



EXPERIENCE THAT COUNTS.

Independent Accountant's Report

To the Board of Directors of RNK Holding Company and Subsidiary d.b.a. RNK Communications

We have examined Management's assertions, included in the accompanying System Audit Report, that RNK Holding Company and Subsidiary, d/b/a/ RNK Communications (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 year ended December 31, 2006. 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, 2006 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

May 18, 2007
Glastonbury, Connecticut



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