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April 21, 2004

Missouri Public Service Commission Attn: Secretary of the Commission 200 Madison Street, Suite 100 P. O. Box 360 Jefferson City, MO 65102-0360

RE: Case Nos. CT-2004-0497 and Case No. XT-2004-0498, Consolidated

McLeodUSA To Implement an Account Handling Charge

Dear Secretary:

Attached please find McLeodUSA's Motion to Withdraw Tariff Filings, which is being filed electronically with the Commission in EFIS today.

Thank you for your assistance in processing this filing. Copies are being served electronically on the General Counsel's office and the Office of the Public Counsel. Please contact me at 634-8109 or by email at myoung0654@aol.com if there are any questions.

Sincerely,

/s/ Mary Ann Young Mary Ann (Garr) Young

cc: General Counsel
Office of Public Counsel
Julia Redman-Carter, McLeodUSA