

October 17, 2007

VIA ELECTRONIC FILING

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

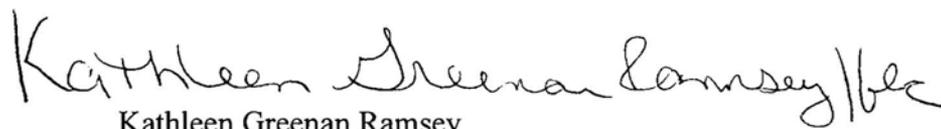
Re: Docket No. 96-128; Pac-West Telecomm, Inc. Audit Report

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.



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Pac-West Telecomm, Inc.
Stockton, California

Independent Accountant's Report

We have examined management's assertion, included in the accompanying Report of Management on Compliance With the Federal Communications Commission's Payphone Compensation Rules, that PacWest Telecomm, Inc. (the Company) complied with certain provisions of Report and Order FCC 03-235 (the Order) as of July 1, 2007. 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 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, management's assertion that the Company complied with the aforementioned requirements as of July 1, 2007 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.

Certified Public Accountants
Sacramento, California

October 5, 2007