



DIXON HUGHES PLLC

Certified Public Accountants and Advisors

INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
Epana Networks, Inc.
New York, NY

We have examined the assertions of the management of Epana Networks, Inc. (the "Company"), included in the Appendix to this report, that the Company's payphone service provider compensation procedures comply with the Federal Communications Commission's Rule Section 64.1310 (47 C.F.R. 64.1320(d)) as of December 21, 2010. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertions 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 assertions that the Company complied with the aforementioned requirements as of December 21, 2010 are fairly stated, in all material respects, based on the Federal Communications Commission's Rule Section 64.1310 (47 C.F.R. 64.1320(d)).

This report is intended solely for the information and use of Epana Networks, Inc. and the Federal Communications Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Dixon Hughes PLLC

December 21, 2010

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Praxity
MEMBER
GLOBAL ALLIANCE OF
INDEPENDENT FIRMS

Epana uses a clearinghouse to process its payphone compensation:

Billing Concepts, Inc.
7411 John Smith Drive, Suite 200
San Antonio, TX 78229-4898
(210) 949-7000

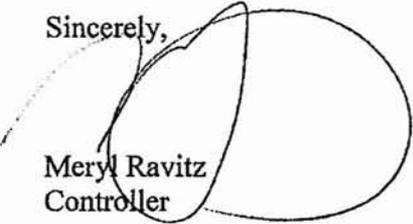
3. Epana has effective data monitoring procedures:
 - a. Epana maintains a data warehouse containing detailed call records. The data is maintained on the system for 12 months, after which the data is stored via tape and can be accessed if needed.
 - b. There is daily monitoring by the IT/IS department of the number and type of call records entering the payphone compensation system in order to ensure the accuracy of the records.
 - c. There is daily monitoring by the IT/IS department to ensure that we are retrieving, processing and storing all call records from the switches.
4. Epana adheres to established protocols to ensure that any software, personnel or other network changes do not adversely affect its payphone call tracking ability.
5. Epana has contracted with Billing Concepts, Inc. to create compensable payphone files by matching call detail records against payphone identifiers and Billing Concepts, Inc. creates such files:
 - a. Billing Concepts, Inc. receives from each PSP a request for compensation, which includes the ANI of its payphone(s), and matches this request against the data provided by Epana.
 - b. Billing Concepts, Inc. needs the following information from the PSP in order to submit Epana's compensation to them:
 - i. List of payphone numbers used by the PSP. Billing Concepts, Inc. will compare this list to the ANI list submitted by each Local Exchange Carrier;
 - ii. Current address and contact number of PSP; and
 - iii. Email address to which quarterly data should be sent.
6. Epana has contracted with Billing Concepts, Inc. to incorporate call data into required reports and Billing Concepts, Inc. has procedures to so incorporate the call data into required reports, and such reports are provided to Epana for review on a quarterly basis.

7. Epana has implemented procedures and controls needed to resolve disputes.
8. The independent third party auditor can test all critical controls and procedures to verify that errors are insubstantial.
9. Epana has adequate and effective business rules for implementing and paying payphone compensation including rules used to:
 - a. Identify calls originated from payphones;
 - b. Identify compensable payphone calls;
 - c. Identify incomplete or otherwise non-compensable payphone calls; and
 - d. Determine the identities of the PSPs to which the completing carrier owes compensation.

Epana has contracted with Billing Concepts, Inc. to identify the payphone service providers to which Epana owes compensation and relies on Billing Concepts, Inc. to have adequate and effective business rules to determine such identities. Epana has reviewed the Report on Controls Placed in Operation for the Dial Around Compensation Services Application for Billing Concepts, Inc. for compensation of the PSPs and the auditor's report,¹ and found Billing Concepts, Inc. to have adequate and effective business rules for determining the identities of the PSPs to which Epana owes compensation. Epana shall rely on Billing Concepts to determine the identities of the PSPs to which Epana owes compensation. Billing Concepts utilizes the current FCC compensation rate per call to calculate the reimbursement amount due.

Epana therefore certifies that we have established a call tracking system pursuant to Section 64.1310(a)(1) of the FCC's rules and are in compliance with Sections 64.1310 and 64.1320 of the FCC's rules.

Sincerely,



Meryl Ravitz
Controller

¹ BCI Type II SAS Report (Padgett, Stratemann & Co., L.L.P. – Auditor) for 4/1/08 – 3/31/09.