

Memorandum

To: PSC Data Center

CC: Annual Report File 2005

From: Jeremy Hagemeyer Auditing Dept.

Date: 4/26/2006

Re: Andiamo Telecom, LLC. 2005 Annual Report, BMAR-2006-2116

The Missouri Public Service Commission has received the 2005 Annual Report from Andiamo Telecom, LLC.

The initial review of the 2005 Annual Report has been completed. There were no errors or omissions identified during the initial 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: Jeremy Hagemeyer, Regulatory Auditor, Auditing Department