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Independent Accountant's Report

We have examined management's assertions, included in the accompanying "*TelePacific Management Assertions on Compliance with FCC Requirements for Payphone Compensation Processes,*" that U.S. TelePacific Corp., a California corporation, on behalf of itself and its affiliates Mpower Communications Corp., a Nevada corporation, Arrival Communications, Inc., a Delaware corporation, and TelePacific Communications Co., formerly known as Tel West Network Services Corporation, a Washington corporation, all d/b/a TelePacific Communications, (referred to jointly and severally herein as "TelePacific") has complied with the payphone call tracking system audit criteria pursuant to sections 64.1310 (a), 64.1310 (c), 64.1310 (g), and 64.1320 of Appendix C - Final Rules of the FCC's Report and Order of October 3, 2003 (FCC 03-235/CC Docket No. 96-128) in the matter of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 which provides that each Completing Carrier engages an independent third-party to perform an audit of the call tracking system that supports the payphone compensation payments. The order requires each Completing Carrier to establish its own payphone call tracking system and to have a third party attest that the system accurately tracks payphone calls to completion.

TelePacific Management is responsible for compliance with those requirements. Our responsibility is to express an opinion on management's assertions about TelePacific's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about TelePacific'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 TelePacific's compliance with specified requirements.

In our opinion, management's assertions that TelePacific complied with the aforementioned requirements as of June 30, 2014 are fairly stated in all material respects.

, CPA

Engel Consulting Group
June 30, 2014

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