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June 15, 2006

VIA OVERNIGHT EXPRESS AND ELECTRONICALLY FILED

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

RE: CC Docket No. 96-128 - In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 – System Audit Report and Associated Filings

Dear Secretary Dortch:

RNK, Inc., d/b/a RNK Telecom **(FRN: 0004343737, "RNK")** hereby files with your office and in the above-captioned docket an original and three copies of RNK's System Audit Report, consisting of Management's Assertions and the Independent Auditors concerning compliance with Parts 64.1300-1320 of the Commission's rules[1] governing its compensation obligations as a Completing Carrier of payphone-originated telecommunications traffic.

On April 3, 2006, RNK filed with the Commission its contact information for payphone compensation-related disputes and its Affidavit regarding accuracy and completeness of compensation for Payphone originated toll-free and dial-around calls.

This information is also being provided to Payphone Service Providers via RNK's compensation clearinghouse provider, Billing Concepts, Inc.

Also enclosed with this original, is a date-stamp-return copy of this cover letter. Please return this copy in the self-addressed postage-paid envelope enclosed for that purpose.

Should you have any questions concerning this filing do not hesitate to contact me at (781) 613-6148 or via email at matt@rnktel.com.

Sincerely,

Matthew T. Kinney
Sr. Regulatory Analyst

Enclosures
cc: Billing Concepts, Inc.
FCC's Contract Copier (via email)

No. of Copies rec'd 0+3
List ABCDE

[1] 47 C.F.R. § 64.1300 *et.seq.*

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Independent Accountant's Report

To the Board of Directors of RNK Telecom

We have examined Management's assertions, included in the accompanying System Audit Report, that RNK Holding Company and Subsidiary, d/b/a/ RNK Telecom (the Company) complied with the requirements of Section 64.1310(a)(1) of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 (the Act), [Docket No. 96-128] during the period ended December 31, 2005. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on Management's assertion about the Company'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 the Company'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 the Company's compliance with specified requirements.

In our opinion, management's assertion that the Company complied with the aforementioned requirements during the year ended December 31, 2005 is fairly stated in all material respects.

This report is intended solely for the information and use of the Company, the Secretary of the Federal Communications Commission (FCC), and payphone service providers (PSP) for which the Company completes payphone calls on its platform, and facilities-based long distance carriers from which the Company receives payphone calls as defined in the Act.

Fiondella, Milone & LaSaracina LLP

June 5, 2006
Glastonbury, Connecticut

300 WINDING BROOK DRIVE. GLASTONBURY, CT 06033 P: 860.657.3651 F: 860.657.3657 W: FMLCPAS.COM

RNK Telecom

System Audit Report

December 31, 2005

Fiondella, Milone & LaSaracina LLP
300 Winding Brook Drive
Glastonbury, CT 06033

We are providing Management's assertions in connection with your examination of RNK, Inc.'s (the Company) compliance with the requirements of section 64.1310(a) of the Federal Communications Commission's (hereinafter "Commission" or "FCC") rules, implementing certain provisions of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 (the Act), as issued in CC Docket No. 96-128, for the purpose of expressing an opinion on management's assertions as to whether the Company has complied with the requirements of the Act.

We confirm that as of the report date, to the best of our knowledge and belief, the Company is in compliance with the requirements in establishing a call tracking system pursuant to section 64.1310(a)(1) of the FCC's rules. Management's assertions on each of the requirements are disclosed below:

1.) Assess the Company's procedures and/or systems to ensure that they accurately track calls to completion:

Management's Assertion

It is the management's assertion that its procedures and systems correctly and accurately track all calls completed on its network.

The Company tracks and monitors all inbound toll free and calling card type calls, for which compensation could be due to a payphone provider, through the compilation of call detail records ("CDRs") from two data sources: a Siemens EWSD class 5 switch for inbound toll-free subscriber calls (direct to end user customer location), and a Siemens FFP calling card platform for inbound toll free calling card calls (call terminates at platform).

The CDRs collected contain the following key information:

1. *Call origination number;*
2. Call date and time data;
3. Call length;
4. Call termination number (toll-free);
5. CIC code of the transmitting carrier;
6. Compensable payphone call indicator

The Company collects data from these sources and combines them into a single file to be remitted to Billing Concepts, Inc. ("Clearinghouse" or "Billing Concepts") for third-party clearinghouse compensation to the payphone provider.

2.) Assess whether the Company has a person or persons responsible for tracking, compensating, and resolving disputes concerning payphone completed calls:

Management's Assertion

It is Management's assertion that it has persons responsible for tracking, compensating, and resolving disputes concerning payphone completed calls.

The Company has specific staff assigned to each of the tasks listed. The Company's CDR tracking and dispute resolution is handled by its IT Department, Finance, and/or Regulatory Affairs Department. The staff members assigned are responsible for the assurance of data integrity.

The Staff members of the Company's Finance, IT, and Regulatory Affairs Departments are the knowledgeable and capable individuals to properly handle the responsibilities required.

Payphone compensation responsibility is shared between the Company's Regulatory Affairs, IT, and Finance departments. Regulatory Affairs determines the legal obligations surrounding payphone compensation. IT compiles the raw data and submits it to the clearinghouse. The Finance department confirms that IT has adhered to the appropriate internal processes that have been developed by it (and Regulatory Affairs) to ensure compliance with FCC Rules (as described in these assertions), and that payment is made to the Clearinghouse in such a fashion that allows PSPs to be compensated in a timely fashion.

The Company's payphone compensation dispute resolution is directed by its Finance Department. The Company asserts that the individuals assigned within this department are the knowledgeable and capable individuals to properly handle the responsibilities required.

3.) Assess whether the Company has effective data monitoring procedures.

Management's Assertion

It is Management's assertion that the Company has effective data monitoring procedures. All data is systematically retrieved, and updated in predetermined regular intervals. Total minutes are reconciled at these regular intervals. Billing Concepts will ensure by its own internal processes that it invoices all compensable PSP calls provided to it by RNK. The Company's Finance department will review and confirm that the data provided to Billing Concepts has been properly invoiced by Billing Concepts.

4.) Assess whether the Company adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its ability to accurately calculate its payphone call tracking ability:

Management's Assertion

It is management's assertion that the Company adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its ability to accurately calculate its payphone call tracking ability.

The Company has sufficient controls and procedures to ensure that the system is stable and reliable regardless of any system modifications. The files and systems utilized for this process are the same core data systems utilized by the Company to derive all performance measurement items.

5.) Assess whether the Company has created a compensable payphone call file or system by matching call detail records against payphone identifiers:

Management's Assertion

It is Management's assertion that the Company has created a compensable payphone call file or system by matching call detail records against payphone identifiers.

The Company's payphone compensation system has been created to ensure that all CDR records are systematically matched against all payphone provider information it receives.

The Company's payphone compensation system will accurately and effectively identify and process all potential pay phone calls, provided the PSPs provide their identifying Calling Party Number (CPN) within the FCC prescribed file format.

6.) Assess whether the Company has procedures to incorporate call data into required *reports:*

Management's Assertion

It is Management's assertion that the Company has procedures to incorporate call data into the required reports.

The Company's payphone compensation system has been designed to support all required and contemplated reporting requirements set out within FCC Order No. 03-235. The Company's system is also scalable with regard to meeting future reporting requirements so long as they are based upon industry standard and readily available CDR information.

7.) Assess whether the Company has implemented procedures and controls to resolve payphone compensation disputes:

Management Assertion

It is Management's assertion that Billing Concepts will be the initial point of contact with the payphone providers to handle any payphone compensation disputes. Billing Concepts will contact the Company on a regular basis to make them aware of any and all disputes.

The Company will take a conservative approach to the dispute process. Disputes that cannot be handled by Billing Concepts or require escalation will be processed through the Company's Finance Department on a timely basis. This group will bring all disputes to the attention of specific managers within The Company's Regulatory Department if required.

The Company's specific business rules, processes and systems have been developed and are currently within the deployment phase. Any recorded disputes requiring the Company's direct involvement will then be channeled through the organization with a process to ensure timely and adequate resolution.

8.) Assess whether the independent auditor can test all critical controls and procedures to verify that errors are insubstantial.

Management's Assertion

It is Management's assertion that the independent third party auditor was able to test all critical internal controls and procedures to verify that errors are insubstantial. The auditor was unable to test the controls that RNK will be relying on at Billing Concepts, Inc., specifically related to Billing Concepts, Inc.'s ability to determine the identities of the payphone service providers to which the Company owes compensation.. However, management has obtained and provided to the independent auditor the BCI Report on "Controls Placed in Operation for the Dial Around Compensation Services Application,"

for the period January 1, 2005 to March 31, 2005 (Exhibit A attached), along with an independent audit opinion that their controls were suitably designed to provide reasonable assurance that the specified control objectives would be achieved if the described controls were complied with satisfactorily.

9.) Assess whether the Company has in place adequate and effective business rules for implementing and paying payphone compensation, including rules used to: (i) identify calls originated from payphones; (ii) identify compensable payphone calls; (iii) identify incomplete or otherwise noncompensable calls; and (iv)determine the identities of the payphone service providers to which the Company owes compensation.

Management's Assertion

It is Management's assertion that the Company has created a compensable payphone call file or system by matching call detail records against payphone identifiers.

The Company's payphone compensation system has been created to ensure that all CDR records are systematically matched against all payphone provider information for which it receives. Billing Concepts will determine the identities of the payphone service providers to which the Company owes compensation.

Sincerely,

John Skinner
Director of Financial Analysis
RNK, Inc.
333 Elm Street
Dedham, MA 02026