

KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

1200 19TH STREET, N.W.

SUITE 500

WASHINGTON, D.C. 20036

(202) 955-9600

FACSIMILE

(202) 955-9792

www.kelleydrye.com

DIRECT LINE: (202) 955-9785

EMAIL: moden@kelleydrye.com

NEW YORK, NY
TYSONS CORNER, VA
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February 23, 2005

FILED⁴

FEB 24 2005

**Missouri Public
Service Commission**

VIA UPS

The Honorable Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
Governor Office Building
200 Madison Street, P.O. Box 360
Jefferson City, Missouri 6502-0360

Re: Completion of Transaction – Case No. LO-2005-0027

Dear Judge Roberts:

On July 21, 2004, XO Missouri, Inc. (“XO Missouri”), Allegiance Telecom of Missouri, Inc. (“ALGX Missouri”) and XO Communications Services, Inc. (“XOCS”), by their attorneys, filed an Application regarding an internal corporate reorganization whereby XO Missouri and ALGX Missouri would be merged into a single operating subsidiary in Missouri - XOCS. XOCS would provide service to the existing customers of XO Missouri and ALGX Missouri in the State of Missouri. This Application was approved by the Missouri Public Service Commission (“Commission”) on October 28, 2004. This letter is to advise the Commission that the transactions that were the subject of the Application have been consummated. XO Missouri and ALGX Missouri no longer exist as corporate entities – XOCS now holds the telecommunications authorization in Missouri and is now serving the former customers of XO Missouri and ALGX Missouri.

As described in the Application, 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. To that end, and in accord with the Commission’s October 28, 2004 Order: (1) ALGX Missouri customers were notified of the transaction in October 2004, at least 30 days prior to the merger; (2) XOCS has filed a revised tariff with the Commission, which became effective February 16, 2005; and (3) XOCS hereby notifies the Commission that the directives of the Order have been completed and,

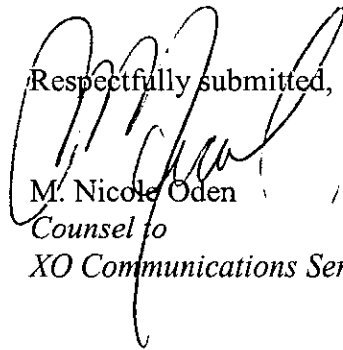
The Honorable Dale Hardy Roberts
Missouri Public Service Commission
February 23, 2005
Page Two

accordingly, respectfully requests that the certificates of XO Missouri and ALGX Missouri be cancelled. Please note that the Commission contact for XO Communications Services, Inc. from this point forward is:

Kris Shulman
XO Communications, Inc.
810 Jorie Boulevard, Suite 200
Oak Brook, IL 60523
Phone: 630-371-3311

Also enclosed is a duplicate, and a self-addressed, postage-paid envelope. Please date-stamp the duplicate and return it in the envelope provided. Should there be any questions regarding this matter, or any further action required, please contact the undersigned at (202) 955-9785. Thank you for your kind assistance in this matter.

Respectfully submitted,



M. Nicole Oden

Counsel to

XO Communications Services, Inc.

cc: Carl Lumley
Curtis, Heinz, Garrett & O'Keefe, P.C.
130 S. Bemiston, Suite 200
Clayton, Missouri 63105