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September 30, 2009

VIA HAND DELIVERY

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
c/o Natek, Inc., Inc.
236 Massachusetts Avenue, N.E.
Suite 110
Washington, DC 20002

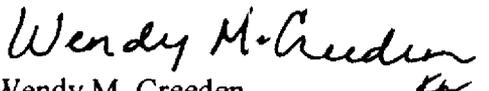
Re: Docket No. 96-128; Pac-West Telecomm, Inc. Audit Report

Dear Ms. Dortch:

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

Please direct any questions regarding this filing to the undersigned.

Sincerely,


Wendy M. Creeden
Sullivan & Worcester, LLP
1666 K Street, NW
Washington, DC 20006
(202) 370-3929

Counsel for Pac-West Telecomm, Inc.

FILED/ACCEPTED
SEP 30 2009
Federal Communications Commission
Office of the Secretary

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MACIAS GINI & O'CONNELL LLP
Certified Public Accountants & Management Consultants

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SAN DIEGO

Mr. Denis McCarthy, Chief Financial Officer
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 Communication Commission's Payphone Compensation Rules, that PacWest Telecomm, Inc. complied with certain provisions of Report and Order FCC 03-235 as of July 1, 2008 and 2009. 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. 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, 2008 and 2009 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

Macias Gini & O'Connell LLP
Certified Public Accountants
Walnut Creek, California

September 29, 2009