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ARIZONA CORPORATION COMMISSION

September 20, 2006

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CERTIFIED MAIL

Ms. Julia Redman-Carter
Regulatory Analyst
McLeodUSA Telecommunications Services Inc.
One Martha's Way
PO Box 3177
Hiawatha, Iowa 52233

Arizona Corporation Commission
DOCKETED

SEP 20 2006

RE: McLeodUSA Telecommunications Services, Inc.
Docket No. T-03267A-06-0412

DOCKETED BY *NLU*

Dear Ms. Redman-Carter:

As a competitive telecommunications provider, McLeodUSA Telecommunications Services, Inc. is subject to Title 14, Article 11 (Competitive Telecommunications Services) of the Arizona Administrative Code. Section 1110 of Title 14, Article 11 describes the procedure for an application to the Arizona Corporation Commission ("Commission") for an increase in the maximum rate(s) for a competitive telecommunications service. This data request lists the information Staff needs to complete its analysis of your application. Please consider this as Staff's second set of data requests to McLeod in the above-referenced matter.

For purposes of these data requests, the words "McLeodUSA", the "Company", "you", and "your" refer to McLeodUSA Telecommunications Services Inc. and any representative, including every person and/or entity acting with, under the control of, or on behalf of McLeod America, Inc. For each answer, please identify by name, title, and address each person providing information that forms the basis for the response provided.

These data requests are continuing, and your answers or any documents supplied in response to these data requests should be supplemented with any additional information or documents that come to your attention after you have provided your initial responses.

Please provide Docket Control with the information being requested within **10 days** of the date of this letter. Mail an original plus 13 copies to Docket Control, Arizona Corporation Commission, 1200 W. Washington Street, Phoenix, Arizona, 85007. If no response is received or if all deficiencies are not remedied within 10 days, Staff will recommend that the application be terminated. If the application is terminated, the Applicant cannot provide the same

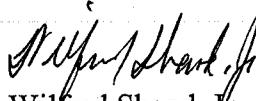
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telecommunications services in Arizona for which it is currently applying, until such time as a new application is filed with and approved by the Commission.

Remember that information submitted for a rate increase is normally made a part of the public record (including financial statements). Any information designated as confidential will not be accepted by Docket Control. If McLeodUSA needs to provide confidential information, please contact me directly.

Please also understand that rate changes do not become effective until they are approved by the Commission. If you have any questions about this matter, please contact me at (602) 542-0830. Thank you for your prompt response to this request.

Sincerely,



Wilfred Shand, Jr.
Public Utilities Analyst Manager
Utilities Division

WMS:red

Enclosure(s)

cc: Docket Control Center

STAFF'S SECOND SET OF DATA REQUESTS FOR
MCLEODUSA TELECOMMUNICATIONS SERVICES, INC.
DOCKET NO. T-03267A-06-0412

Please make certain that each numbered item and each part of the item is answered completely. In order for Staff to continue with its review of this application, the following information must be submitted:

- STF 2.1 Provide the net book value (original cost less accumulated depreciation) of all Arizona jurisdictional assets used in the provision of telecommunications services to Arizona customers. Assets are not limited to plant and equipment. Items such as office equipment and office supplies should be included.
- STF 2.2 If the actual value of all assets is zero, please specifically state this in your response.