

VIA ECFS

September 30, 2005

Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: Docket No. 96-128; Pac-West Telecomm, Inc.'s Payphone Systems Audit Report

Dear Ms. Dortch:

Pac-West Telecomm, Inc., through its undersigned counsel, hereby submits its Independent Accountants' Report by BDO Siedman, LLP, demonstrating that no material changes occurred. Should you have any questions concerning this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,



Kathy L. Cooper
Kathleen Greenan Ramsey
Danielle C. Burt



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, 2005, 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, 2005 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.

A handwritten signature in black ink that reads "BDO Seidman, LLP". The signature is written in a cursive, flowing style.

San Francisco, California
August 17, 2005