

Memorandum

To: PSC Data Center
CC: Annual Report File 2005
From: Ed Began - Auditing Dept.
Date: 4/7/2006
Re: **Image Access Inc d/b/a/ New Phone. 2005 Annual Report BMAR-2006-1533**

The Missouri Public Service Commission has received the 2005 Annual Report from **Image Access Inc d/b/a/ New Phone** .

The initial review of the 2005 Annual Report has been completed. There were no errors or omissions identified during the initial review.

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: Ed Began, Regulatory Auditor, Auditing Department