Memorandum

To: PSC Data Center

CC: Annual Report File 2006

From: Jeremy Hagemeyer Auditing Dept.

Date: 5/15/2007

Re: Globetel, Inc. 2006 Annual Report, BMAR-2007-1316

The Missouri Public Service Commission has received the 2006 revised Annual Report from **Globetel, Inc.**

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

No further 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