

inContact, Inc.

Independent Accountants' Report

June 25, 2009



COOK MARTIN POULSON, P.C.

Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors
inContact, Inc.

We have examined inContact, Inc.'s (inContact) assertion that the payphone call tracking system of inContact meets the Federal Communications Commission (FCC) requirements as outlined in Section 64.1310 (a) (1) of the Code of Federal Regulations. Management of inContact is responsible for the assertion. Our responsibility is to express an opinion on management's assertion based on our examination. Compliance with FCC regulations is the responsibility of inContact.

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 inContact's assertion 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 inContact's compliance with requirements specified by the FCC.

In our opinion, inContact's assertion referred to above is fairly stated, in all material respects, based on Federal Communications Commission requirements as outlined in Section 64.1310 (a) (1) of the Code of Federal Regulations.

Cook Martin Poulson, P.C.

June 25, 2009

inContact, Inc.

System Audit Report

June 25, 2009

Federal Communications Commission
Ms. Marlene H. Dortch, Secretary
445 12th Street, SW, Room TW-A325
Washington D.C. 20554

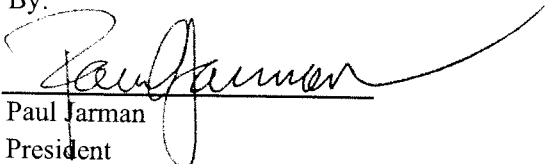
inContact, Inc. (inContact) represents that inContact complies with payphone call tracking requirements promulgated by the Federal Communications Commission in Section 64.1310(a)(1) of the Code of Federal Regulations.

Specifically, inContact represents that its payphone call tracking system consists of the following procedures:

- i. inContact identifies calls originating from payphones by filtering for Info Digits 07, 25, 29 or 70.
- ii. inContact identifies compensable payphone calls by determining if the call was completed, then looking for the above three Info Digits.
- iii. inContact identifies incomplete or otherwise noncompensable calls by noting an answer type of "No Answer".
- vi. inContact determines the identities of the payphone service providers to which they owe compensation by comparing the automatic number identifiers (ANI's) included in the requests for payment with their file of completed payphone calls made to toll-free numbers.
- v. inContact, as the Completing Carrier, does not use clearinghouses to process payphone calls to an individual payphone service provider (PSP).
- vi. In order for inContact to compensate the (PSP's) on a quarterly basis, the PSP's must provide a list of their ANI's, their company name and address in electronic format.

inContact, Inc.

By:


Paul Jarman
President

PAYPHONE COMPENSATION CONTACTS

All questions related to the handling of Payphone Compensation should be directed to:

inContact, Inc.

Attn: Michelle Mills

7730 S. Union Park Ave. Suite 500

Salt Lake City, UT 84047

Office - (801) 715-5274

Toll-Free - 1-888-909-9477

Fax - 1-888-320-3218

e-mail - michelle.mills@incontact.com

All questions related to the resolution of disputes involving Payphone Compensation should be directed to:

inContact, Inc.

Attn: Cristy De Avila

7730 S. Union Park Ave. Suite 500

Salt Lake City, UT 84047

Office - (801) 715-5112

Toll-Free - 1-888-520-8855

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