

Memorandum

To: PSC Data Center
CC: Annual Report File 2007
From: Roberta Grissum, Utility Regulatory Auditor, MoPSC Auditing Department
Date: 4/18/2008
Re: **Cordia Communications Corporation - IXC, 2007 Annual Report, BMAR-2008-1090**

The Missouri Public Service Commission has received the 2007 Annual Report from **Cordia Communications Corporation - IXC**.

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