

Memorandum

To: PSC Data Center
CC: Annual Report File 2007
From: Erin Carle, auditing department.
Date: 6/11/2008
Re: **Pelzar Communications Corporation - CLEC and IXC 2007 Annual Report, BMAR-2008-1281 and BMAR-2008-1282.**

The Missouri Public Service Commission has received the 2007 Annual Report from **Pelzar Communications Corporation**.

The initial review of the 2007 Annual Report has been completed. There were no errors or omissions identified during this 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: Erin Carle, Regulatory Auditor I, Auditing Department