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APR 23 2007

PAC-WEST TELECOMM, INC.

Missouri Public
Service Commission

Full Company Name (Do not abbreviate, yet include any Commission approved
AKA/DBA/Fictitious Name, if applicable.)

COMPETITIVE LOCAL EXCHANGE CARRIER

and / or

INTEREXCHANGE TELECOMMUNICATIONS CARRIER

ANNUAL REPORT

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

For The Year Ending December 31, 2006

☒

Public submission

☐

Non-Public submission pursuant to Section 392.210 RSMo.,
Section 93.140 RSMo, and the Rules at 4 CSR 240-3.540

Missouri Public Service Commission 2006 Annual Report Excel Form & EFIS Instructions

Questions about the annual report form or its contents may be submitted to: Joan Wandel at (573) 751-4785 or by e-mail at joan.wandel@psc.mo.gov. The completed document should be submitted under EFIS (accessible from the Commission's Web page (<http://psc.mo.gov>) or mailed to: Manager of the Data Center, Missouri Public Service Commission, 200 Madison Street, Suite 100, Jefferson City, MO 65101 (or P.O.Box 360, Zip 65102-0360).

This report is due on or before April 15th. Failure to timely file this report could result in penalties up to \$100 for every day the report is late.

- The files are "read only". You must save or copy the files to your hard drive or a diskette in order to input information into the annual report form.
- When you enter the company name and annual report year on the "cover", the same information will be automatically populated on all the pages of the annual report. The company name listed on the cover page should include any commission approved AKA/DBA/Fictitious Name, if applicable. In addition, the company's name should be clearly identified throughout each page of the report, in the spaces provided and should be identical to the name shown on the cover page.
- If additional space is needed for entering information on a specific page, please insert a page and copy the existing page template.
- After the annual report is completed, save the file, print the form and prepare for mailing or electronically submitting through EFIS, as a non-case related submission.

Requests to submit annual report data under seal:

Utilities may request classification of selected portions of their annual report as non-public (pursuant to Section 392.20, RSMo., Section 93.140, RSMo., and the rules at 4 CSR 240-3.540). Please note that all information classified as non-public will still remain subject to potential disclosure as provided under the Missouri open records act (Chapter 610 RSMo) and Section 386.480, RSMo.

In order to take advantage of this procedure, the submitter, either through EFIS or in hard copy form, must:

A. Provide both a fully completed version to be kept under seal and a redacted public version that clearly informs the reader that the redacted information has been submitted under seal. The cover of each version must clearly identify whether it is the public or the non-public version. Each page of each version of the report containing non-public information should be clearly identified as containing such information.

B. Submit both versions of the annual report with a cover letter stating that the utility is designating some or all of the information in its annual report as confidential information, including the name, phone number and e-mail address (if available) of the person responsible for addressing questions regarding the confidential portions of the annual report.

C. Prominently attach a detailed affidavit to both versions that identifies the specific types of information to be kept under seal, provides a reason why the specific information should be a closed record, and stating that none of the requested information is available to the public in any format.

Instructions for EFIS Submission of Annual Report

In EFIS select:

- Click on Filing/Submission
- Click on Non-Case Related Submission
- Type of Utility- Click on drop down menu and select CLEC, IXC, ILEC or STS (requires separate submissions if company is certificated/registered individually for more than one Sub-Type)
- Company Name- Click on drop down menu to select certificated company name
- Type of Submission- Click on drop down menu to select Annual Report (MO PSC)
- PSC Calendar Year - Type - 2006
- Applicable Case No. - DO NOT ENTER INFORMATION
- Date- Populates automatically
- Comments - Type - 2006 Annual Report
- Click on Continue
- Click on Browse - select the file that contains the completed annual report
- Click Attach
- Click on Done with Attach
- Click on Submit (Public version will allow viewing by all)
- This process will complete the submission and assign a non-case related tracking number (BMAR-2007-xxxx).

RETAIN:

A screen print of the BMAR submission confirmation and the original Verification page as completed by the President, Treasurer, General Manager or Receiver of the company.

CLEC-IXC

Annual Report of PAC-WEST TELECOMM, INC.

for the year ending December 31, 2006

1. State in full the exact '**certificated**' name of the Competitive Local Exchange Carrier (CLEC) and/or Interexchange Telecommunications Carrier (IXC):

(Do not abbreviate; yet include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

PAC-WEST TELECOMM, INC.

2. State in full the company's street address, mailing address, telephone number, fax number, and e-mail address*:

4210 CORONADO AVENUE, STOCKTON, CA 95204

Office: (209) 926-3300

Fax: (209) 926-4585

ngriffin@pacwest.com

3. Is the utility certificated as a Competitive Local Exchange Carrier? If yes, state effective date (contained in Commission Order approving) of certification by the MO Public Service Commission and associated case number (original certificate or merger/name change if name on tariff effected):

Date (e.g. 00/00/0000):

Effective Date: January 8, 2006

4. Is the utility certificated as a Interexchange Telecommunications Carrier? If yes, state effective date (contained in Commission Order approving) of certification by the MO Public Service Commission and associated case number (original certificate or merger/name change if name on tariff effected):

Date (e.g. 00/00/0000):

Effective Date: January 8, 2006

5. Was the company certificated in Missouri under any other name(s)? If yes, please provide all names and time periods involved since the original certification:

No

6. This Competitive Local Exchange/Interexchange Telecommunications Carrier is a (Check box with an X) and if different than certificated name listed above (e.g. parent corporation name) or if '**Other**' is identified, explain:

X

Corporation

Partnership

Sole Proprietorship

LLC

LP

Other - Explain

7. State in full the name, street address, telephone number, and e-mail address* of the individual completing/verifying this Annual Report:

Nancy Griffin, Regulatory Relations

209-926-3403

ngriffin@pacwest.com

Pac-West Telecomm, Inc.

4210 Coronado Avenue, Stockton, CA 95204

(*) Required if available. State n/a (not available) if no e-mail address is available.

Annual Report of **PAC-WEST TELECOMM, INC.**Annual Report of **PAC-WEST TELECOMM, INC.**

for the year ending December 31, 2006

8. Under the laws of what state is the Competitive Local Exchange/Interexchange Telecommunications Carrier organized:

CALIFORNIA

9. Whether a corporation or not, give the particulars called for below concerning the principal or general officers of the Competitive Local Exchange/Interexchange Telecommunications Carrier at the end of the year:

Date Office Assumed	Title of General Officer	Name of Person Holding Office
07/01/03	President and CEO	Henry R. Carabelli
02/01/02	Chief Operations Officer	H. Ravi Brar
12/01/05	Chief Financial Officer/VP/Treasurer	Michael Sarina
10/01/03	Chief Information Officer	Todd M. Putnam
08/01/01	Vice President Customer Network Services	Michael B. Hawn
12/01/03	VP General Manager Service Provider Sales	Eric Jacobs
07/01/99	Vice President Regulatory	John Sumpter
08/01/00	VP Business Development and Investor Relations	Reid Cox

10. Please provide a listing of all mergers, consolidations, and reorganizations, completed during the last year.

[illegible]

DIRECTORS / EXECUTIVE TEAM / OFFICERS

Directors:

Date of Office:

Wallace W. Griffin – Chairman of the Board 4210 Coronado Avenue, Stockton, CA 95204	09/1998
Henry R. Carabelli – President, CEO, and Director 4210 Coronado Avenue, Stockton, CA 95204	01/2003
Samuel A. Plum – Director 10 Waterman Avenue, Chestnut Hill, PA 19118	09/1998
Timothy A. Samples – Director 12914 N. 119 th Street, Scottsdale, AZ 85259	01/2005
Joseph J. Bonocore - Director 29 Meadow Ridge Drive, Corte Madera, CA 94925	09/2006
Kenneth D. Peterson, Jr. - Director 203 SE Park Plaza Drive, Suite 270, Vancouver, WA 98684	11/2006
Stanley P. Hanks - Director 203 SE Park Plaza Drive, Suite 270, Vancouver, WA 98684	11/2006
James F. Hensel - Director 203 SE Park Plaza Drive, Suite 270, Vancouver, WA 98684	11/2006
Richard A. Roman - Director 203 SE Park Plaza Drive, Suite 270, Vancouver, WA 98684	11/2006

Executive Team/Officers:

Henry R. Carabelli – President and Chief Executive Officer
H. Ravi Brar – Chief Operations Officer
Michael Sarina – Chief Financial Officer, Vice President Finance and Treasurer
Todd M. Putnam – Chief Information Officer
Michael B. Hawn – Vice President Customer Network Services
Eric Jacobs – Vice President and General Manager Service Provider Sales
John F. Sumpter – Vice President Regulatory
Reid Cox – Vice President Business Development and Investor Relations
Sarita Fernandes – Vice President of Marketing
Robert C. Morrison – Vice President, General Counsel, and Corporate Secretary

The address for the Executive Team/Officers is:

**Pac-West Telecomm, Inc.
4210 Coronado Avenue
Stockton, CA 95204
Tel: (209) 926-3300
Fax: (209) 926-4585**

Rev. Dec. 2006

11. Please provide the following information concerning Total Company **and** gross intrastate operating revenues (i.e., Missouri Jurisdictional) Revenues for this Calendar Year: 2006

Revenues:

Operating Revenues* from Telecommunication Services
 Access Fee Revenues
 Federal USF Subsidies
 State USF Subsidies
 Other Revenues

Total Company MO Jurisdictional

	\$0
	\$0
	\$0
	\$0
	\$0

TOTAL REVENUES

\$0 Revenue in MO for calendar year 2006.

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MO Jurisdictional should match Statement of Revenue
 (MoPSC Assessment)

TOTAL REVENUES - We have filed an 8K and an Extension to file our 10K on April 2, 2007 (see attached). We will file an Amended Annual Report upon filing of our 10K.

* Missouri Revised Statutes §386.020(53)

(53) "Telecommunications service", the transmission of information by wire, radio, optical cable, electronic impulses, or other similar means. As used in this definition, "information" means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols. Telecommunications service does not include:

(a) The rent, sale, lease, or exchange for other value received of customer premises equipment except for customer premises equipment owned by a telephone company certificated or otherwise authorized to provide telephone service prior to September 28, 1987, and provided under tariff or in inventory on January 1, 1983, which must be detariffed no later than December 31, 1987, and thereafter the provision of which shall not be a telecommunications service, and except for customer premises equipment owned or provided by a telecommunications company and used for answering 911 or emergency calls;

(b) Answering services and paging services;

(c) The offering of radio communication services and facilities when such services and facilities are provided under a license granted by the Federal Communications Commission under the commercial mobile radio services rules and regulations;

(d) Services provided by a hospital, hotel, motel, or other similar business whose principal service is the provision of temporary lodging through the owning or operating of message switching or billing equipment solely for the purpose of providing at a charge telecommunications services to its temporary patients or guests;

(e) Services provided by a private telecommunications system;

(f) Cable television service;

(g) The installation and maintenance of inside wire within a customer's premises;

(h) Electronic publishing services; or

(i) Services provided pursuant to a broadcast radio or television license issued by the Federal Communications Commission;

for the year ending December 31, 2006

12. Local Exchange Carriers Federal/State Low-Income/Disabled Universal Service Fund

Subscribers

Background and Purpose: To ascertain on a monthly basis the number of subscribers being provided federal and/or Missouri low-income/disabled support as being reported to USAC (federal support, Form 497) and the fund administrator of the Missouri programs (Missouri support).

Calendar Year 2006

Month	Number of	Number of
	Missouri Low Income subscribers	Missouri Disabled subscribers
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		
TOTAL:	0	0

CLEC Annual Report of PAC-WEST TELECOMM, INC.

for the year ending December 31, 2006

Exchange Access Lines Provided to RESIDENTIAL Customers

Exchange	Section A: Local Voice Service & IVoIP Service				Section B: Other IVoIP to Non-Certificated Carriers
	Full Facility	Partial Facility	Other Resale	Pure Resale	
WE DO NOT PROVIDE RESIDENTIAL SERVICE.					
Totals:	0	0	0	0	0

**Instructions for completing the
Competitive Local Exchange Carrier (CLEC) Exchange Access Lines Report (Residential)**

A. Instructions for Section A: Local Voice Service and IVoIP Service.

Use these columns to report exchange access lines used to provide local voice service, as defined by 392.245.5(3) RSMo, and interconnected VoIP service, as defined by 47 CFR 9.3, if the end user's rates for these services are set by the filer. Lines should include all analog and digital (whether circuit switched or packet switched) exchange lines and Key/PBX trunk facilities connecting end users to the Public Switched Telephone Network. Do not use these columns for any exchange access lines used for interconnected VoIP service provided to another carrier.

B. Instructions for Section B: Other.

Use these columns to report exchange access lines to connect Internet Service Providers to the PSTN. In addition, use these columns to report exchange access lines used to provide interconnected VoIP service to another carrier if the other carrier is not certificated to provide telecommunications service by the Missouri Public Service Commission. Do not report any lines used to provide interconnected VoIP service to another carrier if the other carrier possesses a certificate to provide telecommunications service from the Missouri Public Service Commission.

Page 5(a) Definition: Exchange Access Lines

Exchange Access Lines refers to analog or digital lines used in the provisioning of local voice service or interconnected VoIP service. For DS-1 or higher bandwidth facilities, whether circuit or packet switched, a voice grade equivalency must be used. For channelized service, report the number of channels subscribed to by the customer. For example, a fully configured DS-1 facility is to be counted as 24 voice-grade equivalent lines. For partially equipped DS-1 facilities, count only the number of channels actually subscribed to by the end user. For non-channelized facilities, filers are instructed to use a good-faith estimate of the number of voice grade equivalent lines used for voice communications.

Page 5(a) Column A: Exchange

Exchange refers to exchange names as provided in an incumbent local telephone company's tariff. Rate centers, wire centers, or central offices are not always the same as exchanges.

Page 5(a) Columns B, C, D, E: IVoIP Service

IVoIP Service refers to "Interconnected VoIP service" as defined in 47 CFR 9.3.

Page 5(a) Column B: Full Facility

Full Facility refers to arrangements where your company or an affiliate owns the switch and the local loop.

Page 5(a) Column C: Partial Facility

Partial Facility refers to arrangements where your company or an affiliate owns either the switch or the local loop.

Page 5(a) Column D: Other Resale

Other Resale refers to arrangements where your company leases facilities from an ILEC at a negotiated or arbitrated rate that is not simply a discount off the ILEC's tariffed rate. Examples include UNE-P arrangements, arrangements purchased via a commercial agreement.

Page 5(a) Column E: Pure Resale

Pure Resale refers to arrangements where your company leases facilities/services from the ILEC at a discount from the incumbent's tariffed rate.

CLEC Annual Report of PAC-WEST TELECOMM, INC.

for the year ending December 31, 2006

Exchange Access Lines Provided to BUSINESS Customers

[illegible]

**Instructions for completing the
Competitive Local Exchange Carrier (CLEC) Exchange Access Lines Report (Business)**

A. Instructions for Section A: Local Voice Service and IVoIP Service.

Use these columns to report exchange access lines used to provide local voice service, as defined by 392.245.5(3) RSMo, and interconnected VoIP service, as defined by 47 CFR 9.3, if the end user's rates for these services are set by the filer. Lines should include all analog and digital (whether circuit switched or packet switched) exchange lines and Key/PBX trunk facilities connecting end users to the Public Switched Telephone Network. Do not use these columns for any exchange access lines used for interconnected VoIP service provided to another carrier.

B. Instructions for Section B: Other.

Use these columns to report exchange access lines to connect Internet Service Providers to the PSTN. In addition, use these columns to report exchange access lines used to provide interconnected VoIP service to another carrier if the other carrier is not certificated to provide telecommunications service by the Missouri Public Service Commission. Do not report any lines used to provide interconnected VoIP service to another carrier if the other carrier possesses a certificate to provide telecommunications service from the Missouri Public Service Commission.

Page 5(b) Definition: Exchange Access Lines

Exchange Access Lines refers to analog or digital lines used in the provisioning of local voice service or interconnected VoIP service. For DS-1 or higher band-width facilities, whether circuit or packet switched, a voice grade equivalency must be used. For channelized service, report the number of channels subscribed to by the customer. For example, a fully configured DS-1 facility is to be counted as 24 voice-grade equivalent lines. For partially equipped DS-1 facilities, count only the number of channels actually subscribed to by the end user. For non-channelized facilities, filers are instructed to use a good-faith estimate of the number of voice grade equivalent lines used for voice communications.

Page 5(b) Column A: Exchange

Exchange refers to exchange names as provided in an incumbent local telephone company's tariff. Rate centers, wire centers, or central offices are not always the same as exchanges.

Page 5(b) Columns B, C, D, E: IVoIP Service

IVoIP Service refers to "Interconnected VoIP service" as defined in 47 CFR 9.3.

Page 5(b) Column B: Full Facility

Full Facility refers to arrangements where your company or an affiliate owns the switch and the local loop.

Page 5(b) Column C: Partial Facility

Partial Facility refers to arrangements where your company or an affiliate owns either the switch or the local loop.

Page 5(b) Column D: Other Resale

Other Resale refers to arrangements where your company leases facilities from an ILEC at a negotiated or arbitrated rate that is not simply a discount off the ILEC's tariffed rate. Examples include UNE-P arrangements, arrangements purchased via a commercial agreement.

Page 5(b) Column E: Pure Resale

Pure Resale refers to arrangements where your company leases facilities/services from the ILEC at a discount from the incumbent's tariffed rate.

Page 5(b) Column G: ISP

ISP refers to lines/trunks solely connecting Internet Service Providers to the Public Switched Telephone Network.

Submitting this Annual Report is an "option" through EFIS.

A registered official company representative is authorized to utilize this option, type in all necessary information below, including the Notary's information (pursuant to Sections 432.200 and 432.295). After submitting the Annual Report through EFIS, you will receive a BMAR (confirmation) number. Indicate that BMAR number on the original and retain for your records.

CLEC-IXC

Annual Report of PAC-WEST TELECOMM, INC.

for the year ending December 31, 2006

VERIFICATION

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State Of CALIFORNIA

County Of SAN JOAQUIN

ss:

JOHN SUMPTER
(Insert here the name of the affiant)

makes oath and says that

s/he is

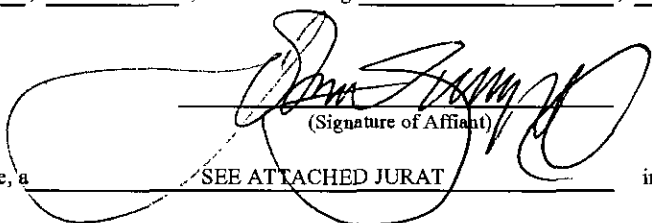
VICE PRESIDENT REGULATORY
(Insert here the official title of the affiant)

of

PAC-WEST TELECOMM, INC.
(Insert here the exact legal title or name of the respondent)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

JANUARY, 1ST, to and including DECEMBER, 31ST


(Signature of Affiant)

Subscribed and sworn to before me, a SEE ATTACHED JURAT in and for the

State and County above named, this _____ day of _____,

My Commission expires _____,

SEE ATTACHED JURAT

(Signature of officer authorized to administer oaths)

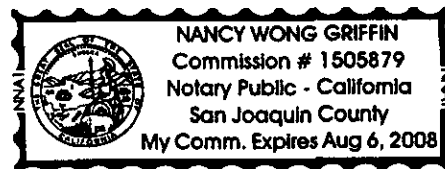
Missouri Revised Statutes § 392.210

Original in its entirety must be mailed (if not utilizing EFIS) to:
Manager of the Data Center
MoPSC, 200 Madison Street, Suite 100
Jefferson City, MO 65101 (P.O. Box 360, 65102-0360)

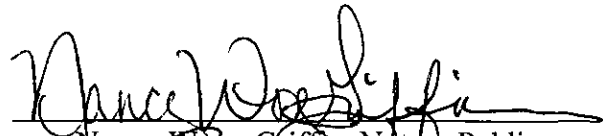
State of California)
) ss.
County of San Joaquin)

Subscribed and sworn to (or affirmed) before me, Nancy Wong Griffin,
Notary Public, on this 17th day of April, 2007 by John Sumpter,
personally known to me or proved to me on the basis of satisfactory evidence to be the person(s)
who appeared before me.

WITNESS my hand and official seal.



My Commission Expires: August 6, 2008


Nancy Wong Griffin, Notary Public

-----**OPTIONAL**-----

*Though the information below is not required by law, it may prove valuable to persons relying on the document
and could prevent fraudulent removal and reattachment of this form to another document.*

Further Description of Any Attached Document

Title or Type of Document: CLEC - Annual Report (year end 2006)

Document Date: April 17, 2007 Number of Pages: 14

Signer(s) Other Than Named Above: None

Right Thumbprint
of Signer #1

Right Thumbprint
of Signer #2

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

April 2, 2007
Date of Report (Date of earliest event reported)

Pac-West

PAC-WEST TELECOMM, INC.

(Exact name of registrant as specified in its charter)

California
(State or other jurisdiction of
incorporation)

000-27743
(Commission File Number)

68-0383568
(IRS Employer Identification No.)

**4210 Coronado Avenue
Stockton, California**
(Address of principal executive
offices)

95204
(Zip Code)

(209) 926-3300
(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-
-

Item 7.01 Regulation FD Disclosure.

As previously disclosed, on November 15, 2006, Pac-West Telecomm, Inc. (the "Company" or "Pac-West") completed a comprehensive restructuring of its financial obligations centered on an investment and refinancing provided by Columbia Ventures Corporation ("CVC"), a private investment company focused principally on the domestic and international telecommunications industry. Prior to consummating this financial restructuring, Pac-West, together with its financial advisor, restructuring advisor, and legal counsel, considered a variety of restructuring alternatives, including a Chapter 11 bankruptcy filing, and conducted an extensive search for financing sources before determining to proceed with the CVC investment and refinancing.

As part of this financial restructuring, an affiliate of CVC purchased from Comerica Bank ("Comerica") the Company's Senior Secured Credit Facility, which had an outstanding balance at such time of approximately \$8.8 million. In connection with this purchase, the facility was amended and restated to provide, among other things, an increase in the maximum loan commitment to \$24.0 million, consisting of a revolving credit facility of \$8.0 million and a \$16.0 million term loan in two tranches of approximately \$8.8 million and \$7.2 million, respectively. The first tranche of the term loan was drawn in its entirety to fund the purchase from Comerica on November 15, 2006. On March 30, 2007 the Company drew \$1,200,000 against the second tranche of the term loan. The revolving credit facility remained un-drawn as of March 30, 2007.

However, under the terms of our Senior Secured Credit Facility, the Company is required to comply with certain financial and other covenants. In this regard, the Company cannot provide any assurance that it will be able to comply with such covenants. In the event of a failure by the Company to comply with its covenants, which Pac-West believes might occur as early as the second quarter of this year, the Company may not be able to borrow under the Senior Secured Credit Facility, which is a critical source of its operating funds. An inability by the Company to borrow under the Senior Secured Credit Facility would materially and adversely impact the Company's ability to pursue its business plans and objectives. Even with access to the Senior Secured Credit Facility, the Company's available financial resources may not be adequate to satisfy its operating and capital requirements for the next 12 months if it is unable to reduce or eliminate continued losses.

As separately disclosed in a Form 12b-25 filed by the Company with the SEC on April 2, 2007, Pac-West is unable to meet the filing date for its annual report on Form 10-K for the year ended December 31, 2006. The Company requires additional time to complete the preparation of its financial statements which will be included in the Form 10-K. In particular, in the course of preparing financial statements for inclusion in the Form 10-K, the Company determined that certain of its long-lived assets may be impaired and it is in the process of obtaining a valuation to determine whether there is an impairment and the magnitude of any such impairment. The Company does not currently believe that it will be in a position to file its annual report on Form 10-K within the 15 days provided by Rule 12b-25(b)(2)(ii) of the Securities Exchange Act of 1934, as amended due to the time that will be required to obtain an independent appraisal on which to base the impairment analysis.

Forward Looking Statements

In this report, our use of the words "outlook," "expect," "anticipate," "estimate," "forecast," "project," "likely," "objective," "plan," "designed," "goal," "target," and similar expressions is intended to identify forward-looking statements. While these statements represent our current judgment on what the future may hold, and we believe these judgments are reasonable, actual results may differ materially due to numerous important risk factors, including risk factors described in our Annual Report on Form 10-K for the period ended December 31, 2005, as filed with the SEC on March 29, 2006, which may be revised or supplemented in subsequent reports filed by us with the SEC. Such risk factors include, but are not limited to risks associated with: our level of indebtedness; our inability to comply with the covenants contained in, or the possibility of triggering a default under, our borrowing arrangements, our inability to execute our business plans and objectives, regulatory and legal uncertainty with respect to intercarrier compensation payments received by us; the migration to broadband Internet access affecting dial-up Internet access; the loss of key executive officers that could negatively impact our business prospects; an increase in our network expenses; our principal competitors for local services and potential additional competitors, which may have advantages that may adversely affect our ability to compete with them.

* * * *

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

PAC-WEST TELECOMM, INC.
(Registrant)

Dated: April 2, 2007

By: /s/ Michael Sarina
Michael Sarina
Chief Financial Officer

[<< Previous Page](#) | [Next Page >](#)

OMB APPROVAL

OMB Number: 3235-0058

Expires: April 30, 2009

Estimated average
burden hours per
response ... 2.50

SEC FILE NUMBER

000-27743

CUSIP NUMBER

69371Y101

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 12b-25

NOTIFICATION OF LATE FILING

(Check one): ☒ Form 10-K ☐ Form 20-F ☐ Form 11-K ☐ Form 10-Q ☐ Form 10-D ☐ Form N-SAR ☐ Form N-CSR

For Period Ended: December 31, 2006

☐ Transition Report on Form 10-K☐ Transition Report on Form 20-F☐ Transition Report on Form 11-K☐ Transition Report on Form 10-Q☐ Transition Report on Form N-SAR

For the Transition Period Ended:

Read Instruction (on back page) Before Preparing Form. Please Print or Type.

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the Item(s) to which the notification relates: Not applicable

PART I — REGISTRANT INFORMATION

Pac-West Telecomm, Inc.

Full Name of Registrant

Former Name if Applicable

4210 Coronado Avenue

Address of Principal Executive Office (*Street and Number*)

Stockton, California 95204

City, State and Zip Code

PART II — RULES 12b-25(b) AND (c)

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

- ☐ (a) The reason described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense
- ☐ (b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q or subject distribution report on Form 10-D, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and
- ☒ (c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

PART III — NARRATIVE

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, 10-D, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

Pac-West Telecomm, Inc. ("the Company"), is unable to meet the filing date for its annual report on Form 10-K for the year ended December 31, 2006 without unreasonable effort or expense. The Company requires additional time to file its Form 10-K in order for the Company to complete the preparation of its financial statements which will be included in the Form 10-K. In particular, in the course of preparing financial statements for inclusion in the Form 10-K, the Company determined that certain of its long-lived assets may be impaired and it is in the process of obtaining a valuation to determine whether there is an impairment and the magnitude of any such impairment. The Company does not currently believe that it will be in a position to file its annual report on Form 10-K for the year ended December 31, 2006 within the time period specified by Rule 12b-25(b)(2)(ii) of the Securities Exchange Act of 1934, as amended, due to the time that will be required to obtain an independent appraisal on which to base the impairment analysis.

SEC 1344 (03-05) **Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.**

(Attach extra Sheets if Needed)

PART IV — OTHER INFORMATION

- (1) Name and telephone number of person to contact in regard to this notification

Michael Sarina

209

926-3340

(Name)

(Area Code)

(Telephone Number)

- (2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).

Yes ☒ No ☐

- (3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof?

Yes ☐ No ☒ (*)

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

(*) In the course of preparing financial statements for inclusion in the annual report on Form 10-K for the year ended December 31, 2006, the Company determined that certain of its long-lived assets may be impaired and it is in the process of obtaining a valuation to determine whether there is an impairment and the magnitude of any such impairment. At this time, the Company cannot reliably anticipate to what extent change would occur in the results of operations for the financial statements to be included in such Form 10-K.

Pac-West Telecomm, Inc.

(Name of Registrant as Specified in Charter)

has caused this notification to be signed on its behalf by the undersigned hereunto duly authorized.

Date April 2, 2007

By /s/ Michael Sarina

Name: Michael Sarina

Title: Chief Financial Officer

INSTRUCTION: The form may be signed by an executive officer of the registrant or by any other duly authorized representative. The name and title of the person signing the form shall be typed or printed beneath the signature. If the statement is signed on behalf of the registrant by an authorized representative (other than an executive officer), evidence of the representative's authority to sign on behalf of the registrant shall be filed with the form.

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).

-Wes

by Griffin

4210 C

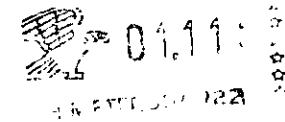
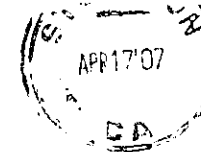
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