Memorandum

To: PSC Data Center

CC: Annual Report File 2005

Date: 5/3/2006

From: Ed Began - Auditing Dept.

Re: Maskina Communications f/k/a Transcom Communications Inc- IXC 2005 Annual Report

BMAR-2006-2180

The Missouri Public Service Commission has received the 2005 Annual Report from **Maskina** Communications f/k/a Transcom Communications Inc-IXC

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