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June 30, 2008

VIA ECFS

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

RE: CC Docket No. 96-128

Ms. Dortch:

Pursuant to Section 64.1320(f) of the Commission's Rules, 47 C.F.R. § 64.1320(f), please find attached the Payphone Call Tracking System Audit Report for DSL.net, Inc. Pursuant to Section 64.1320(e), the person responsible for handling DSL.net's payphone compensation and for resolving disputes with payphone service providers regarding compensation is:

Schula Hobbs
DSL.net, Inc.
Director – Regulatory Affairs
50 Barnes Park North, Suite 104
Wallingford, CT 06492
Phone: 203-284-6109
Email: shobbs@dsl.net

Respectfully submitted,

Paul B. Hudson
Counsel for DSL.net, Inc.

Enclosures

DSL.net, Inc.

EXAMINATION OF MANAGEMENT'S ASSERTIONS RELATING TO DSL.NET, INC.'S COMPLIANCE WITH THE REQUIREMENTS OF SECTION 64.1310(a)(1) OF THE PAY TELEPHONE RECLASSIFICATION AND COMPENSATION PROVISIONS OF THE TELECOMMUNICATIONS ACT OF 1996

TOGETHER WITH

INDEPENDENT ACCOUNTANTS' REPORT

CARLIN, CHARRON & ROSEN, LLP
Certified Public Accountants and Business Advisors

CCR
CARLIN, CHARRON & ROSEN, LLP
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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of
DSL.net, Inc.
Wallingford, Connecticut

We have examined management's assertions, included in the accompanying System Audit Report, that DSL.net, Inc. (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]. DSL.net, Inc.'s management is responsible for management's assertions relating to the Company's compliance with the requirements of the Act. Our responsibility is to express an opinion on management's assertions relating to the Company's compliance with the requirements of the Act 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 supporting management's assertions relating to the Company's compliance with the requirements of the Act 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 the requirements of the Act.

In our opinion, management's assertions referred to above are fairly stated, in all material respects, based on the requirements of the Act.

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 and is not intended to be and should not be used by anyone other than these specified parties.

Carlin, Charron & Rosen, LLP

Glastonbury, Connecticut
July 1, 2008

System Audit Report

July 1, 2008

Carlin, Charron & Rosen, LLP
124 Hebron Avenue, Floor 2
Glastonbury, CT 06033

We are providing management's assertions in connection with your examination of DSL.net, Inc.'s ("DSL") compliance 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], for the purpose of you expressing an opinion on management's assertions relating to the Company's compliance with the requirements of the Act based on your examination.

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

1.) Whether DSL's procedures and/or systems accurately track calls to completion:

Management's Assertion: DSL's procedures and systems correctly and accurately track all completed calls upon its network. All calls for which compensation could be due to a payphone provider are tracked through two systems, (a) Fairpoint and (b) DSL's own VoIP switch. Fairpoint is an external call tracking/billing company that passes to DSL all long distance, international and 800 calls, which are to be completed upon DSL's network.

DSL takes the call detail records provided by Fairpoint and reconciles them against its own VoIP switch data to ensure accuracy of reporting. All records from Fairpoint are loaded into DSL's call record detail database (here in after "CDR"). It is this database which serves as the data source for both DSL's billing system and for DSL's payphone compensation system.

2.) Whether DSL has a person or persons responsible for tracking, compensating, and resolving disputes concerning payphone completed calls:

Management's Assertion: DSL does have specific staff assigned to each of the tasks listed. DSL's CDR-tracking and dispute resolution is handled by its IT Department.

Payphone compensation rests solely with DSL's regulatory department. This department is charged with accurately calculating the payphone compensation and will perform periodic system reviews and reconciliations.

3.) Whether DSL has effective data monitoring procedures:

Management's Assertion: DSL does have effective data monitoring procedures. All data is systematically retrieved, reconciled and updated as required. If the systems are unable to complete any of these steps prior to successful insertion into the CDR, the system will terminate all future procedures until the errors and/or conflicts are resolved by DSL's IT Department. This ensures data integrity at all times.

DSL also has several compensating controls to ensure that no data has been missed nor incorrectly added. These procedures are also performed by DSL's IT Department.

4.) Whether DSL adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its payphone call tracking ability:

Management's Assertion: DSL 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 DSL to invoice and record VoIP revenues. Therefore, all precautions have been made to properly safe-guard this data and its systems.

5.) Whether DSL has created a compensable payphone call file or system by matching call detail records against payphone identifiers:

Management's Assertion: Yes, DSL's payphone compensation system has as one of its primary data sources its complete CDR file.

6.) Whether DSL has procedures to incorporate call data into required reports:

Management's Assertion: Yes, DSL's payphone compensation system has been designed to support all required and contemplated reporting requirements set out both within FCC Order No. 03-235 and APCC's letter to the company dated May 25, 2004.

7.) Whether DSL has implemented procedures and controls to resolve payphone compensation disputes:

Management's Assertion: Yes, DSL takes a conservative approach to the dispute process. DSL will timely handle all disputes through its Regulatory Affairs Department. This group will bring all disputes to the attention of specific managers within DSL's Finance and Legal Departments.

8.) Whether the independent third-party auditor can test all critical controls and procedures to verify that errors are insubstantial:

Management's Assertion: Yes, DSL has structured its Payphone Call Tracking System such that the independent third-party auditor will be able to test all critical controls and procedures to verify that errors are insubstantial.

9.) Whether DSL 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 Completing Carrier owes compensation:

Management's Assertion: (i) DSL's payphone compensation system effectively matches call detail records against payphone identifiers and will be able to match all calls originated from payphones; (ii) DSL's payphone compensation system maintains customer data records for at least the most recent 27 months. The system uses these records to systematically identify compensable payphone calls against the records submitted by the payphone providers. (iii) DSL is not able to provide incomplete call completion data for the following reasons: DSL relies upon FairPoint (See Assertion No.1) for the provision of all inbound 800 traffic; FairPoint does not provide incomplete call traffic information within the CDR sent to the DSL. Further, DSL's Cisco BTS softswitch does not track, record or maintain incomplete call completion data, of any type. However, management believes that this data is not currently necessary for compliance with the FCC order, which only requires compensation to PSPs for completed calls. Thus, it is not beneficial for DSL to store call data for which we cannot seek nor have to pay compensation. DSL records and maintains any and all calls, which are not compensable for any reason other than being incomplete; and (iv) DSL receives data from two aggregators of Payphone Service Provider records, APCC and TelcoSolutions as well as directly from one Independent Local Exchange Carrier (ILEC), EMBARQ. DSL relies upon this information to identify PSPs to whom we owe compensation. The aggregators provide PSP call data along with PSP identifying information for which compensation may be due. DSL's payphone compensation system will accurately identify and provide information in order to compensate for these calls. DSL's payphone compensation system is able to identify and compensate for any PSPs calls when provided the identifying automatic number identifications and payment information as prescribed within the FCC prescribed file format.