Memorandum

To: PSC Data Center

CC: Annual Report File 2007

From: Roberta Grissum, Utility Regulatory Auditor, MoPSC Auditing Department

Date: 4/17/2008

Re: Everest Midwest Licensee LLC-CLEC, 2007 Annual Report, BMAR-2008-1048

The Missouri Public Service Commission has received the 2007 Annual Report from **Everest Midwest Licensee LLC-CLEC**.

The initial review of the 2007 Annual Report has been completed. There were no errors or omissions identified during this 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: Roberta Grissum, Utility Regulatory Auditor