Memorandum

To: PSC Data Center

CC: Annual Report File 2002

From: Janis E. Fischer, Auditing Dept.

Date: 2/10/2004

Re: Winstar Communications, LLC (CLEC and IXC)

FILED²

FEB 1 1 2004

Missouri Public Service Commission

Contacted:

Phone number:

Information requested: Received a call today from Winstar informing me that the tax return filed for 2002 was a Partnership 1065. This information was not provided in the annual reports filed by Winstar. This was the only deficiency noted.

Email address:

Tax return type: Partnership 1065

Taxpayer id number:

Staff contact: Janis E. Fischer