

Memorandum

To: PSC Data Center
CC: Annual Report File 2004
From: Janis E. Fischer Auditing Dept.
Date: 9/2/2005
Re: **NOW Communications, Inc. 2004 Annual Report, BMAR-2005-0851 and BMAR-2005-0852**

The Missouri Public Service Commission has received the 2004 IXC and CLEC Annual Report from NOW Communications, Inc.

The initial review of the 2004 Annual Report has been completed. There were no deficiencies identified during the initial review.

No deficiencies 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: Janis E. Fischer, Regulatory Auditor IV, Auditing Department