5, 2006

Effective: December 15, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
One Martha's Way, P.O. Box 3177
Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

CHECK SHEET (cont'd)

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
85.1	Original	119	5 th Revised	130.8	Original
86	Original	119.1	1 st Revised	130.9	Original
87	Original	120	3 rd Revised	130.10	Original
88	Original	120.01	Original	130.11	Original
89	Original	120.1	2 nd Revised	130.12	Original
90	1 st Revised	120.2	3 rd Revised	130.13	Original
91	Original	120.3	2 nd Revised	130.14	Original
92	Original	120.3A	1 st Revised	131	Original
93	1 st Revised	120.3B	Original	132	2 nd Revised
94	Original	120.3C	Original	133	1 st Revised
95	Original	120.3D	Original	133.1	Original
96	Original	120.4	Original	133.2	Original
97	1 st Revised	120.5	1 st Revised	134	3 rd Revised*
98	1 st Revised	120.6	Original	135	3 rd Revised
99	1 st Revised	121	4 th Revised	136	Original
100	2 nd Revised	121.1	4 th Revised	137	Original
101	3 rd Revised	121.1A	2 nd Revised	138	Original
102	Original	121.1B	Original	139	Original
103	Original	121.1C	1 st Revised	140	Original
104	Original	121.1D	1 st Revised	140.1	9 th Revised
104.1	Original	122	1 st Revised	140.2	12 th Revised
105	4 th Revised	122.1	2 nd Revised	140.2.1	3 rd Revised
106	3 rd Revised	123	Original	140.3	7 th Revised
106.1	Original*	124	Original	140.4	10 th Revised
107	7 th Revised*	125	Original	140.5	7 th Revised
108	9 th Revised*	126	Original	140.6	8 th Revised
109	Original	127	Original	140.7	5 th Revised
110	6 th Revised	128	Original	140.8	2 nd Revised
111	6 th Revised	129	Original	140.9	2 nd Revised
112	7 th Revised	130	Original	141	8 th Revised
113	4 th Revised	130.1	1 st Revised	142	6 th Revised
114	1 st Revised	130.2	2 nd Revised	143	8 th Revised
115	Original	130.3	1 st Revised	144	8 th Revised
116	4 th Revised	130.5	Original	144.1	4 th Revised
116.1	1 st Revised	130.6	2 nd Revised	144.2	4 th Revised
117	5 th Revised	130.7	4 th Revised	144.3	5 th Revised
118	5 th Revised	130.7.1	Original	144.4	5 th Revised

Issued: December 5, 2006

Effective: December 15, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
One Martha's Way, P.O. Box 3177
Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

5.0 Rates and Charges - Price List (cont'd)5.4 Rate Promotions5.4.1 Local Line with DyIA "One Call Close" Promotion

Eligibility: All new McLeodUSA business customers that sign up for the DyIA Line Solution base package for locations purchasing DyIA using the "One Call Close" process will be eligible for a waiver for one (1) One Line Preferred® Package. Existing McLeodUSA customers and renewals are not eligible for the waiver. To qualify for the One Line Preferred Package waiver, the DyIA must be sold using the "one call close" process and paperwork. The One Line Preferred Package must be part of the customer's initial purchase to receive the promotion. If the customer does not request that the analog line be included prior to installation of DyIA, the promotion does not apply and the standard Preferred Advantage non-recurring charges ("NRC") and monthly recurring charges ("MRC") pricing for any analog lines would apply. No Term or Volume discount, NRC waiver, vendor credit, contract assistance, or any other discount or promotion of any type may apply to the sale of the DyIA or any other service sold to the customer during the "one call close" sale process. If the customer requires two (2) or more analog phone lines or some service arrangement other than the One Line Preferred package, the "one call close" process may not be used and the MRC waiver no longer applies. Customer signature must be received on or before September 30, 2006 to be eligible for the "One Call Close" promotion.

The promotional period shall begin with the effective date of this tariff and end on September 30, 2006.

Promotion: This DyIA "One Call Close" Promotion includes one (1) Preferred Advantage - One Line Preferred Package with the DyIA Line Solution base package for locations purchasing DyIA using the "one call close" process. The MRC for the One Line Preferred Package offered with the DyIA Line Solution will be waived for the duration of the customer contract for the DyIA. The NRC for the One Line Preferred Package offered with the DyIA Line solution will also be waived. Once the DyIA customer contract expires, the One Line Preferred Package will be charged the MRC for that product at the time the contract expires.

There are no features included in the One Line Preferred Package, nor will any be included, in the "one call close" process. If any features are added to the One Line Preferred Package, the Preferred Advantage MRC pricing for these features will apply. Any feature changes or activity are subject to standard Preferred Advantage NRC and MRC pricing associated with the features.

(D)(N)

(D)(N)

Issued: July 20, 2006

Effective: July 21, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
One Martha's Way, P.O. Box 3177
Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

5.0 Rates and Charges - Price List (cont'd)5.4 Rate Promotions (cont'd)5.4.2 PRIme Offering Promotion (POP)

(N)(T)

Eligibility: The PRIme Offering Promotion is available for new and existing retail customers signing a term agreement of at least twenty-four (24) months for Preferred Advantage Dedicated Local Preferred T1 or PRI services. Existing retail Preferred Advantage Dedicated Local Preferred Local T1 or PRI customers who are currently under term agreement will be required to extend their term a minimum of two years in order to qualify for the promotional pricing. Promotional pricing may be used in conjunction with standard McLeodUSA Term and Volume Discounts.

The promotional period shall begin with the effective date of this tariff and end on December 31, 2006.

Promotion: This promotion reduces the monthly recurring price for eligible customers subscribing to McLeodUSA Preferred Advantage Dedicated Local Preferred T1 or PRI services. The promotional pricing applies to 12, 16, 20 or 24 channel T1 or PRI configurations. The PRIme Offering Promotion is available in select Central Offices, depending on network capacity. When capacities are exhausted in a Central Office, the promotion will no longer be available in the impacted Central Office. The standard Preferred Advantage monthly and nonrecurring pricing will apply for all optional features, feature changes and order activity.

PRIme Offering Promotional Pricing -- By Central Office

BCWDOH46	\$400
BDFROH23	\$400
BEREOH23	\$400
BKPKOH26	\$400
BKPKOH97	\$400
CHFLOH24	\$400
CLEVOH25	\$400
CLEVOH42	\$400
CLEVOH43	\$400
CLEVOH45	\$400
CLEVOH53	\$400
CLEVOH62	\$450
CLEVOH63	\$400
CLEVOH64	\$400
CLEVOH74	\$400

(N)

Issued: August 29, 2006

Effective: August 29, 2006

BY: William A. Haas
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Hiawatha, Iowa 52233

EXHIBIT B

CHECK SHEET

The sheets of this tariff are effective as of the date shown at the bottom of the respective sheets. Original and revised sheets as named below comprise all changes from the original tariff that are currently in effect as of the date at the bottom of this sheet.

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
1	1 st Revised	33	1 st Revised	63	1 st Revised
2	49 th Revised*	34	1 st Revised	64	1 st Revised
3	47 th Revised*	35	Original	64.1	Original
4	7 th Revised	36	1 st Revised	65	6 th Revised
5	2 nd Revised	37	Original	65.01	1 st Revised
6	Original	38	1 st Revised	65.1	1 st Revised
7	Original	39	Original	65.2	Original
8	Original	40	Original	66	4 th Revised
9	Original	41	1 st Revised	67	1 st Revised
10	Original	42	Original	68	Original
11	1 st Revised	43	Original	69	3 rd Revised
12	5 th Revised	44	Original	70	2 nd Revised
13	6 th Revised	45	Original	71	3 rd Revised
14	7 th Revised	46	Original	72	5 th Revised
14.1	2 nd Revised	47	Original	73	Original
15	7 th Revised	48	Original	74	1 st Revised
16	Original	49	Original	75	1 st Revised
17	Original	50	Original	76	2 nd Revised
18	Original	51	3 rd Revised	77	Original
19	Original	52	3 rd Revised	78	Original
20	Original	52.1	1 st Revised	79	1 st Revised
21	Original	52.2	Original	80	2 nd Revised
22	1 st Revised	53	7 th Revised	81	3 rd Revised
23	1 st Revised	53.1	1 st Revised	82	1 st Revised
24	Original	54	2 nd Revised	83	2 nd Revised
25	Original	55	Original	83.1	2 nd Revised
26	Original	56	Original	83.2	2 nd Revised
27	Original	57	1 st Revised	83.3	2 nd Revised
28	Original	58	1 st Revised	83.4	Original
29	Original	59	Original	83.5	Original
30	Original	60	Original	84	3 rd Revised
31	Original	61	Original	84.1	2 nd Revised
32	Original	62	Original	85	Original

Issued: December 22, 2006

Effective: December 22, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
One Martha's Way, P.O. Box 3177
Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

CHECK SHEET (cont'd)

<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>	<u>Sheet</u>	<u>Revision</u>
85.1	Original	119	5 th Revised	130.8	Original
86	Original	119.1	1 st Revised	130.9	Original
87	Original	120	3 rd Revised	130.10	Original
88	Original	120.01	Original	130.11	Original
89	Original	120.1	2 nd Revised	130.12	Original
90	1 st Revised	120.2	3 rd Revised	130.13	Original
91	Original	120.3	2 nd Revised	130.14	Original
92	Original	120.3A	1 st Revised	131	Original
93	1 st Revised	120.3B	Original	132	2 nd Revised
94	Original	120.3C	Original	133	1 st Revised
95	Original	120.3D	Original	133.1	Original
96	Original	120.4	Original	133.2	Original
97	1 st Revised	120.5	1 st Revised	134	3 rd Revised
98	1 st Revised	120.6	Original	135	3 rd Revised
99	1 st Revised	121	4 th Revised	136	Original
100	2 nd Revised	121.1	4 th Revised	137	Original
101	3 rd Revised	121.1A	2 nd Revised	138	Original
102	Original	121.1B	Original	139	Original
103	Original	121.1C	1 st Revised	140	Original
104	Original	121.1D	1 st Revised	140.1	10 th Revised*
104.1	Original	122	1 st Revised	140.2	13 th Revised*
105	4 th Revised	122.1	2 nd Revised	140.2.1	3 rd Revised
106	3 rd Revised	123	Original	140.3	7 th Revised
106.1	Original	124	Original	140.4	10 th Revised
107	7 th Revised	125	Original	140.5	7 th Revised
108	9 th Revised	126	Original	140.6	8 th Revised
109	Original	127	Original	140.7	5 th Revised
110	6 th Revised	128	Original	140.8	2 nd Revised
111	6 th Revised	129	Original	140.9	2 nd Revised
112	7 th Revised	130	Original	141	8 th Revised
113	4 th Revised	130.1	1 st Revised	142	6 th Revised
114	1 st Revised	130.2	2 nd Revised	143	8 th Revised
115	Original	130.3	1 st Revised	144	8 th Revised
116	4 th Revised	130.5	Original	144.1	4 th Revised
116.1	1 st Revised	130.6	2 nd Revised	144.2	4 th Revised
117	5 th Revised	130.7	4 th Revised	144.3	5 th Revised
118	5 th Revised	130.7.1	Original	144.4	5 th Revised

Issued: December 22, 2006

Effective: December 22, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
One Martha's Way, P.O. Box 3177
Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

5.0 Rates and Charges - Price List (cont'd)

5.4 Rate Promotions

5.4.1 Reserved for future use

(D)

(D)

Issued: December 22, 2006

Effective: December 22, 2006

BY: William A. Haas
Vice President and Deputy General Counsel
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Hiawatha, Iowa 52233

Issued under authority of the Public Utilities Commission of Ohio, dated March 16, 2000, in Case No. 99-972-TP-ACE.

5.0 Rates and Charges - Price List (cont'd)5.4 Rate Promotions (cont'd)5.4.2 PRIme Offering Promotion (POP)

Eligibility: The PRIme Offering Promotion is available for new and existing retail customers signing a term agreement of at least twenty-four (24) months for Preferred Advantage Dedicated Local Preferred T1 or PRI services. Existing retail Preferred Advantage Dedicated Local Preferred Local T1 or PRI customers who are currently under term agreement will be required to extend their term a minimum of two years in order to qualify for the promotional pricing. Promotional pricing may be used in conjunction with standard McLeodUSA Term and Volume Discounts.

The promotional period shall begin with the effective date of this tariff and end on March 31, 2007.

(T)
(T)

Promotion: This promotion reduces the monthly recurring price for eligible customers subscribing to McLeodUSA Preferred Advantage Dedicated Local Preferred T1 or PRI services. The promotional pricing applies to 12, 16, 20 or 24 channel T1 or PRI configurations. The PRIme Offering Promotion is available in select Central Offices, depending on network capacity. When capacities are exhausted in a Central Office, the promotion will no longer be available in the impacted Central Office. The standard Preferred Advantage monthly and nonrecurring pricing will apply for all optional features, feature changes and order activity.

PRIme Offering Promotional Pricing – By Central Office

BCWDOH46	\$400
BDFROH23	\$400
BEREOH23	\$400
BKPKOH26	\$400
BKPKOH97	\$400
CHFLOH24	\$400
CLEVOH25	\$400
CLEVOH42	\$400
CLEVOH43	\$400
CLEVOH45	\$400
CLEVOH53	\$400
CLEVOH62	\$450
CLEVOH63	\$400
CLEVOH64	\$400
CLEVOH74	\$400

Issued: December 22, 2006

Effective: December 22, 2006

BY: William A. Haas
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Hiawatha, Iowa 52233

EXHIBIT C

McLeodUSA Telecommunications Services, Inc. (“McLeodUSA”)

Description:

The Local Line with DyIA “One Call Close” Promotion expired September 30, 2006 and is being deleted from the tariff.

The PRIme Offering Promotion end date is being extended from December 31, 2006 to March 31, 2007. No other changes were made to the promotion, which is described below.

PRIme Offering Promotion (POP)

Eligibility: The PRIme Offering Promotion is available for new and existing retail customers signing a term agreement of at least twenty-four (24) months for Preferred Advantage Dedicated Local Preferred T1 or PRI services. Existing retail Preferred Advantage Dedicated Local Preferred Local T1 or PRI customers who are currently under term agreement will be required to extend their term a minimum of two years in order to qualify for the promotional pricing. Promotional pricing may be used in conjunction with standard McLeodUSA Term and Volume Discounts.

The promotional period shall begin with the effective date of this tariff and end on March 31, 2007.

Promotion: This promotion reduces the monthly recurring price for eligible customers subscribing to McLeodUSA Preferred Advantage Dedicated Local Preferred T1 or PRI services. The promotional pricing applies to 12, 16, 20 or 24 channel T1 or PRI configurations. The PRIme Offering Promotion is available in select Central Offices, depending on network capacity. When capacities are exhausted in a Central Office, the promotion will no longer be available in the impacted Central Office. The standard Preferred Advantage monthly and nonrecurring pricing will apply for all optional features, feature changes and order activity.

PRIme Offering Promotional Pricing – By Central Office

BCWDOH46	\$400
BDFROH23	\$400
BEREOH23	\$400
BKPKOH26	\$400
BKPKOH97	\$400
CHFLOH24	\$400
CLEVOH25	\$400
CLEVOH42	\$400
CLEVOH43	\$400
CLEVOH45	\$400
CLEVOH53	\$400
CLEVOH62	\$450
CLEVOH63	\$400

PRIme Offering Promotion (POP) (cont'd)

CLEVOH64	\$400
CLEVOH74	\$400
CLHGOH32	\$400
CLMBOH11	\$450
CLMBOH23	\$400
CLMBOH25	\$400
CLMBOH26	\$400
CLMBOH27	\$400
CLMBOH29	\$400
CLMBOH44	\$400
CLMBOH47	\$400
CNTMOH43	\$400
DBLNOH89	\$400
DYTNOH22	\$400
DYTNOH23	\$400
DYTNOH25	\$400
DYTNOH26	\$400
DYTNOH27	\$400
DYTNOH29	\$400
ECLDOH73	\$400
ECLVOHEA	\$400
HLRDOH87	\$400
INDPOH52	\$400
LKWDOH52	\$400
MPHGOH66	\$400
MYHGOH44	\$400
NOLMOH77	\$400
PARMOH88	\$400
PNVLOH35	\$400
RKRVOH33	\$400
SECLOH38	\$400
SHHGOH92	\$400
SOLNOH24	\$400
UPAROH45	\$400
UPAROH48	\$400
WEVLOH88	\$400
WLGHOH94	\$400
WOTNOH88	\$400
WSLKOH87	\$400

Rationale:

The extended end date of the PRIme Offering Promotion will help maintain McLeodUSA's competitiveness within the market place.