

State of Florida

110000-07



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: March 30, 2011

TO: Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM: Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis *CJP*

RE: Docket No.: Undocketed
 Company Name: US LEC of Florida d/b/a PAETEC
 Company Code: TJ057
 Audit Purpose: RAF Review
 Audit Control No: 10-179-4-7

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held March 29, 2011. An attached index lists all confidential material.

CJP/ip
 Attachments: Confidential Document Index
 Confidential Binder(s) Listed Above

cc: Office of General Counsel
 Bureau of Auditing (Freeman, Vedula, Deamer)

Clarence J. Prestwood

Received By

3/30/11

Date

DOCUMENT NO. DATE
0200811 3/30/11
FPSC - COMMISSION CLERK

US LEC of Florida
Confidenital Index
Test Year Ended 12/31/09
Kathy Welch
March 28, 2011

WORKPAPER SUBJECT	PAGES
12 Trial Balance 191	6
12-1 Ledger Detail 191	2
12-1/1 191 and 192 by Fla by account	2
12-1/1-1 All states 191 and 192 by account	3
12-1/2 All states 191 and 192 by state	1
41 Comparison of accounts to RAF	3
41-1 July to December backup	4
41-2 Jan. to June backup	4
41-3 Accts not included	3