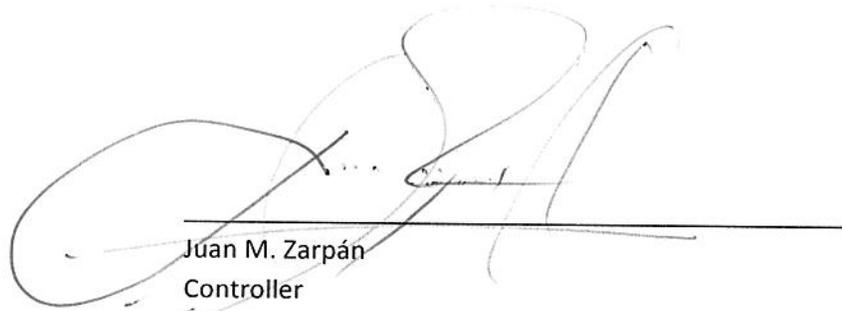




CERTIFICATION

I am the Controller for Puerto Rico Telephone Company, Inc. I hereby certify that I have overall responsibility for the preparation for all data supporting the Puerto Rico Telephone Company, Inc. Tariff F.C.C. No. 1, and that I am authorized to execute this certification. Based upon the information provided to me by those individuals under my supervision responsible for the preparation of, or for the supervision of the preparation of the data contained in the Tariff Review Plan, I certify that, to the best of my knowledge, those data have been reviewed and are true, correct and complete.

JMZ
Date: May 19, 2014



Juan M. Zarpán
Controller
Puerto Rico Telephone Company, Inc.