

Memorandum

To: PSC Data Center
CC: Annual Report File 2005
From: Lisa Hanneken Auditing Dept.
Date: 4/17/2006
Re: **Excel Telecommunications 2005 Annual Report, BMAR-2006-1903**

The Missouri Public Service Commission has received the 2005 Annual Report from **Excel Telecommunications Inc.**

The initial review of the 2005 Annual Report has been completed. The only error / omission identified during the initial review was that the company omitted their email address. After contacting the company they provided the following email address:

mhoffman@vartec.net

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