State of Florida



Hublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

February 7, 2011

TO:

Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM:

Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance C

Analysis

RE:

Docket No.: 110000-OT

Company Name: PaeTec Communications, Inc.

Company Code: TX234 Audit Purpose: RAF Review Audit Control No: 10-179-4-3

00872-11

100813-11

Volume 2 and the audit report of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. Volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held January 10, 2010. An attached index lists all confidential material.

CJP/ip

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Office of General Counsel

Bureau of Auditing (Freeman, Vedula, Deamer)

00871 FEB-7 =

CONFIDENTIAL INDEX

		PAGES
REPORT	MEMO	2
1	MEMO ANNOTATED	2
12	TRIAL BALANCE	13
12-1	REVENUE BY STATE	1
25	AUDITED FINANCIALS	129
41	STAFF RECONCILIATION OF NUMBERS	2
41-1	JANUARY TO JUNE REVENUE BY TYPE	8
41-2	JULY TO DECEMBER REVENUE BY TYPE	8
45	RELAY	12