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**By Overnight Mail and eFiling**

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**Re: NOTICE OF CONSUMMATION**  
**Docket No. CP 1159: Notification of Transfer of Control of Broadwing**  
**Communications, LLC to Level 3 Communications, Inc. and Related**  
**Transactions**

Boston  
Hartford  
London  
Los Angeles  
New York  
Orange County  
San Francisco  
Silicon Valley  
Tokyo  
Walnut Creek  
Washington

Dear Ms. Bailey-Goggins:

Level 3 Communications, Inc., Broadwing Corporation and Broadwing Communications, LLC (collectively, the "Parties"), through undersigned counsel, inform the Commission that, on January 3, 2007, the Parties completed the transaction as described in the Parties' letter dated October 27, 2006.

An original and one (1) copy of this Notice of Consummation are enclosed. This letter will also be filed electronically with the Commission. Please date-stamp the extra copy of this filing and return it in the envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,



Catherine Wang  
Brett P. Ferenchak