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January 25, 2012

VIA IBFS

Marlene Dortch
Secretary
Federal Communications Commission
445-12th Street SW
Washington, D.C. 20554

Re: Notification pursuant to Section 63.24(f) of the Commission's Rules of
pro forma transfer of control of XO Communications, LLC, File No. ITC-
214-20001117-00674

Dear Ms. Dortch:

XO Communications, LLC ("XO LLC"), by its counsel and pursuant to Section 63.24(f) of the Commission's Rules, hereby notifies the Commission of a *pro forma* change in XO LLC's ownership.¹ XO LLC holds the international Section 214 authorization referenced above.²

¹ This is the second notification of a *pro forma* change in the ownership of XO LLC that XO LLC has filed with the Commission in the last six months. XO LLC submitted the first notification, concerning the privatization of XO Holdings, Inc., on September 16, 2011, in File No. ITC- 214-20001117-00674 ("*September 2011 Pro Forma Notification*"). Counsel resubmitted the *September 2011 Pro Forma Notification* on December 29, 2011 due to filing errors with the original submission. See File No. ITC-T/C-20111229-00422, granted Jan. 11, 2012.

² XO LLC previously notified the Commission that it provides international telecommunications services through five wholly-owned subsidiaries: XO Communications Services, LLC, a Delaware limited liability company; XO Virginia, LLC, a Washington limited liability company; Telecommunications of Nevada, LLC, a Delaware limited liability company; XO International, LLC, a Delaware limited liability company; and XO NS, Inc., a Nova Scotia corporation. See *September 2011 Pro Forma Notification* at 2, n.1.

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Prior to January 1, 2012, XO LLC was a direct, wholly-owned subsidiary of XO Holdings, LLC (“Holdings”), a Delaware limited liability company and a holding company. Various U.S. entities controlled by Carl C. Icahn (the “Parent Group”) collectively held 100% of the voting interests in Holdings. Members of the Parent Group included but were not limited to ACF Industries Holding LLC (“ACF”), Barberry Corporation (“Barberry”), and Highcrest Investors, LLC (“Highcrest”).³

Holdings and certain members of the Parent Group entered into various agreements the purpose of which was to restructure the interests of the Parent Group in Holdings. In the course of implementing these agreements and related actions, various members of the Parent Group were eliminated, new members were added, and direct and indirect interests in Holdings were transferred among Parent Group members. The implementation of these agreements and related actions was completed on or about January 1, 2012. As of completion, ACF Industries Holding Sub LLC (“ACF Sub”), a Delaware limited liability company and a new wholly-owned subsidiary of ACF, and Barberry Sub LLC (“Barberry Sub”), a Delaware limited liability company and a new wholly-owned subsidiary of Barberry, held 100% of the direct interests in Holdings. ACF Sub held 98.48% of the direct interests in Holdings, while Barberry Sub held 1.52%.

On or around January 1, 2012, Holdings was converted from a Delaware limited liability company into a Delaware general partnership named XO Holdings (“Holdings G.P.”). ACF Sub and Barberry Sub are the general partners of Holdings G.P. and thus control Holdings G.P.

ACF Sub and Barberry Sub, like all other members of the Parent Group, are ultimately owned and controlled by Mr. Icahn. As such, the transaction described above does not result in a change in the actual control of XO LLC and is *pro forma* in nature. Appended hereto as **Exhibit A** is a diagram showing the corporate ownership structure of XO LLC following the *pro forma* transaction.

In accordance with Section 63.24(f) of the Commission’s Rules, XO LLC provides the following information in paragraphs (a) through (d) and (h) of §63.18 for the transferee:

³ Highcrest Investors LLC was converted from a corporation into a limited liability company in September, 2011.

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- (a) The address and telephone number of the transferee is:
- XO Communications, LLC (“XO LLC”)
13865 Sunrise Valley Drive
Herndon, Virginia 20171-4661
(703) 547-2000
- (b) XO LLC is a limited liability company organized under the laws of the State of Delaware.
- (c) Correspondence concerning this notice should be sent to:
- Joan M. Griffin
KELLEY DRYE & WARREN LLP
3050 K Street N.W., Suite 400
Washington, D.C. 20007
(202) 342-8573
jgriffin@kelleydrye.com
- (d) XO LLC holds the international Section 214 authorization referenced above.
- (h) XO LLC is directly and wholly owned by XO Holdings, a Delaware general partnership (“Holdings G.P.”) located at 13865 Sunrise Valley Drive, Herndon, Virginia 20171-4661, that functions as a holding company. ACF Industries Holding Sub LLC (“ACF Sub”), a Delaware limited liability company, and Barberry Sub LLC (“Barberry Sub”), a Delaware limited liability company, are the general partners of Holdings G.P.
- ACF Sub holds 98.48% of the direct interests in Holdings G.P. ACF Sub is a wholly-owned subsidiary of ACF Industries Holding LLC (“ACF”). ACF is a wholly-owned subsidiary of Highcrest Investors LLC, (“Highcrest”), a Delaware limited liability company. Highcrest is 100% owned by Buffalo Investors1 LLC (“Buffalo”), a New York limited liability company, which is in turn directly and wholly owned by Starfire Holding Corporation (“Starfire”), a Delaware corporation. Carl C. Icahn, a U.S. citizen, controls either directly or indirectly 100% of Starfire’s stock.

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Barberry Sub holds 1.52% of the direct interests in Holdings G.P. Barberry Sub is a wholly-owned subsidiary of Barberry Corporation ("Barberry"). Mr. Icahn controls either directly or indirectly 100% of Barberry's stock.

Mr. Icahn's principal occupation is acting as President and a director of Starfire, and as the Chairman of the Board and a director of various of Starfire's subsidiaries. Starfire, Buffalo, Highcrest, ACF, ACF Sub, Barberry, and Barberry Sub are primarily engaged in the business of investing in and holding securities of various entities.

The address of Carl C. Icahn is 767 Fifth Avenue, 47th Floor, New York, New York 10153. The principal business address of Starfire, Buffalo, Highcrest, ACF, ACF Sub, Barberry, and Barberry Sub is White Plains Plaza, 445 Hamilton Avenue, Suite 1210, White Plains, New York 10601.

There are no other entities that directly or indirectly own at least 10 percent of the equity of XO LLC. There are no interlocking directorates with any foreign carrier.

A certification that the transfer of control was *pro forma* and that, together with all previous *pro forma* transactions, it does not result in a change in the actual controlling party is appended hereto as **Exhibit B**.

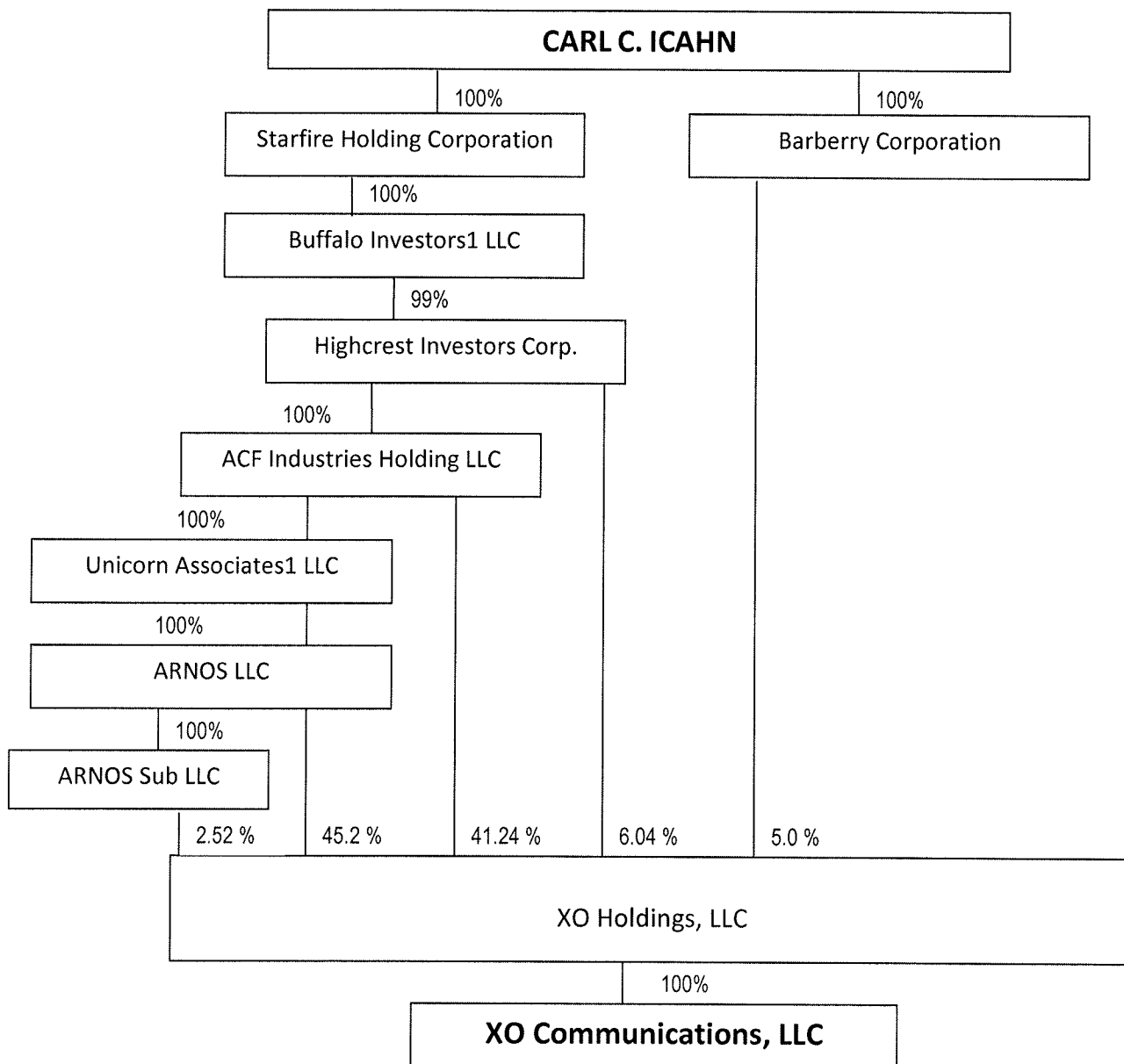
Please contact the undersigned counsel if you have any questions regarding this matter.

Sincerely,

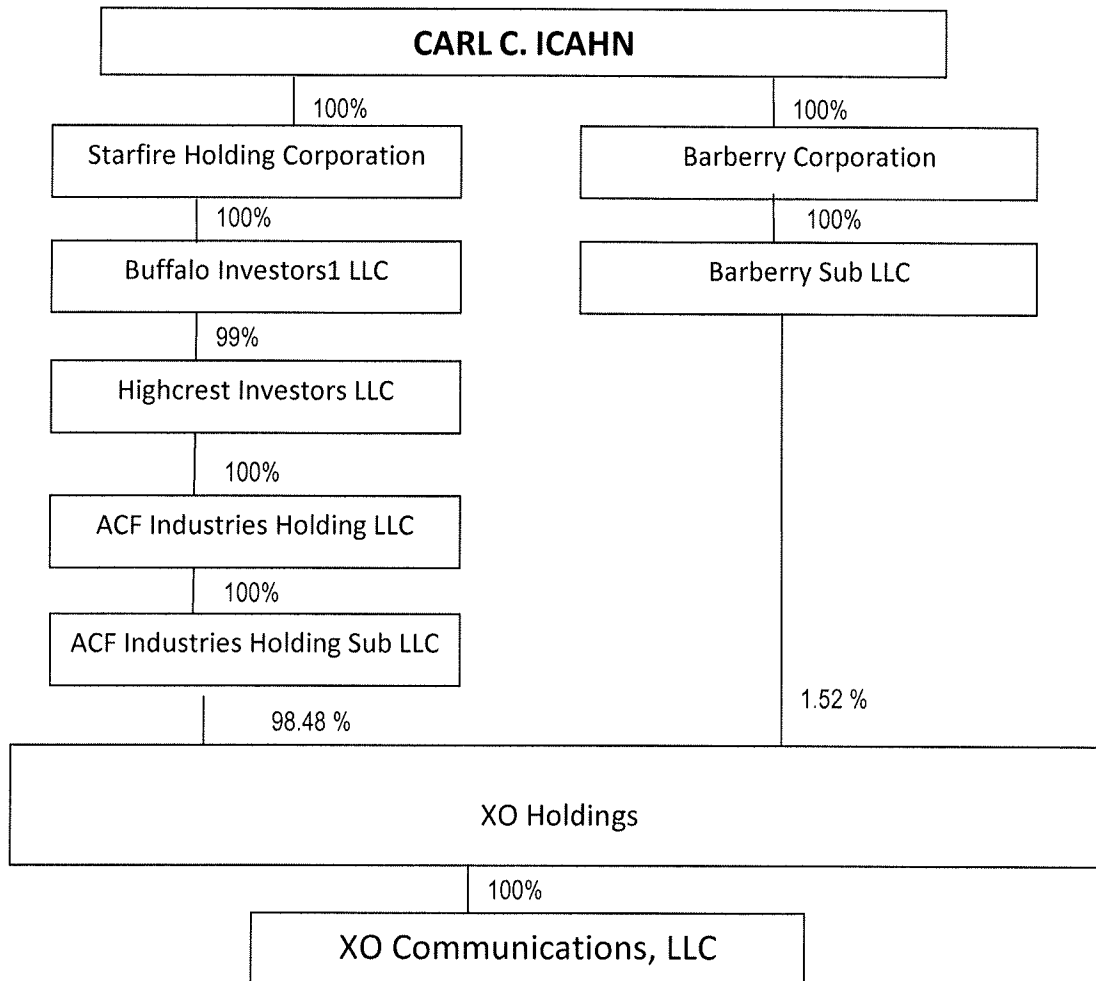


Joan M. Griffin
Its Attorney

OWNERSHIP of XO Communications, LLC
As of September, 2011



OWNERSHIP of XO Communications, LLC
On or about January 1, 2012

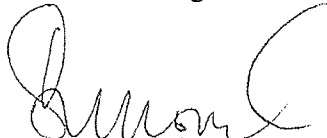


Notes

ACF Industries Holdings Sub LLC and Barberrry Sub LLC are the general partners of XO Holdings.

EXHIBIT B

The undersigned hereby certifies, with respect to the foregoing notification of a *pro forma* transfer of control of XO Communications, LLC, that the transfer was pro forma as described in Section 63.24 of the Commission's Rules and that this transfer, together with all previous pro forma transactions, does not result in a change of the carrier's ultimate control.

By:  _____

Simone Wu
Executive Vice President, General Counsel
XO Communications, LLC ("XO LLC")
13865 Sunrise Valley Drive
Herndon, Virginia, 20171
(703) 547-2000

Date: 1/25/2012