

Memorandum

To: PSC Data Center
CC: Annual Report File 2004
From: Leasha Teel Auditing Dept.
Date: 4/25/2005
Re: **Winstar Communications, LLC 2004 Annual Report, BMAR-2005-0707**

The Missouri Public Service Commission has received the 2004 Annual Report from Winstar Communications, LLC.

The initial review of the 2004 Annual Report has been completed. There were no deficiencies identified during the initial review.

No deficiencies 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: Leasha Teel, Regulatory Auditor III, Auditing Department