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October 13, 2006

VIA ELECTRONIC FILING

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

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

Dear Ms. Dortch:

Pac-West Telecomm, Inc. ("Pac-West"), through its undersigned counsel, hereby submits the Independent Accountant's Report of Macias Gini & O'Connell.

Please direct any questions regarding this filing to the undersigned.

Sincerely,



Kathleen Greenan Ramsey

Counsel for Pac-West Telecomm, Inc.



MACIAS GINI & O'CONNELL LLP
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Mr. Tom Munro, Audit Committee Chair
Mr. Michael Sarina, CFO
Pac-West Telecomm, Inc.
Stockton, California

Independent Accountant's Report

We have examined management's assertion about Pac-West Telecomm, Inc.'s (the Company) compliance with certain provisions of Report and Order FCC 03-235 (the Order) as of July 1, 2006, 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 conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included obtaining an understanding of the controls and business rules over the Company's compliance with the Order, 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.

Because of inherent limitations in any controls and business rules maintaining compliance with the Order, errors may occur and not be detected. Also, projections of any evaluation of the controls and business rules over the compliance with the Order to future periods are subject to the risk and the business rules and controls over the compliance with the Order may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedure may deteriorate.

In our opinion, as clarified in the paragraph above, management's assertion that the Company was in compliance with the requirements of the Order is fairly stated in all material respects.

This report is intended solely for the information and use of management of the Company, the Federal Communications Commission, the facilities-based carriers, and the payphone service providers' compensated under the Order and is not intended and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Certified Public Accountants
Sacramento, California

October 6, 2006

