In reply refer to: Responsible Officers: TAL_12 Released: February 3, 2005

- Re: ACCOUNTING AND REPORTING REQUIREMENTS PART PUC 407.10 USOA TELECOMMUNICATIONS COMPANIES
- I. INTRODUCTION:

The purpose of this letter is to release a 2004 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, 21.Fruit Street, Suite 10, Concord, NH 03301-2429, on or before March 31 of each year, in accordance with the requirements of NH RSA 374:13 Form of Accounts and Records.

Changes for 2004: *NHPUC-AR2004.xls* now includes a new sheet called "Attachment A" that contains cells for company name and calendar year.

The 2004 Annual Report; Excel Model and Annual Report Instructions are available for downloading from the Commission web site <u>http://www.puc.state.nh.us/Telecom/ilecs.</u>

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