

Memorandum

To: PSC Data Center
CC: Annual Report File 2006
From: Lisa Hanneken Auditing Dept.
Date: 8/2/2007
Re: **The Sienna Group IXC 2006 Annual Report, BMAR-2007-1419**

The Missouri Public Service Commission has received a supplement/revision to **The Sienna Group** 2006 Annual Report.

This supplement was filed in response to Staff's deficiency notice. Staff has reviewed the company's supplement and has verified that it correctly addresses all deficiencies reported. Staff now deems the report to be complete. The original verification page was accepted as is.

No further response on behalf of the company is required.

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