Memorandum

To: PSC Data Center

CC: Annual Report File 2004

From: Agyenim Boateng, Auditing Dept.

Date: 4/15/2005

Re: Casstel Long Distance – IXC (Telephone) 2004 Annual Report, BMAR-2005-0513

The Missouri Public Service Commission has received the 2004 Annual Report from Casstel Long Distance.

The initial review of the 2004 Annual Report has been completed. According to our records the response to item 2b on page 1, the effective certification date should be 12/23/98.

Please make the correction in subsequent annual report submissions.

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: Agyenim Boateng, Regulatory Auditor I, Auditing Department