



BDO Seidman, LLP
Accountants and Consultants

One Market - Spear Tower Suite 1100
San Francisco California 94105-1011
Telephone: (415) 397-7900
Fax: (415) 397-2161

Independent Accountants' Report

To the Management of:
Pac-West Telecomm, Inc.

We have examined management's assertion about Pac-West Telecomm, Inc.'s (the "Company's") compliance with certain provisions of Report and Order FCC 03-235 (the "Rules") as of July 1, 2004, included in the accompanying Completing Carrier's Representation Concerning Compliance with the Rules. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. Specifically, tests were performed over call record tracking, payphone provider identification and aggregation of records. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, as clarified in the paragraph above, management's assertion that Pac-West Telecom, Inc. was in compliance with the requirements of the Report and Order FCC 03-235 related to the design of controls and business rules as of July 1, 2004 is fairly stated in all material respects.

This report is intended solely for the information and use of management of Pac-West Telecomm, Inc., the Federal Communications Commission, the facilities-based carriers, and the payphone service providers' compensated under the FCC Order and is not intended and should not be used by anyone for any other purpose.

BDO Seidman, LLP

San Francisco, California
September 23, 2004