Memorandum

To: PSC Data Center

CC: Annual Report File 2007

From: Lisa Ferguson Auditing Dept.

Date: 8/19/2008

Re: Dial-Around Telecom, Inc – IXC 2007 Annual Report, BMAR-2009-0051

The Missouri Public Service Commission has received a supplement/revision to the **Dial-Around Telecom**, **Inc.** 2007 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.

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 Ferguson, Regulatory Auditor I, Auditing Department