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July 12, 2004

Secretary
Federal Communications Commission
Office of the Secretary
93000 East Hampton Drive
Capitol Heights, MD 20743

To Whom It May Concern:

In response to the Federal Communications Order in CC Docket No. 96-128, NuVox Communications is providing a copy of the Independent Accountants Report that provides an opinion on the state of the payphone compensation processes at NuVox Communications.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. McBride', written over a horizontal line.

Jeff McBride
Director of Revenue Assurance
NuVox Communications

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PADGETT, STRATEMANN & CO., L.L.P.

Certified Public Accountants and Business Advisors

Independent Accountants' Report

To the Board of Directors
NewSouth Communications, Inc.
Greenville, South Carolina

We have examined NewSouth Communications, Inc.'s compliance with Section 64.131(a)(1) of the Federal Communications Commission's Report and Order in CC Docket no. 96-128, adopted September 30, 2003 (the "Order"), including its policies and procedures required to be in place under the Order effective July 1, 2004. Management is responsible for NewSouth Communications, Inc.'s compliance with those requirements. Our responsibility is to express an opinion on NewSouth Communications, Inc.'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 NewSouth Communications, Inc.'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 NewSouth Communications, Inc.'s compliance with specified requirements.

In our opinion, NewSouth Communications, Inc. complied, in all material respects, with the aforementioned requirements for the period effective July 1, 2004.

Padgett, Stratemann & Co.

Certified Public Accountants
June 18, 2004