

Memorandum

To: PSC Data Center
CC: Annual Report File 2005
From: Sean DeVore Auditing Dept.
Date: 4/18/2006
Re: ICG Telcom Group, Inc. 2005 Annual Report, BMAR-2006-1989

The Missouri Public Service Commission has received the 2005 Annual Report from **ICG Telcom Group, Inc.**

The initial review of the 2005 Annual Report has been completed. There were no errors or omissions identified during the initial review.

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: Sean DeVore, Regulatory Auditor III, Auditing Department