

Memorandum

To: PSC Data Center
CC: Annual Report File 2005
From: Lisa Hanneken Auditing Dept.
Date: 4/19/2006
Re: **American Fiber Network 2005 Annual Report, BMAR-2006-2028**

The Missouri Public Service Commission has received the 2005 Annual Report from **American Fiber Network**.

The initial review of the 2005 Annual Report has been completed. There were no errors or omissions identified during the initial review, however the company's line reports will be reviewed by the telecommunications department, which could result in deficiencies.

No deficiencies related to omissions or known errors were reported to the company for correction.

This report has been reviewed only for identifiable errors and omissions and is not a financial statement attestation by the MO PSC Auditing Department.

Staff contact: Lisa Hanneken, Regulatory Auditor IV, Auditing Department