

SECURUS TECHNOLOGIES, INC.

Agreed-Upon Procedures Report of Independent Certified Accountants
For the Florida Department of
Corrections Contract

December 31, 2010

**SECURUS TECHNOLOGIES, INC.
FLORIDA DEPARTMENT OF CORRECTIONS CONTRACT
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**Independent Accountants' Report
On Applying Agreed-Upon Procedures**

To the Management of Securus Technologies, Inc.,
And the Finance and Accounting Director of the Florida
Department of Corrections:

We have performed the procedures enumerated in Exhibit I for the six months ended December 31, 2010, which were agreed to by the management of Securus Technologies, Inc. (Securus) and the Florida Department of Corrections (FDOC), solely to assist you in evaluating the Securus contract with the FDOC. Such contract requires that Securus maintain verification of inmate telephone system reliability for accurately and completely recording all calls made as defined by the contract. Securus's management is responsible for complying with the FDOC contract. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated in Exhibit I either for the purpose for which the report has been requested or for any other purpose.

A listing of the procedures performed, summary of the results of the procedures performed, and a listing of the calls placed are outlined in Exhibits I-III.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the procedures described in Exhibits I-III. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users listed above, and is not intended to be and should not be used by anyone other than these specified parties.

MONTGOMERY COSCIA GREILICH LLP

MONTGOMERY COSCIA GREILICH, LLP

Plano, Texas
February 7, 2011

MONTGOMERY COSCIA GREILICH LLP
Certified Public Accountants

Exhibit I
Agreed-Upon Procedures
For the Six Months Ended December 31, 2010

1. Reviewed the contract to obtain an understanding of the relevant requirements. Noted the call rates and surcharges are outlined specifically in the Securus Technologies Inc. contract with FDOC as follows:

Collect Calls:

Type of Call	"To Connect" Surcharge	Rate Per Minute
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.20	\$.04
Intra-lata	\$1.20	\$.04
Interstate	\$1.20	\$.04

Prepaid Calls:

Type of Call	"To Connect" Surcharge	Rate Per Minute
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.02	\$.04
Intra-lata	\$1.02	\$.04
Interstate	\$1.02	\$.04

Coin Operated Telephone Calls:

Type of Call	"To Connect" Surcharge	Rate Per Minute
Local Coin	\$.50	\$.00
Local Extended Area	\$.50	\$.00
Inter-lata	\$1.20	\$.04
Intra-lata	\$1.20	\$.04
Interstate	\$1.20	\$.04

Type of Call	"To Connect" Surcharge	Rate Per Five Minute Increment
1+ Inter-lata	\$1.20	\$.20
1+ Intra-lata	\$1.20	\$.20
1+ Interstate	\$1.20	\$.20

Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended December 31, 2010

1. Reviewed the contract to obtain an understanding of the relevant requirements. Noted the call rates and surcharges are outlined specifically in the Securus Technologies Inc. contract with FDOC (continued):

International Calls:

Surcharge and rates per minute for international calls, both collect and prepaid, shall not exceed the maximum rate allowed by the appropriate regulatory authority during the time the call is placed.

2. Obtained an understanding of Securus Technologies, Inc.'s policies and procedures with respect to accumulating and reporting calls, determining call duration, pricing calls in accordance with applicable regulations or tariffs, preparing invoices to customers and reporting activity to the Florida Department of Corrections (FDOC).
3. Selected 6 facilities where detailed testing was performed. The selection was coordinated through FDOC, and the test sites selected were not known to Securus Technologies. The facilities selected are as follows:

Martin Correctional Institution ("Martin CI")

1150 S.W. Allapattah Road
Indiantown, FL 34956

Okeechobee Correctional Institution ("Okeechobee CI")

3420 N.E. 168th Street
Okeechobee, FL 34972

Broward Correctional Institution ("Broward CI")

20421 Sheridan Street
Ft. Lauderdale, FL 33332

Hendry Correctional Institution ("Hendry CI")

12551 Wainwright Drive
Immokalee, FL 34142

Glades Correctional Institution ("Glades CI")

500 Orange Avenue Circle
Belle Glade, FL 33430

West Palm Beach Work Release Center ("West Palm Beach WRC")

20421 Sheridan Street.
Pembroke Pines, FL 33029

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Exhibit I
Agreed-Upon Procedures, Continued
For the Six Months Ended December 31, 2010

4. At each facility selected in accordance with step 3 above, to obtain reasonable assurance in the results of the agreed-upon procedures, a selection between 8 and 25 payphones were made at random from the various phones maintained for inmate use. A series of local, interstate, and inter-lata calls were then placed from each phone and logged as to the type of call, date, time and duration of the call. A total of 140 calls were placed from the selected payphones. See Exhibit II for a summary of calls placed at each facility, and Exhibit III for a detailed log of calls.
5. Recalculated the pricing of the test call based on relevant contracted rates.
6. Compared the information gathered in step 4 and 5 above to the data reported on the Securus Technologies billing worksheet to determine the information is in agreement.
7. Determined whether calls tested were completely and accurately recorded, in accordance with the definitions provided in the FDOC contract, on the call detail reports provided by Securus.

A test call was considered "Accurate" if the call record in the Securus call detail report contained the time, date, destination phone number, and the approximated number of minutes from the information collected in the call testing procedures. Similarly, a call was considered "Complete" if it was included in the call detail report provided by Securus, even if it was uncollectible.

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Exhibit II
Results of Agreed-Upon Procedures
For the Six Months Ended December 31, 2010

Based upon the procedures enumerated in Exhibit I noted a total of 140 test calls made from approximately 94 different phones. The results of the test calls made are as follows:

Location	Phones Selected	Test Calls	Complete Calls	Accurate Calls	Billing Differences
Martin CI	19	20	20	20	\$ -
Okeechobee CI	25	25	25	25	\$ -
Broward CI	9	25	25	25	\$ -
Hendry CI	8	25	25	25	\$ -
Glades CI	22	23	23	23	\$ -
West Palm Beach WRC	11	22	22	22	\$ -
Totals	94	140	140	140	\$ -

Martin Correctional Institution

The detail of the 20 test calls made from Martin CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Okeechobee Correctional Institution

The detail of the 25 test calls made from Okeechobee CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Broward Correctional Institution

The detail of the 25 test calls made from Broward CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Exhibit II
Results of Agreed-Upon Procedures, continued
For the Six Months Ended December 31, 2010

Hendry Correctional Institution

The detail of the 25 test calls made from the Hendry CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Glades Correctional Institution

The detail of the 23 test calls made from Glades CI was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

West Palm Beach Work Release Center

The detail of the 22 test calls made from West Palm Beach WRC was provided by Securus in a call log. Noted no differences between the test call details recorded and information provided in the call log. Additionally, noted no differences between the billing rates provided in the call log and the billing rate listed in the FDOC contract.

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2010)
Martin Correctional Institution

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0621	Call #3 972-277-0432	Call #4 386-496-6405	Call #5 850-893-6921
Type of Call	Interstate	Interstate	Interstate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	1:00 PM	1:05 AM	1:07 AM	1:13 PM	1:16 PM
Duration (Min)	5	2	1	1	2
Number Called	Call #6 239-772-3241	Call #7 972-277-0620	Call #8 972-277-0432	Call #9 386-496-6405	Call #10 321-773-7903
Type of Call	Intrastate	Interstate	Interstate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	1:22 PM	1:26 PM	1:35 PM	1:38 PM	1:49 PM
Duration (Min)	1	1	1	2	2
Number Called	Call #11 321-773-7903	Call #12 972-277-0620	Call #13 972-277-0439	Call #14 972-277-0621	Call #15 972-277-0432
Type of Call	Intrastate	Interstate	Interstate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	1:52 PM	1:55 AM	1:59 PM	2:08 PM	2:11 PM
Duration (Min)	1	2	2	2	1
Number Called	Call #16 386-496-6405	Call #17 321-773-7903	Call #18 239-772-3241	Call #19 972-277-0620	Call #20 972-277-0439
Type of Call	Intrastate	Intrastate	Intrastate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	2:26 PM	2:31 PM	2:34 PM	2:36 PM	2:39 PM
Duration (Min)	2	1	2	1	1

**Securus Technologies, Inc.
 Florida Department of Corrections Contract
 Listing of Calls (December 2010)
 Okeechobee Correctional Institution**

Exhibit III

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Number Called	Call #1 850-893-6921	Call #2 321-773-7903	Call #3 850-877-4243	Call #4 239-772-3241	Call #5 972-277-0620
Type of Call	Intrastate	Intrastate	Intrastate	Intrastate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	4:22 PM	4:24 PM	4:29 PM	4:33 PM	4:35 PM
Duration (Min)	2	1	2	1	5
Number Called	Call #6 972-277-0621	Call #7 972-277-0432	Call #8 972-277-0621	Call #9 850-893-6921	Call #10 321-773-7903
Type of Call	Interstate	Interstate	Interstate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	4:44 PM	4:45 PM	4:48 PM	4:49 PM	4:53 PM
Duration (Min)	2	2	3	2	5
Number Called	Call #11 972-277-0620	Call #12 972-277-0621	Call #13 972-277-0432	Call #14 321-773-7903	Call #15 972-277-0620
Type of Call	Interstate	Interstate	Interstate	Intrastate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	5:02 PM	5:10 PM	5:11 PM	5:17 PM	5:20 PM
Duration (Min)	3	2	2	3	3
Number Called	Call #16 972-277-0621	Call #17 972-277-0432	Call #18 850-893-6921	Call #19 321-773-7903	Call #20 972-277-0620
Type of Call	Interstate	Interstate	Intrastate	Intrastate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	5:28 PM	5:29 PM	5:33 PM	5:36 PM	5:41 PM
Duration (Min)	3	3	4	2	3
Number Called	Call #21 972-277-0621	Call #22 850-893-6921	Call #23 321-773-7903	Call #24 972-277-0432	Call #25 972-277-0620
Type of Call	Interstate	Intrastate	Intrastate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	5:43 PM	5:49 PM	5:50 PM	5:53 PM	5:54 AM
Duration (Min)	1	3	2	5	3

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2010)
Broward Correctional Institution

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0439	Call #3 972-277-0586	Call #4 972-277-0621	Call #5 972-277-0432
Type of Call	Interstate	Interstate	Interstate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	10:42 AM	10:48 AM	10:52 AM	10:54 AM	10:58 AM
Duration (Min)	5	2	2	4	4
Number Called	Call #6 386-496-6405	Call #7 321-773-7903	Call #8 850-877-4243	Call #9 239-772-3241	Call #10 850-893-6921
Type of Call	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	11:06 AM	11:14 AM	11:18 AM	11:24 AM	11:27 AM
Duration (Min)	4	3	5	1	4
Number Called	Call #11 972-277-0620	Call #12 972-277-0439	Call #13 972-277-0586	Call #14 972-277-0432	Call #15 972-277-0432
Type of Call	Interstate	Interstate	Interstate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	11:34 AM	11:38 AM	11:41 AM	11:48 AM	11:53 AM
Duration (Min)	3	2	4	3	6
Number Called	Call #16 386-496-6405	Call #17 850-893-6921	Call #18 321-773-7903	Call #19 850-877-4243	Call #20 239-772-3241
Type of Call	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	12:04 PM	12:07 PM	12:12 PM	12:16 PM	12:23 PM
Duration (Min)	2	3	3	6	4
Number Called	Call #21 386-496-6405	Call #22 850-893-6921	Call #23 321-773-7903	Call #24 850-877-4243	Call #25 239-772-3241
Type of Call	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	12:30 PM	12:34 PM	12:39 PM	12:45 PM	12:48 PM
Duration (Min)	2	3	4	2	4

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2010)
Hendry Correctional Institute

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0439	Call #3 972-277-0432	Call #4 972-277-0621	Call #5 972-277-0620
Type of Call	Interstate	Interstate	Interstate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	3:26 PM	3:29 PM	3:37 PM	3:41 PM	3:43 PM
Duration (Min)	3	2	3	1	3
Number Called	Call #6 850-893-6921	Call #7 321-773-7903	Call #8 321-773-7903	Call #9 850-877-4243	Call #10 239-772-3241
Type of Call	Intrastate	Intrastate	Intrastate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	3:54 PM	4:02 PM	4:04 PM	4:09 PM	4:12 PM
Duration (Min)	5	1	4	2	2
Number Called	Call #11 972-277-0439	Call #12 972-277-0621	Call #13 972-277-0432	Call #14 850-893-6921	Call #15 972-277-0620
Type of Call	Interstate	Interstate	Interstate	Intrastate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	4:22 PM	4:25 PM	4:34 PM	4:47 PM	4:50 PM
Duration (Min)	2	7	2	2	4
Number Called	Call #16 972-277-0439	Call #17 850-893-6921	Call #18 850-893-6921	Call #19 321-773-7903	Call #20 321-773-7903
Type of Call	Interstate	Intrastate	Intrastate	Intrastate	Intrastate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	4:51 PM	4:55 PM	4:58 PM	5:03 PM	5:04 PM
Duration (Min)	2	2	3	1	2
Number Called	Call #21 321-773-7903	Call #22 850-893-6921	Call #23 972-277-0620	Call #24 972-277-0621	Call #25 972-277-0432
Type of Call	Intrastate	Intrastate	Interstate	Interstate	Interstate
Date	13-Dec	13-Dec	13-Dec	13-Dec	13-Dec
Time	5:07 PM	5:09 PM	5:13 PM	5:17 PM	5:19 PM
Duration (Min)	1	2	3	1	3

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2010)
Glades Correctional Institution

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 972-277-0621	Call #3 386-496-6405	Call #4 850-893-6921	Call #5 321-773-7903
Type of Call	Interstate	Interstate	Intrastate	Intrastate	Intrastate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:13 PM	12:16 PM	12:21 PM	12:23 PM	12:27 PM
Duration (Min)	7	4	1	5	2
Number Called	Call #6 972-277-0620	Call #7 972-277-0432	Call #8 386-496-6405	Call #9 850-893-6921	Call #10 321-773-7903
Type of Call	Interstate	Interstate	Intrastate	Intrastate	Intrastate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:34 PM	12:36 PM	12:45 PM	12:46 PM	12:49 PM
Duration (Min)	4	3	3	2	2
Number Called	Call #11 972-277-0620	Call #12 972-277-0621	Call #13 386-496-6405	Call #14 850-893-6921	Call #15 321-773-7903
Type of Call	Interstate	Interstate	Intrastate	Intrastate	Intrastate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:54 PM	12:58 PM	1:14 PM	1:16 PM	1:23 PM
Duration (Min)	8	3	1	2	2
Number Called	Call #16 850-877-4243	Call #17 972-277-0620	Call #18 972-277-0439	Call #19 972-277-0621	Call #20 972-277-0432
Type of Call	Intrastate	Interstate	Interstate	Interstate	Interstate
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	4:34 PM	1:28 PM	1:29 PM	1:43 PM	1:45 PM
Duration (Min)	4	3	1	2	3
Number Called	Call #21 972-277-0432	Call #22 386-496-6405	Call #23 850-893-6921		
Type of Call	Interstate	Intrastate	Intrastate		
Date	14-Dec	14-Dec	14-Dec		
Time	1:48 PM	1:50 PM	1:53 PM		
Duration (Min)	3	2	4		

Securus Technologies, Inc.
Florida Department of Corrections Contract
Listing of Calls (December 2010)
West Palm Beach Work Release Center

Exhibit III

Number Called	Call #1 972-277-0620	Call #2 561-795-5630	Call #3 561-253-8403	Call #4 561-204-2349	Call #23 321-773-7903
Type of Call	Coin-InterState	Coin-Local	Coin-Local	Coin-Local	Coin-InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	12:50 PM	12:58 PM	1:00 PM	1:04 PM	2:33 PM
Duration (Min)	6	1	3	1	4
Number Called	Call #6 239-772-3241	Call #7 561-688-1944	Call #8 561-477-5367	Call #9 561-273-8259	Call #10 239-772-3241
Type of Call	Coin-InterLata	Coin-Local	Coin-Local	Coin-Local	Coin-InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	2:38 PM	1:30 PM	1:40 PM	1:45 PM	1:46 PM
Duration (Min)	1	10	1	1	1
Number Called	Call #11 561-963-3382	Call #12 561-536-0261	Call #13 561-847-7480	Call #14 561-752-1948	Call #15 561-694-0366
Type of Call	Coin-Local	Coin-Local	Coin-Local	Coin-Local	Coin-Local
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	1:50 PM	1:52 PM	1:56 PM	2:02 PM	2:03 PM
Duration (Min)	1	3	3	1	3
Number Called	Call #16 954-331-4501	Call #17 561-848-8958	Call #18 239-772-3241	Call #19 850-893-6921	Call #20 850-893-6921
Type of Call	Coin-IntraLata	Coin-Local	Coin-InterLata	Coin-InterLata	Coin-InterLata
Date	14-Dec	14-Dec	14-Dec	14-Dec	14-Dec
Time	2:09 PM	2:11 PM	2:14 PM	2:17 PM	2:26 PM
Duration (Min)	1	1	1	6	2
Number Called	Call #21 561-477-5367	Call #22 561-273-8259			
Type of Call	Coin-Local	Coin-Local			
Date	14-Dec	14-Dec			
Time	2:41 PM	2:32 PM			
Duration (Min)	1	1			