

**New Hampshire Public Utilities Commission
Telecommunications Division
Telecom Advisory Letters**

In reply refer to:
Responsible Officers:

**TAL_04
Released: February 4, 2004**

Re: ACCOUNTING AND REPORTING REQUIREMENTS
PART PUC 407.10 USOA TELECOMMUNICATIONS COMPANIES

I. INTRODUCTION:

The purpose of this letter is to release a 2003 revised NHPUC Annual Report.

II. BACKGROUND:

Pursuant to NH RSA 374:14 and PUC 407.10 every telephone company must file an Annual Report with the NHPUC, 8 Old Suncook Road, Concord, NH 03301, on or before March 31 of each year, in accordance with the requirements of NH RSA 374:13 Form of Accounts and Records.

On, February 14, 2003 Telecom Advisory Letter TAL_02 informed all NH Incumbent Local Exchange Carriers (ILEC) that the Commission had released the final version of the Annual Report Excel model and Annual Report Instructions. It was the Commission's goal with making the Annual Report available electronically *to improve and simplify the data compilations for the NHPUC Telecommunication Companies Annual Report*. The Commission is pleased to report that feedback received from the both companies and users of the Annual Report has been extremely positive.

For the 2003 Annual Report *NHPUC-AR2003.xls* model Staff has made a few changes to improve the report format and provide for additional data collection. Highlights of major changes include the following:

- Schedule A-9 Financial Reporting Disclosure(s) has been added to ensure that extraordinary, material, unusual or infrequently occurring items; significant principles or practices from those used in the prior year; and the acquisition or disposition of significant operation, assets or liabilities are made known (on an intrastate basis).
- Schedule B-10 Balance Sheet schedule number has been changed to Schedule FS-10.
- Schedule B-11 Income Statement schedule number has changed to Schedule FS-11.
- Schedule S-2 Outside Plant Statistics – Distribution/Feeder has been change to include reporting of poles and underground conduit.
- All cells that include formulas are now password protected to ensure the integrity of the Annual Report.

The 2003 Annual Report; Excel Model and Annual Report Instructions are available for downloading from the Commission web site <http://www.puc.state.nh.us/Telecom/ilecs>.

If you have any questions, please contact ChristiAne Mason, Assistant Director Telecommunications Division or Mary Hart, Utility Analyst at (603) 271-2431.