

## Independent Accountant's Report

We have examined management's assertion, included in the accompanying "Report of Management on Compliance with the Federal Communications Commission's ("FCC") Third Payphone Order," that Global Crossing Telecommunications, Inc. ("Global Crossing" or the "Company") complied with the requirements set forth in Appendix C of the FCC's Report and Order 03-235<sup>1</sup> (the "Order") for the period July 1, 2006 through June 30, 2007. Management is responsible for Global Crossing's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about Global Crossing'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 Global Crossing complied with the aforementioned requirements for the period July 1, 2006 through June 30, 2007 is fairly stated, in all material respects.

This report is intended solely for the information and use of Global Crossing and all other parties specified in the Order and is not intended to be and should not be used by anyone other than these specified parties.

*Ernst + Young LLP*

July 27, 2007

<sup>1</sup> Refers to the Federal Communications Commission Report and Order CC Docket No. 96-128 *In the Matter of The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996* Report and Order, released October 3, 2003