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August 31, 2010

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

Re: Pay Telephone Compensation – CC Docket No. 96-128
System Audit Report of Windstream Concord Telephone, Inc.

Dear Ms. Dortch:

In accordance with requirements in Section 64.1320, Windstream Concord Telephone, Inc. (“Windstream”) has undergone a system audit of its payphone tracking system by an independent third party auditor using methods approved by the American Institute of Certified Public Accountants, which finds that Windstream was compliant with the payphone compensation requirements up until it entered an alternative compensation arrangement pursuant to Section 64.1310(a). A copy of the system audit report is attached.

The name and contact information for the individual responsible for handling payphone compensation and disputes is as follows:

Rex Reeves
Windstream Communications, Inc.
4001 Rodney Parham Rd.
Little Rock, AR 72212
Tel.: (501) 748-6687
Rex.j.reeves@windstream.com

Please feel free to contact me if you require additional information.

Respectfully submitted,

/s/ Cesar Caballero

Cesar Caballero

Attachment



HART, CHANDLER & ASSOCIATES, PLLC

Independent Accountants' Report

To Board of Directors
Windstream Communications:

We have examined management's assertion, included in the accompanying letter, that Windstream Concord Telephone, Inc. (the Company) complied with the requirements of Federal Communications Commission (FCC) Docket No. 96-128 as of October 27, 2009. 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 as of October 27, 2009, is fairly stated in all material respects.

This report is intended solely for the information and use of the Company, the FCC, and applicable Payphone Service Providers and is not intended to be and should not be used by anyone other than these specified parties.

Hart, Chandler & Associates, PLLC

July 14, 2010