State of Florida

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 27, 2008

TO: Marguerite H. Lockard, Commission Deputy Clerk II, Division of the Commission Clerk

FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance & Consumer Assistance

RE: **Undocketed; Company Name:** GTC Telecom Corp.
Audit Purpose: Review RAF 2006
Audit Control No: 07-192-4-5

Volume 2 of 2 of the audit work papers is forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. Volume 1 has been filed as unclassified in RCA files.

The audit exit conference was finalized March 24, 2008.
An attached index lists all confidential material.

Attachments: Confidential Document Index - 02335-08
                        Volume 2   - 02336-08

cc: Office of General Counsel
      Robert Freeman

_____   _____
Received By   Date   3/27/08

WP #	WP DESCRIPTION	# OF PAGES
1	Memo	2
1 annotated	Memo annotated	2
5-1	Response letters Request 1	1
5-4	Response letters Request 2, 3	4
10	Request 2, 3	2
12	GL 6/06	6
12-1	Income Statement - 6/06	2
12-2	Cons Income Statement	14
12-2/1	Revenue Summary -6/06	1
12-2/1-1	Revenue Summary - 1st Quarter	1
12-2/1-2	Revenue Summary - 2nd Quarter	1
12-2/1-3	Revenue Summary - 3rd Quarter	1
12-2/1-4	Revenue Summary - 4th Quarter	1
12-3	General Ledger Detail	8
12-3/1	Reconciliation and Recalculation	2
12-3/1-1	Recurring Charges	2
12-3/1-1/1	Recurring Charge Detail - 6/06	3
12-3/1-2	Response letter, Request 4	2
41	Revenue Summary	1
41-1	Monthly Traffic Report	1
41-1/1	1/06 Revenue Report	1
41-1/2	2/06 Revenue Report	1
41-1/3	3/06 Revenue Report	1
41-1/4	4/06 Revenue Report	1
41-1/5	5/06 Revenue Report	1
41-1/6	6/06 Revenue Report	1
41-1/7	7/06 Revenue Report	1
41-1/8	8/06 Revenue Report	1
41-1/9	9/06 Revenue Report	1
41-1/10	10/06 Revenue Report	1
41-1/11	11/06 Revenue Report	1
41-1/12	12/06 Revenue Report	1
44	Summary	1
44-1	3/06 - Traffic Report	14
44-2	4/06 - Traffic Report	6