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FILED/ACCEPTED

JUN 30 2011

Federal Communications Commission
Office of the Secretary

VIA HAND DELIVERY

June 30, 2011

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

**RE: CC Docket No. 96-128 In the Matter of the Pay Telephone Reclassification
Compensation Provisions of the Telecommunications Act of 1996
Advanced Tel, LLC d/b/a Eatelnet - System Audit Report**

John Staurulakis, Inc. (JSI) respectfully files the enclosed Audit System Report on behalf of Advanced Tel, LLC d/b/a Eatelnet. This filing is made in compliance with Section 64.1320 of the Commission's rules (47 C.F.R. § 64.1320) to provide a system audit by an independent third party auditor of the completing carrier payphone call tracking system.

Enclosed are the original and one (1) copy of this filing. Also enclosed is a copy of this transmittal letter marked "FILE STAMP COPY" for stamp and return as proof of filing.

Sincerely,

John Kuykendall
Vice President

on behalf of

Janet S. Britton
Director of Legal and Regulatory Affairs
Advanced Tel, LLC d/b/a Eatelnet

Enclosures

cc: Tara Templet, Advanced Tel, LLC d/b/a Eatelnet

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INDEPENDENT ACCOUNTANTS' REPORT

Advanced Tel, LLC
Gonzales, Louisiana

We have examined management's assertion, included in the accompanying Dial Around Compensation report, that Advanced Tel, LLC d/b/a Eatelnet (EATEL) complied with 64.1310(a)(1) of the Code of Federal Regulations as of June 28, 2011. Management is responsible for EATEL's compliance with 64.1310(a)(1) of the Code of Federal Regulations. Our responsibility is to express an opinion on management's assertion about EATEL's continued 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 relating to EATEL'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 EATEL's compliance with specified requirements.

In our opinion, management's assertion that EATEL complies with the aforementioned requirements contained in 64.1310 of the Code of Federal Regulations as of June 28, 2011 is fairly stated, in all material respects.

This report is intended solely for the information and use of EATEL, the Federal Communications Commission, the Payphone Service Providers for which EATEL completes calls, and the facilities-based long distance carriers from which EATEL receives payphone calls, and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite + Netterville

Baton Rouge, Louisiana
June 28, 2011