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Federal Communications Commission
Office of the Secretary

VIA HAND DELIVERY

July 2, 2007

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

**RE: CC Docket No. 96-128 In the Matter of the Pay Telephone Reclassification
Compensation Provisions of the Telecommunications Act of 1996
Advanced Tel, Inc. - System Audit Report**

John Staurulakis, Inc. (JSI) respectfully files the enclosed Audit System Report on behalf of Advanced Tel, Inc. ("Advanced Tel"). This filing is made in compliance with Section 64.1320 of the Commission's rules (47 C.F.R. § 64.1320) to provide a system audit by an independent third party auditor of the completing carrier payphone call tracking system.

Enclosed are the original and four (4) copies of this filing. Also enclosed is a copy of this transmittal letter marked "FILE STAMP COPY" for stamp and return as proof of filing.

Sincerely,

John Kuykendall
Director - Regulatory Affairs

on behalf of

Janet S. Britton
Corporate and Regulatory Counsel
Advanced Tel, Inc.

Enclosures

cc: Katherine Antoline, Advanced Tel, Inc.

No. of Copies rec'd 0 + 4
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INDEPENDENT ACCOUNTANTS' REPORT

Advanced Tel, Inc.
Gonzales, Louisiana

We have examined management's assertion, included in the accompanying Dial Around Compensation report, that Advanced Tel, Inc. d/b/a Eatelnet (EATEL) complied with 64.1310(a)(1) of the Code of Federal Regulations as of June 25, 2007. Management is responsible for Advanced Tel's compliance with 64.1310(a)(1) of the Code of Federal Regulations. Our responsibility is to express an opinion on management's assertion about Advanced Tel's continued 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 relating to Advanced Tel'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 Advanced Tel's compliance with specified requirements.

In our opinion, management's assertion that Advanced Tel, Inc. complies with the aforementioned requirements contained in 64.1310 of the Code of Federal Regulations as of June 25, 2007 is fairly stated, in all material respects.

This report is intended solely for the information and use of Advanced Tel, the Federal Communications Commission, the Payphone Service Providers for which Advanced Tel completes calls, and the facilities-based long distance carriers from which Advanced Tel receives payphone calls, and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite & Netterville

Baton Rouge, Louisiana
June 25, 2007



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Baton Rouge, Louisiana
June 25, 2007