Memorandum

To: PSC Data Center

CC: Annual Report File 2007

From: Erin Carle, auditing department.

Date: 4/9/2008

Re: Accutel of Texas, Inc.- CLEC 2007 Annual Report, BMAR-2008-0825.

The Missouri Public Service Commission has received the 2007 Annual Report from **Accutel of Texas**.

The initial review of the 2007 Annual Report has been completed. After a phone conversation with Sharon Litke, it was determined that public submission of the report was fine. There were no errors or omissions identified during this 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: Erin Carle, Regulatory Auditor I, Auditing Department