

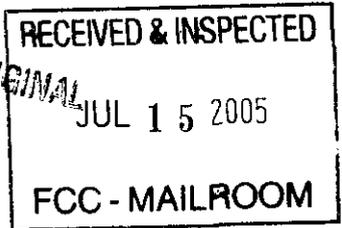


July 14, 2005  
*Via Overnight Delivery*

210 N. Park Ave.  
Winter Park, FL  
32789

Ms. Marlene H. Dortch, FCC Secretary  
Federal Communications Commission  
9300 East Hampton Drive  
Capitol Heights, MD 20743  
Attention: Office of the Secretary

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P.O. Drawer 200  
Winter Park, FL  
32790-0200

**RE: CC Docket No. 96-128; 2005 Letter of Attestation of Andiamo Telecom, LLC**

Dear Ms. Dortch:

Tel: 407-740 8575  
Fax: 407-740 0613  
tmi@tminc.com

Pursuant to 47 C.F.R. §64.1320(f), enclosed on behalf of Andiamo Telecom, LLC is the annual Letter of Attestation by an Independent Third-Party Auditor concerning Andiamo's ongoing compliance with the Commission's Payphone Compensation Rules.

In accordance with the Commission's rules, a copy of this Letter of Attestation is being sent to each Payphone Service Provider for which Andiamo completes calls and with each facilities-based long distance carrier from which it receives payphone calls.

Please acknowledge receipt of this filing by returning a date stamped copy of the enclosed cover letter duplicate in the return self-addresses, stamped envelope that is provided for this purpose.

Any questions regarding this filing may be addressed to the undersigned by calling (407) 740-3031 or via email at [stthomas@tminc.com](mailto:stthomas@tminc.com).

Sincerely,

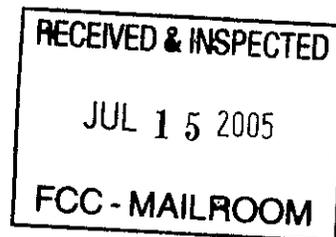
Sharon Thomas, Consultant to  
Andiamo Telecom, LLC

Enclosures

cc: R. Johnson, Andiamo  
file: Andiamo - FCC  
tms: FCCx0501

No. of pages 0  
List ABOVE

**Report of Independent Auditor  
To the Management of Andiamo Telecom, LLC  
Scottsdale, AZ 85259**



*In the matter of* )  
 )  
*Conformance to the Pay Telephone* ) June 2005  
*Reclassification & Compensation Provisions of* )  
*The Telecommunications Act of 1996* )  
*FCC 03-235* )

**Letter of Attestation**

We have examined management's assertion, that it believes that, as of June 30, 2005, Andiamo Telecom'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 – June 2005". Andiamo Telecom'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.

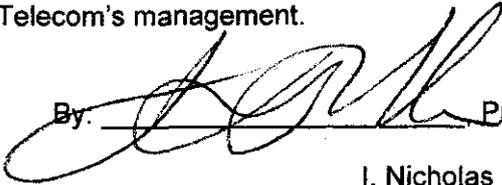
Our examination was conducted in general accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) and USG GAO GAGAS, and, accordingly, included obtaining an understanding of the controls over review methods, procedures and systems deployed by 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 June 30, 2005, Andiamo Telecom'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 Andiamo Telecom's management.

By:  Principal

I. Nicholas Phelan

June 30, 2005

Princeton Associates  
Phoenix, Arizona, USA