

# Memorandum

**To:** PSC Data Center  
**CC:** Annual Report File 2005  
**From:** Lisa Hanneken Auditing Dept.  
**Date:** 4/26/2006  
**Re:** **Cognigen Networks 2005 Annual Report, BMAR-2006-2119**

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The Missouri Public Service Commission has received the 2005 Annual Report from **Cognigen Networks**.

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:** Lisa Hanneken, Regulatory Auditor IV, Auditing Department