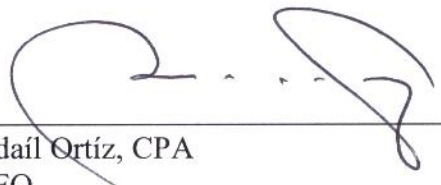




CERTIFICATION

I am the Chief Financial Officer of Puerto Rico Telephone Company, Inc. I hereby certify that I have overall responsibility for the preparation of all data supporting the Puerto Rico Telephone Company, Inc. F.C.C. No. 1 Annual Access Tariff Filing, and that I am authorized to execute this certification. Based upon the information provided to me by my employees who prepared the data submitted in support of the rates contained in the proposed filing, I hereby certify that the data have been examined and reviewed and are true, correct, and complete.

Date: May 20, 2008



Adail Ortiz, CPA
CFO
Puerto Rico Telephone Company, Inc.