

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

In reply refer to:
Responsible Officers:

**TAL_05
Released: March 10, 2004**

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

I. INTRODUCTION:

The purpose of this letter is to release a revised Schedule I-36B as part of the 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 4, 2004 Telecom Advisory Letter TAL_04 informed all NH Incumbent Local Exchange Carriers (ILEC) that the Commission had released a 2003 revised version of the Annual Report Excel model and Annual Report Instructions. As part of revisions to the Annual Report Excel model certain cells that include calculations that are protected to ensure the report's integrity. Staff has been informed by an ILEC that due to cell protection change flexibility in populating Schedule I36-B Prepaid Taxes and Tax Accruals (account 1300, 4070 and 4080) has been compromised. Therefore, Schedule I-36B has been revised to assist in creating both a user friendly worksheet and also to provide more meaningful information.

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.