

Memorandum

To: PSC Data Center
CC: Annual Report File 2006
From: Jeremy Hagemeyer Auditing Dept.
Date: 3/27/2007
Re: **Universal Telecom, Inc. 2006 Annual Report, BMAR-2007-0437**

The Missouri Public Service Commission has received the 2006 Annual Report Universal Telecom, Inc.

The initial review of the 2006 Annual Report has been completed. There were no errors or omissions identified during the initial review of the rest of the report.

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: Jeremy Hagemeyer, Auditing Department