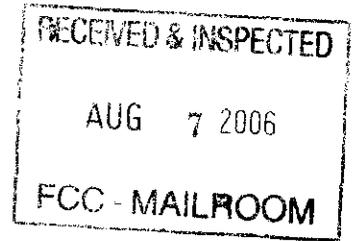




**Telecommunications, Inc.**  
*Corporate Offices*



July 31, 2006

Marlene H. Dortch  
Secretary  
Federal Communications Commission  
445 12<sup>th</sup> 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 our independent systems compliance report prepared by our independent auditors, GSAssociates, LLC which ILD Telecommunications, Inc. 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. Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink that reads 'Michael Cumpton'.

Michael Cumpton  
Controller

Enclosure

MAILED 0

**GSA** associates

an EHC Company

Business Partners & Certified Public Accountants

Telephone (678) 527-2155

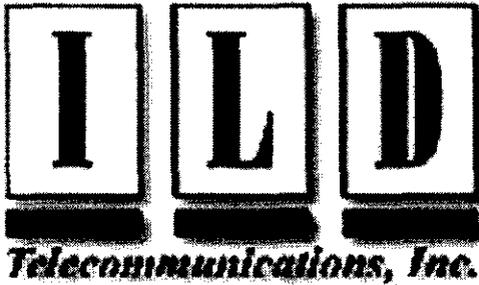
Fax (770) 889-5799

[www.gsassociatesinc.com](http://www.gsassociatesinc.com)

RECEIVED & INSPECTED

AUG 7 2006

FCC - MAILROOM



Independent Auditor's System Report  
For Payphone Compensation  
As required by FCC Order 03-235  
Docket No. 96-128

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1200 Old Alpharetta Road  
Alpharetta, GA 30005



Business Partners & CPA's

# Independent Auditor's Report

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AUG 7 2006  
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## System Audit Report

Board of Directors  
ILD Telecommunications, Inc.

We have examined ILD Telecommunications call tracking systems for payphone calls in compliance with FCC Order 03-235, Docket No 96-128, for the period Q4 2005. Management is responsible for ILD Telecommunications compliance with those requirements. Our responsibility is to express an opinion on ILD's compliance based on our examination.

Our examination included procedures to obtain reasonable assurance about whether the controls included in our audit were suitably designed to achieve the control objectives, namely that ILD's call tracking system accurately tracks payphone calls to completion and that ILD satisfactorily complied with and applied these controls and such controls will be placed in operation consistently in the future.

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 ILD'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 ILD Telecommunication's compliance with specified requirements.

In our opinion, ILD complied, in all material respects, with the aforementioned requirements for the period mentioned through December 31, 2005. ILD has sufficient controls in place to provide reasonable assurance to achieve the control objectives namely that ILD's call tracking system accurately tracks payphone calls to completion.

The description of policies and procedures concerning Payphone Compensation at ILD of December 31, 2005, as well as information concerning tests of the operating effectiveness and payments made includes the period of Q4 2005. Future projection of such information is subject to the inherent risk that, because of change, the description may no longer portray those procedures in existence. The potential effectiveness of specific controls at ILD is subject to inherent limitations and, accordingly, errors or fraud may occur and not be detected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that, (1) changes made to the system or controls, (2) changes in processing requirements, or (3) changes required because of the passage of time may alter the validity of such conclusions.



Business Partners & CPA's

This report is intended solely for the information and use of ILD Telecommunications, Inc. and is not intended to be and should not be used by anyone other than the specified party.

*GSA Associates, CPA's*

GSAssociates  
CPA's & Business Partners  
April 30, 2006