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August 23, 2005

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

RE: Implementation of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128

Dear Ms. Dortch:

Attached please find the Independent Auditors Report by Mayer Hoffman McCann P.C. which UCN is required to submit to the FCC per the requirements of 47 C.F.R. Section 64.1310, as discussed in the FCC Report and Order released on October 3, 2003 in the above docket.

Should you have any questions, please feel free to contact us via any of the media listed on this letterhead.

Thank you.

Sincerely,

Paul Jarman
CEO

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