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January 14, 2005

VIA OVERNIGHT DELIVERY

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street
Washington, DC 20554

Re: Operator Service Company
Letter of Attestation from Auditor in Conformance to the Pay Telephone
Reclassification and Compensation Provisions of the Telecommunications
Act of 199; FCC 03-235; CC Docket No. 96-128

Dear Ms. Dortch:

Enclosed, on behalf of Operator Service Company, we hereby submit our Letter of Attestation with respect to the above-referenced matter.

If you have any questions, please contact the undersigned.

Sincerely,

Stephen Ross, J.D.
OSC Legal Dept.
steve.ross@osc.com

enc.: Letter of Attestation

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**Report of Independent Auditor
To the Management of Operator Service Company, Inc
Lubbock, Texas 79412**

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In the matter of)
)
Conformance to the Pay Telephone)
Reclassification & Compensation Provisions of)
The Telecommunications Act of 1996)
FCC 03-235)

December 2004

Letter of Attestation

We have examined management's assertion, that it believes that, as of December 31, 2004, OSC's controls over its review methods, procedures and systems deployed for compliance with FCC Dial-Around Compensation (DAC) requirements, are effective in providing reasonable assurance that FCC reporting requirements are properly followed, summarized and reported to Payphone Service Providers (PSP's). This assertion is included in the accompanying report by management titled, "Report of Management on Measurement and Reporting". OSC's management is responsible for maintaining effective controls over its measurement and reporting function. Our responsibility is to express an opinion on management's assertion based on our examination.

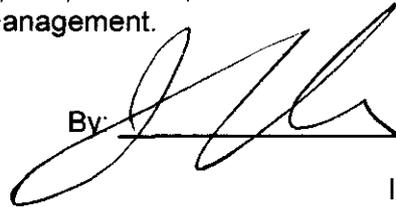
Our examination was conducted in general accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and GAO GAGAS, and, accordingly, included obtaining an understanding of the controls over review methods, procedures and systems deployed by management for compliance with FCC requirements, testing, and evaluating the design and operating effectiveness of those controls, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in controls, errors or fraud may occur and not be detected. Also, projections of any evaluation of controls over the measurement and reporting function to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assertion, that it believes that, as of December 31, 2004, OSC's controls over its measurement and reporting function as it relates to review methods, procedures and systems deployed by management for compliance with FCC requirements are

effective in providing reasonable assurance that FCC requirements are properly recorded, summarized and reported, is fairly stated, in all material respects, based on the criteria specified in management's report.

This report is intended for compliance purposes, and, as such, the information contained herein and its use is solely at the discretion of OSC's management.

By:  _____, Principal
I. Nicholas Phelan

December 31, 2004

Princeton Associates
Phoenix, Arizona, USA