

Securities and Exchange Commission
Mail Stop 3561
CF/AD11
100 F St. NE
Washington, DC 20549-3561

November 6, 2006

Mr. Aaron D. Cowell, Jr.
Chief Executive Officer and President
US LEC Corp.
Morrocroft III
6801 Morrison Boulevard
Charlotte, North Carolina, 28211

**Re: US LEC Corp.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 7, 2006
File No. 0-24061**

Dear Mr. Cowell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director