

STATE OF NEW HAMPSHIRE

Inter-Department Communication

DATE: June 5, 2013
AT (OFFICE): NHPUC

FROM: ^{ML} Michael Ladam, Assistant Director of Telecommunications

SUBJECT: DRM 12-036, New Hampshire Code of Administrative Rules PART Puc 400, Rules for Telephone Service

TO: Commissioners
Debra Howland, Executive Director

Staff held technical sessions with interested parties on April 18, 2013 and May 15, 2013 and participated in the Commission hearing of May 28, 2013 regarding these proposed rules. On each of these occasions, Staff had the opportunity to hear comments and concerns from both the telecommunications industry and other parties.

Based on these comments and concerns, Staff recommends that the Commission consider certain revisions to the initial proposal. Staff's recommended changes address concerns regarding a) the scope of Commission authority, including its authority with regard to the Telecommunications Act of 1934, as amended; b) the alignment of rules terminology with language in Senate Bill 48 of 2012; and c) a small number of other less broad clarifications and corrections. Staff's recommended changes do not yet include revisions to the reporting requirements for "ILECs Not Operating as ELECs": Staff agrees that some reduction to these requirements is warranted, and will work with affected carriers to propose changes in this area in the coming weeks.

Please find enclosed a red-lined version and a clean version of these recommended revisions. The red-lined version includes marginal comments describing the basis for each recommended change.

Finally, Staff would like to thank all the participants in this proceeding for their time, efforts, and feedback.

Readopt with amendments Puc 400, effective 5-10-05 (Document # 8348), so that Puc 400 reads as follows:

CHAPTER Puc 400 RULES FOR TELECOMMUNICATIONS

PART Puc 401 PURPOSE AND APPLICATION

Puc 401.01 Purpose. The purpose of this chapter is to prescribe rules and to establish standard procedures, general business rules, and guidelines for telecommunications providers in order to enable providers to comply with relevant statutes and commission orders.

Puc 401.02 Application. Parts 401 through ~~418-416~~ of this chapter shall apply to all ELECs and ILECs except to the extent preempted by the Telecommunications Act of 1996. Parts 420 through 425 of this chapter shall apply to all ILECs except to the extent preempted by the Telecommunications Act of 1996. In addition, the following commission rules shall apply to all ELECs and ILECs except to the extent preempted by the Telecommunications Act of 1996.

Comment [MCL1]: Typo noted in hearing

Puc 102, relative to definition of terms;

Comment [MCL2]: Typo correction

Puc 200, procedural rules;

Puc 800, underground utility damage protection program;

Puc 1300, utility pole attachments; and

Puc 1600, tariffs.

PART Puc 402 DEFINITIONS

Puc 402.01 "Accident notification roster" means the ordered list of commission staff members to be contacted about reportable or significant accidents which is available on the commission web site.

Puc 402.02 "Basic service" means telephone service providing all of the following capabilities:

- (a) Safe and reliable single-party, single-line voice service;
- (b) The ability to receive all non-collect calls, at telephone lines capable of receiving calls, without additional charge;
- (c) The ability to complete calls to any other telephone line, which is capable of receiving calls, in the state;
- (d) The opportunity to presubscribe to interLATA toll carriers;

- (e) The opportunity to presubscribe to intraLATA toll carriers;
- (f) Dialing parity;
- (g) Number portability;
- (h) Enhanced 911, pursuant to the requirements of the department of safety bureau of emergency communications or its successor agency;
- (i) Access to statewide directory assistance;
- (j) Telecommunications relay service (TRS);
- (k) A published directory listing, at the customer's election;
- (l) A caller identification blocking option, on a per-call basis;
- (m) A caller identification line blocking option that:
 - (1) Is available to all customers without a recurring charge;
 - (2) Is provided upon customer request without charge to customers who have elected non-published telephone numbers;
 - (3) Is available without a non-recurring charge to customers who certify that Caller ID threatens their health or safety; and
 - (4) Is available without a non-recurring charge when requested with installation of basic service;
- (n) A blocking option for pay-per-call calls, such as blocking all 900 or all 976 calls;
- (o) The ability to report service problems to the customer's basic service provider on a 24-hour basis, 7 days a week; and
- (p) Automatic Number Identification (ANI) to other carriers which accurately identifies the telephone number of the calling party.

Puc 402.03 "Change in ownership" means the complete acquisition of a carrier by another entity wherein the carrier retains its separate corporate identity, without change in the carrier's name, customer relationships, terms or conditions of service.

Puc 402.04 "Commission" means the New Hampshire Public Utilities Commission.

Puc 402.05 "Competitive Local Exchange Carrier" (CLEC) means a telecommunications carrier, and its successors and assigns, authorized by the commission after July 23, 1995 to provide telecommunications service for the public in a particular area within New Hampshire.

Puc 402.06 "Competitive Toll Provider" (CTP) means any carrier authorized to provide intraLATA toll service, except for an ILEC that provides toll service exclusively to its local service customers in New Hampshire.

Comment [MCL3]: Added only for use in 411.01 transition process.

Puc 402.~~06-07~~ "Contact information" means:

- (a) Name;
- (b) Title;
- (c) Complete postal mailing address;
- (d) Telephone number; and
- (e) Email address.

Puc 402.~~07-08~~ "Cyber attack" means a deliberate, unauthorized exploitation of computer systems, technology-dependent enterprises and networks.

Puc 402.~~08-09~~ "Dial tone" means an aural tone that indicates to the telephone end-user that the handset is able to place a call.

~~Puc 402.09 "Essential telephone service" means service providing all of the following capabilities:~~

- ~~(a) The ability to complete calls to any other telephone line, which is capable of receiving calls, in the state;~~
- ~~(b) Access to the universal emergency telephone number 911 pursuant to the requirements of the department of safety bureau of emergency communications or its successor agency;~~
- ~~(c) Access to statewide directory assistance;~~
- ~~(d) Access to telecommunications relay services pursuant to as defined in 402.19; and~~
- ~~(e) Automatic Number Identification (ANI) to other carriers which accurately identifies the telephone number of the calling party.~~

Comment [MCL4]: Eliminated in response to technical session and hearing comments challenging PUC authority to adopt such a standard.

Puc 402.10 "Excepted Local Exchange Carrier (ELEC)" means

- (a) An ILEC providing telephone service to 25,000 or more lines; or
- (b) An ILEC providing telephone service to fewer than 25,000 lines that elects to be excepted, upon filing with the Commission of a written notice advising of such election; or

~~(c) Any provider of telecommunications services that is not an ILEC, a corporation, company, association, joint stock association, partnership and person, their lessees, trustees or receivers appointed by any court owning, operating or managing any plant or equipment or any part of the same for the conveyance of telephone messages for the public, including competitive local exchange carriers, interexchange carriers, and payphone providers, with the following exceptions:~~

~~Municipal corporations and county corporations operating within their corporate limits;~~

~~Providers of Cellular Mobile Radio Service;~~

~~An ILEC providing telephone services to fewer than 25,000 lines, until it notifies the commission that it has elected to be classified as an Excepted Local Exchange Carrier.~~

Comment [MCL5]: Revised to make link to statute more explicit.

Puc 402.11 "Gross utility revenue" means revenue earned by the utility from New Hampshire customers for voice service. Gross utility revenue includes any payphone revenues. When a utility offers a combination of voice services and non-utility services such as Internet or video for a single price, gross utility revenue portion shall be calculated based on the prices at which the voice services are offered on a standalone basis. If the utility does not offer the voice services on a standalone basis, the calculation shall be based on the prices at which the largest ILEC in the state offers such services.

Puc 402.12 "Incumbent local exchange carrier" (ILEC) means a telecommunications carrier, and its successors and assigns, authorized under law or by the commission before July 23, 1995, to provide telephone exchange service. "ILEC" includes Rural exemption ILECs, non-exempt ILECs, ILEC-ELECs, and ILEC-NELECs as described below.

(a) "ILEC-Excepted Local Exchange Carrier" (ILEC-ELEC) means:

(1) An ILEC providing service to 25,000 or more access lines; or

(2) An ILEC that has notified the commission that it chooses to be considered an ILEC/ELEC.

(b) "ILEC-Not an Excepted Local Exchange Carrier" (ILEC-NELEC) means an ILEC which is not an ILEC/ELEC.

(c) "Non-exempt ILEC" means an ILEC that is not exempted from the obligations of 47 USC 251(c).

(d) "Rural exemption ILEC" means an ILEC exempted from the obligations of 47 USC 251(c).

Comment [MCL6]: Typo correction

Puc 402.13 "Internet Protocol" means the network communications protocol specification adopted as a standard by the Internet Engineering Task Force (IETF) in RFC 791, inclusive of protocol specifications that the IETF ~~has identifies-identified~~ as obsoleting or updating RFC 791.

Comment [MCL7]: Successor protocol defined separately based on comments at technical session and hearing.

Puc 402.14 "IP-enabled service" means any service, capability, functionality, or application provided using Internet Protocol, or any successor protocol, that enables an end-user to send or receive a communication in Internet Protocol format, regardless of technology. No service included in the definition of "Voice over Internet Protocol service" shall be considered an IP-enabled service.

Puc 402.15 "Reportable accident" means an accident occurring in New Hampshire in connection with the utility's property or facilities-or-service which:

Comment [MCL8]: This was in the rule that uses the definition, I moved the qualification here for clarity.

Comment [MCL9]: Based on industry concern with "services" regulation, we now propose that accidents involving services – even wholesale services – but not involving utility facilities or property do not need to be reported.

- (a) Involves telephone cable clearances;
- (b) Involves aircraft, trains or boats;
- (c) Results in closure of a state highway;
- (d) Is likely to be, or has been, reported on television; or
- (e) Involves consequences of a magnitude or severity comparable to those described in (a) through (d) above.

Puc 402.16 "Secretary of state certificate of authority" means the Certificate of Legal Existence, Certificate of Authority, or other certification issued by the New Hampshire secretary of state which authorizes an entity to transact business in the state.

Puc 402.17 "Significant accident" means a reportable accident in which:

- (a) A fatality has occurred;
- (b) Any person has received an injury which requires in-patient hospitalization, to the extent known by the utility;
- (c) Any person has received an injury which incapacitates that person from active work for a total of six days or more during the 10 days immediately following the accident, to the extent known by the utility;
- (d) Property damage over \$25,000 has occurred, to the extent known by the utility;
- (e) An electrical contact has occurred; or
- (f) Damage to the utility's facilities interrupts service to all of the utility's customers in an entire telephone exchange or municipality for a period of 15 minutes or longer.

Puc 402.18 "Significant service-outagefacilities disruption" means an outage of any portion of essential telephone service as defined in 402.09 the inability of the facilities of a VSP to reliably carry telephone messages in New Hampshire that affects:

Comment [MCL10]: Revised to focus on facilities rather than services, per technical session comments.

- (a) An entire exchange;
- (b) All customers in a similar manner, such as interconnection failures;
- (c) 250 or more access lines and lasts more than 30 minutes;
- (d) 5000 or more access lines; or
- (e) The majority of customers in a municipality.

Puc 402.19 "Successor protocol" means any Internet protocol specification determined by the commission in a future rulemaking to update or replace the Internet Protocol itself.

Comment [MCL11]: Definition added based on technical session comments.

Puc 402.20 "Telecommunications relay service" (TRS) means a service that enables telephone communication between hearing people and people who are deaf, hard of hearing or speech impaired.

Puc 402.20-21 "Transfer of customer base" means the merger, acquisition, transfer, lease or other change in ownership of the customer base, franchise, works or system, or any part of such customer base, franchise, works or system, of a carrier, which involves a change in the carrier's name, customer relationships, or terms and conditions of service.

Puc 402.21-22 "Utility filing information" means:

- (a) The utility's legal name;
- (b) The utility's VSP identification number, if one has been provided by the commission;
- (c) Each trade name the utility uses with its customers;
- (d) The utility's complete mailing address;
- (e) The utility's telephone number;
- (f) The utility's email address;
- (g) The utility's web site address;
- (h) The utility's federal employer identification number (FEIN);
- (i) The printed name and title of the authorized representative signing the form;
- (j) The current date; and

(k) Certification by signature that the information on the form is true and correct to the best of the authorized representative's knowledge and belief, subject to the penalty for making unsworn false statements under RSA 641:3.

Puc 402.22-23 "Voice over Internet Protocol service" means a service that:

(a) Enables real-time, two-way voice communications that originate from or terminate in the user's location in Internet Protocol or any successor protocol;

(b) Requires a broadband connection from the user's location; and

(c) Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

Puc 402.23-24 "Voice service" means the conveyance of telephone messages for the public, regardless of technology used.

Puc 402.24-25 "Voice Service Provider" (VSP) means any ELEC or any ILEC owning, operating or managing any plant or equipment or any part of the same for the conveyance of telephone messages for the public, with the following exceptions:

(a) Municipal corporations and county corporations operating within their corporate limits;

(b) Providers of Cellular Mobile Radio Service

Comment [MCL12]: Clarifying that a company may be an ELEC as defined in RSA 362.7 but not a New Hampshire utility under RSA 362.2.

PART Puc 410 VOICE SERVICE PROVIDERS (VSPs)

PART Puc 411 VSP REGULATORY REQUIREMENTS

Puc 411.01 Registration of VSPs Previously Authorized as CLECs or ILECs.

(a) Each entity registered with the commission on the effective date of this rule to provide local exchange voice service, intraLATA toll service, and/or payphone service shall be registered as a Voice Service Provider authorized to provide the same category(ies) of voice service in the same area for which it was authorized by its previous registration. Each such VSP shall be provided with a VSP identification number, at which time its VSP authorization shall commence and its previous registration(s) shall expire. Each entity registered on the effective date of this rule as a Competitive Local Exchange Carrier as defined in Puc 402.05 whose registered services include voice service as defined in Puc 402.23 shall be registered as a Voice Service Provider authorized to provide voice service in the same area for which it was authorized by the CLEC registration. Each such CLEC shall be provided with a VSP identification number, at which time its VSP authorization shall commence and its CLEC authorization shall expire.

Comment [MCL13]: This refers to existing CLEC, CTP, and PSP certifications. Each of these previously separate categories of provider is now treated as a VSP.

(b) Each entity registered on the effective date of this rule as a Competitive Local Exchange Carrier as defined in Puc 402.05 whose registered services do not include voice service as defined in

Puc 402.23 shall be notified that VSP registration is not required for the provision of its services, and its CLEC authorization shall expire.

- (c) ~~(e)~~ Each entity operating on the effective date of this rule as an Incumbent Local Exchange Carrier as defined in Puc 402.12 shall be registered as a Voice Service Provider authorized to provide voice service as defined in 402.23 in its ILEC franchise area, and shall be provided with a VSP identification number, at which time its VSP authorization shall commence. Its status as an ILEC shall be unaffected by this registration.

Puc 411.02 Authorization Required to Provide Non-IP Voice Service.

(a) No person or entity shall provide voice services as defined by Puc 402.23 other than VoIP or IP-enabled services in any area of New Hampshire unless and until that person is registered as a VSP authorized to provide that category of service in that area.

(b) To apply for authorization to provide voice service other than VoIP or IP-enabled services a person or entity shall file a completed Form VSP-8 Application for Registration to Provide Non-IP Voice Service as defined in Puc 416.09.

(c) Rural exemption ILEC territory. If the applicant seeks to provide service in the territory of a rural exemption ILEC as defined in Puc 402.12, such ILEC shall be provided an opportunity to propose to the commission that the VSP be required by the commission to meet the requirements of 47 USC 253(f) regarding eligible telecommunications carrier qualifications. The commission shall determine whether to impose such a requirement through an adjudicative proceeding.

(d) Denial of Registration

(1) The commission shall deny an application for registration if, and only if, it determines that the applicant or its general partners, corporate officers, director of the company, limited liability company managers or officers:

- a. Have committed an act that would constitute good cause to find a violation under these rules;
- b. Have, within the 10 years immediately prior to registration, had any civil, criminal or regulatory sanctions or penalties imposed against them pursuant to any state or federal consumer protection law or regulation;
- c. Knowingly made a material false statement of fact in the application; or
- d. Demonstrated on its application such flagrant or repeated violations of the requirements to operate as a utility or a competitive carrier in other state(s) that the commission determines that it is not in the public good to allow registration.

(2) In the event that the commission denies an application for registration, the applicant may, within 30 days, file a request for reconsideration.

(e) Unless the commission denies an application for VSP registration pursuant to (d) above, the commission shall issue a VSP identification number authorizing the applicant to provide voice service in the specified territory. Such authorization may include requirements imposed pursuant to (c) above.

Puc 411.03 Providing VoIP and IP-Enabled Services.

(a) A VSP shall be permitted to offer any Voice over Internet Protocol service as defined in Puc 402.22-23 at any location within the state without commission authorization.

(b) A VSP shall be permitted to offer any IP-enabled service as defined in Puc 402.14 at any location within the state without commission authorization.

(c) A VSP not previously registered pursuant to Puc 411.01 or 411.02 which provides VoIP and/or IP-enabled services shall notify the commission not later than 60 days after the later of:

(1) First offering any voice service as defined in Puc 402.23-24 in New Hampshire; or

(2) The effective date of this rule.

(1) Such notification shall include Form VSP-1 Contact and Trade Name Information, as defined in Puc 416.02.

(2) The commission shall assign a VSP identification number in response to such notification and notify the VSP of the identification number.

Puc 411.04 Assessment. A VSP shall be assessed pursuant to RSA 363-A:2, and shall remit such assessment to the commission, pursuant to RSA 363-A:4.

Puc 411.05 Tariff for Wholesale Services. A VSP that offers telecommunications services, including but not limited to access service, to other telecommunications carriers shall maintain a complete tariff of such services with the commission, pursuant to Puc 1600.

Puc 411.06 Web Site. A VSP shall maintain a web site listing the rates, fares, charges, prices, terms, and conditions of all voice services offered to end users, and shall ensure that the web site is accessible to the public.

Puc 411.07 Accident Notifications

(a) A VSP shall notify the commission of reportable accidents as defined in 402.15, ~~within the state of New Hampshire in connection with its facilities, property or service.~~

Comment [MCL14]: Redundant to 402.15 definition.

(b) In the event of a significant accident pursuant to Puc 402.17 definitions, the VSP shall notify the commission by telephone as follows:

- (1) During regular commission hours, the VSP shall contact the first representative listed for telephone accident notifications on the accident notification roster as defined in Puc 402.01, at the commission telephone number provided, and, if that representative is unavailable, the VSP shall work sequentially through the accident notification roster until it speaks directly with one of the commission representatives listed therein.
- (2) Outside of regular commission hours, the VSP shall:
 - a. Call the commission general telephone listing, provided in the accident notification roster, and leave a voice mail message:
 1. Identifying the VSP and the name and return telephone number of the individual attempting to report; and
 2. Stating that an accident requiring notification has occurred and will be reported when the commission next opens; and
 - b. Attempt to contact a commission representative listed on the accident notification roster at the after-hours telephone number provided, starting with the representative listed for telephone accident notifications, and working sequentially through the list until the VSP speaks directly with one of the commission representatives listed therein.
- (3) The VSP shall provide the commission with the following information:
 - a. The name of the VSP;
 - b. The name of the person making the report and the telephone number at which they can be reached;
 - c. A brief description of the accident or event and location;
 - d. The time at which:
 1. The accident or event occurred;
 2. The VSP was first notified of the accident or event; and
 - e. A description of any fatalities, personal injuries, and damages; and
 - f. Any other information relevant to the cause of the accident and the extent of the damages.
- (4) Notification of a significant accident shall not be deemed complete until a VSP's representative:

- a. Speaks to a commission representative listed on the accident notification roster; and
- b. Communicates to the commission representative the information required by (3) above.

(c) For all other reportable accidents, pursuant to Puc 402.15, a VSP shall notify the commission by telephone during regular business hours as outlined in (b)(1) above:

- (1) On the day of the accident or event, if possible; or
- (2) On the next business day.

(d) In addition to notifying the commission, a VSP shall file Form VSP-3 Utility Accident Report as defined in Puc 416.04, for each reportable accident within 10 business days of the accident.

(e) If the VSP is unable to speak to a commission representative outside of regular commission hours, the VSP shall, as soon as possible on the next business day, contact the commission as outlined in (b)(2)a. above.

Puc 411.08 Payphone Service

(a) Any payphone maintained by a VSP shall provide, without charge to the customer:

- (1) A dial tone signal;
- (2) 911 emergency access; and
- (3) Access to TRS as defined in Puc 402.1920.

(b) Commission inspections. A VSP shall allow and assist the commission when it shall, from time to time, inspect the payphones it maintains and the manner in which each such VSP has conformed to statutes, rules, and orders.

Puc 411.09 TRS Charges

(a) A VSP shall remit the required TRS charges per customer ordered by the commission, on or before the 20th day of each month, to the TRS trustee account designated by the commission.

(b) A VSP shall provide the New Hampshire relay provider with all information necessary to ensure local calls placed through the TRS are not billed as toll calls and that toll calls placed through the TRS are not treated as local calls.

Puc 411.10 E911 Surcharge

(a) A VSP shall collect the E911 surcharge required by RSA 106-H:9 in the amount ordered by the commission.

(b) A VSP shall remit monthly the amount collected pursuant to (a) above to:

Department of Safety Bureau of Emergency Communications
33 Hazen Drive
Concord, New Hampshire, 03305.

Puc 411.11 General Preservation and Availability of Records.

(a) A VSP shall preserve all records required by Puc 200, 400, and 1600 for a period of 2 years unless otherwise designated by the commission's rules governing the preservation of records.

(b) A VSP shall make available the records required to be preserved pursuant to (a) above to the commission, or its designated representative, for examination during the VSP's normal business hours.

PART Puc 412 VSP RETAIL SERVICE

Puc 412.01 TRS Access. Each VSP shall provide, directly or indirectly, telecommunications relay services pursuant to 47 CFR 64.603.

Puc 412.02 911 Access. Each VSP shall make available the universal emergency telephone number 911 pursuant to the requirements of the department of safety bureau of emergency communications or its successor agency.

Puc 412.03 VSP Notices to Customers

(a) Unless otherwise specified, any notice to customers required by these rules shall:

(1) Include the company name and relevant contact telephone number;

(2) Be provided:

a. In a separate mailing;

b. As a bill insert; or

c. By clear and conspicuous notice printed on the customer's bill; and

(3) Be sent separately from communications that would otherwise include only promotional materials.

(b) Notices pursuant to this section may be delivered electronically to those customers who have elected to receive bills and notices electronically.

(c) Electronic delivery pursuant to (b) above shall not include posting a notice on a publicly available website without direct notification to the customer pursuant to this section.

Puc 412.04 Slamming Prohibited

(a) A VSP shall comply with RSA 374:28-a and FCC slamming regulations, 47 CFR 64.1100-1170 and 1190.

(b) If, after notice and opportunity for hearing, the commission finds that a VSP has switched a subscriber's selection of carrier without authorization, the VSP shall be subject to an administrative fine, not to exceed \$2,000 per subscriber line switched without authorization, pursuant to RSA 374:28-a, II.

(c) For repeated or flagrant slamming violations, after notice and opportunity for hearing, the commission may withdraw any authorization granted to the VSP under Puc 411.02, if applicable. The commission may also, or alternatively, institute a proceeding under RSA 374:41.

(d) Transfer of Customer Base

(1) When a VSP proposes a transfer of customer base as defined in Puc 402.2021, the VSP shall notify the commission by filing Form VSP-4 Customer Bulk Transfers Report as defined in Puc 416.05.

(2) No fewer than 14 days prior to the effective date of a VSP transfer of customer base, the VSP shall provide written notice pursuant to Puc 412.03 to each affected customer which includes:

- a. Notice that the VSP shall discontinue providing VSP services to the customer;
- b. Notice of the date the VSP shall discontinue providing VSP services to the customer;
- c. Notice that the customer will be assigned to the proposed transferee or lessee carrier unless the customer selects an alternate local exchange service provider;
- d. Notice that the change in carrier shall be without charge to the customer;
- e. A clear statement:
 1. Of any difference in the rates, terms and conditions of service of the VSP and the rates, or terms and conditions of service of the proposed transferee or lessee VSP; or

2. That the rates, terms and conditions of service of the VSP and the proposed transferee or lessee VSP are the same;
 - f. The name, address and telephone number of the proposed transferee or lessee VSP; and
 - g. Notice of the time period within which the customer shall make a selection of any alternate VSP or be assigned to the default or successor carrier, if different than the date the VSP shall cease to provide service to the affected customer.
- (3) A VSP shall provide a copy of the notice described in (d)(2) above to the commission at the same time notice is sent to affected customers.
 - (4) A VSP shall, within 30 days of the effective date of the transfer of customer base, refund to its customers any applicable amounts owed.
 - (5) The proposed transferee or lessee shall register as a VSP, pursuant to Puc 411.01, if not already so registered.

~~(e) Change in Ownership~~

~~When a VSP undergoes a change in ownership as defined in Puc 402.03 it shall notify the commission by filing Form VSP-4 Customer Bulk Transfers Report as described in Puc 416.05.~~

~~(2) A VSP undergoing a change of ownership shall provide written notice pursuant to Puc 412.03 to each affected customer of the change in ownership, which shall include:~~

~~a. Information regarding the change in ownership;~~

~~b. Notice that the rates, terms and conditions of service of the VSP shall remain the same.~~

Puc 412.05 Cramming Prohibited.

(a) "Cramming" means a submission or inclusion of unauthorized, misleading, or deceptive charges for products or services on a customer's utility bill. Cramming does not include charges required or explicitly authorized by law.

(b) A VSP shall not engage in cramming.

(c) If, after notice and opportunity for hearing, the commission finds that a VSP has engaged in cramming, the VSP shall be subject to an administrative fine not to exceed \$1,000 per offense, pursuant to RSA 378:46.

Comment [MCL15]: Responding to comments in technical session. Since a change in ownership as defined does not change the name or customer relationship, there is no need to report the event to the commission. Note, however, that a change in ownership that involves any change to personnel or addresses in the Contact and Trade Name Information form will require filing an updated VSP-1. Also note that ILEC-ELECs are separately required to obtain PUC approval of ownership changes per state law.

(d) In setting the administrative fine in any such proceeding, the commission shall consider adoption by the VSP of the full set of procedures listed below to be a mitigating factor indicative of a corporate policy to prevent cramming:

- (1) Bills are rendered at regular intervals that end on the corresponding day of each month.
- (2) Each bill shows all factors as are necessary, so that the charges may be readily understood from the information appearing on the bill.
- (3) Each bill includes the following:
 - a. The date of the current bill;
 - b. For those utilities which charge interest and/or late charges after the due date:
 1. The due date; and
 2. Any applicable penalty;
 - c. Any applicable discount;
 - d. The charges;
 - e. On the first page, a notice for questions regarding the bill including:
 1. The toll-free customer service telephone number of the utility;
 2. A statement directing customers to contact the utility regarding bill questions; and
 3. A statement that the customer may call the commission for further assistance after first attempting to resolve disputes with the utility, with the commission's toll-free telephone number listed.
- (4) All payments made at an authorized payment agency of the utility are credited to the customer's account and posted effective the date payment is rendered to the authorized payment agency.
- (5) Bills are delivered:
 - a. Via US postal service; or
 - b. Via an electronic billing system when offered by the utility and elected by the customer.

(6) The utility maintains and makes available to the commission upon request an accurate account of all utility charges for service billed to each customer and maintains records showing the information from which each bill may be readily computed.

(7) Notice to Customers of Changes in Rates.

a. Prior to the effective date of any rate increase, the VSP notifies all affected customers of the rate increase pursuant to Puc 412.03, except if and to the extent that a contract between the customer and the VSP permits increases in rates over the contract term.

b. The notice in (a) above includes:

1. The new rate;

2. The effective date of the rate increase; and

3. A statement that the customer has thirty days to discontinue the service without incurring the rate increase.

c. A customer may, at any time up to and including 30 days following the written notice in a. above, request discontinuation of the relevant service.

d. The customer discontinuing the service pursuant to (c) above automatically receives an adjustment in the amount of the increase, retroactive to the effective date of the rate increase.

~~Puc 412.06 Directories. A VSP shall provide reasonable access to any person or business on a non-discriminatory basis to information for the purpose of providing directory assistance or publishing telephone directories.~~

Comment [MCL16]: Combined with 414.10, per suggestion at technical session.

~~Puc 412.07-06 Confidentiality Requirements.~~

(a) A VSP shall treat all communications between and with customers as confidential unless, and to the extent, authorized by the commission, or state or federal law.

(b) No VSP operators, employees or agents shall, except when a technical necessity exists:

(1) Listen to any telephone conversation between customers; or

(2) Monitor the content of non-voice communication such as data.

(c) Employees, including operators and agents of a VSP, shall not repeat, divulge or use to any personal advantage or in any improper or illegal manner, any communication overheard or intercepted in any way, from or regarding, any telephone communication, including non-voice

communication, to or from a customer of the VSP, unless, and to the extent, authorized by the commission or by state or federal law.

(d) A VSP shall develop and enforce written methods and procedures to establish strict compliance with customer confidentiality rules on the part of their employees and agents.

(e) A VSP shall protect Customer Proprietary Network Information (CPNI) as defined in the Communications Act of 1934, as amended, 47 U.S.C. 222(h)(1) at least to the level required by FCC regulations.

~~Puc 412.08-07 Cessation of Service.~~ Before terminating any customer's ~~essential telephone voice~~ service as defined in Puc 402.09-24 for any reason other than customer request, a VSP shall provide 14 days' notice to the customer. This notice shall include a description of the process by which the customer may transfer the telephone number to another provider.

Comment [MCL17]: Technical session comments objected to "essential telephone service". Note that the authority for this rule lies in 374-59, IV and applies to all voice service.

~~Puc 412.09-08 Lifeline customers.~~ When a VSP has customers who participate in the federal Lifeline Telephone Assistance program for its services:

(a) The VSP shall apply payments on the customer account first to ~~essential-basic~~ telephone service as defined in 402.0902, and then to any remaining customer balance.

(b) The VSP may not disconnect the customer's ~~essential-basic~~ telephone service except at the request of the customer when payment for ~~essential-basic~~ telephone service is current.

Comment [MCL18]: Removed reference to "essential" telephone service. Note that this rule does not obligate any VSP to offer basic service to Lifeline customers – it instead clarifies obligations when a VSP participates in the program.

~~Puc 412.40-09 Complaints.~~ The commission shall accept and resolve complaints from VSP customers regarding:

(a) ~~Essential-Basic~~ telephone service; and

(b) Alleged violations of the requirements of Puc 412.01 through 412.0908.

Comment [MCL19]: Removed reference to essential telephone service per technical session comments.

PART Puc 413 VSP EQUIPMENT AND FACILITIES

Puc 413.01 Construction, Installation and Maintenance of Physical Plant.

(a) ~~A VSP shall construct, install and maintain its plant, structures, equipment, and lines in a manner that enables such facilities to reliably carry telephone messages, including messages that also traverse the facilities of other VSPs.~~

Comment [MCL20]: Making explicit the 374:1 "adequacy" standard for facilities.

~~(a)~~(b) A VSP shall construct, install and maintain its plant, structures, equipment, and lines in accordance with the National Electrical Safety Code, 2012 edition.

~~(b)~~(c) A VSP shall construct, install and maintain its plant, structures, equipment, and lines to prevent interference with service furnished by other carriers and by other public service facilities, such as cable, fire alarm, electric, water, sewer, gas, or steam facilities.

(ed) A VSP shall, at regular intervals, test, inspect, and perform preventive maintenance designed to achieve efficient, safe, adequate, and continuous operation of its system, repairing, adjusting, and replacing any equipment and facilities as needed.

(de) A VSP shall preserve records of any and all tests and inspections, required by (ab) through (ed) above, pursuant to Puc 411.10, regarding preservation of records.

(ef) The records preserved pursuant to (de) above shall be made available to the commission, on a confidential basis, upon request, and shall contain:

- (1) The equipment tested or inspected;
- (2) The reason for the test or inspection;
- (3) The general conditions under which the test or inspection was made;
- (4) The general result of the test; and
- (5) Any corrections which were made subsequent to the test or inspection.

Puc 413.02 Repair of Facilities. When a VSP's facilities are reported or found to be incapable of reliably carrying telephone messages, the VSP shall repair the facilities as promptly as possible. Restoration of Service. When a customer's essential telephone service as defined in 402.09 is reported or found to be out of order or degraded, the VSP shall restore the service as promptly as possible.

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Comment [MCL21]: Revised based on technical session comments to focus on facilities rather than services.

Puc 413.03 Emergency Operations.

(a) A VSP shall make reasonable provisions to meet emergencies resulting from any of the following:

- (1) Failures of commercial power service;
- (2) Sudden and prolonged increases in traffic;
- (3) Illness, strike, or labor unrest of employees;
- (4) Failure of a supplier to deliver materials or supplies;
- (5) Civil unrest;
- (6) Cyber attacks; or
- (7) Any other significant disasters, including, but not limited to, fire, storms, floods, or other "acts of God" causing loss of communication to a large population or area of the state to the extent that the magnitude or duration is foreseeable.

(b) A VSP shall establish plans and procedures and issue instructions to its employees and agents to be followed in the event of an emergency in order to prevent or mitigate interruptions or impairment of ~~essential telephone service as defined in Puc 402.09~~ the ability of its facilities to reliably carry telephone messages.

Comment [MCL22]: Revised based on technical session comments to focus on facilities rather than services

(c) The preparations required by (b) above shall include plans and procedures for operations under extreme, severe or adverse conditions, such as natural disasters, strike, labor unrest, civil unrest or supplier disruption.

(d) The plans and procedures established under (c) above shall be made available to the commission, on a confidential basis, upon request.

Puc 413.04 Service Outages Facilities Disruptions. A VSP shall report significant ~~service outages facilities disruptions~~ as defined in 402.18, by calling the commission within the following time frames:

(a) For ~~outages disruptions~~ which occur during regular commission hours, within 60 minutes of occurrence; and

(b) Otherwise, by 9:00 a.m. on the business day following the ~~outage disruption.~~

(c) A VSP shall report significant ~~service outages facilities disruptions~~ in writing to the commission on Form VSP-5 ~~Service Outages Facilities Disruption~~ Report defined in Puc 416.06, which shall be filed within 10 days of the outage.

Comment [MCL23]: Revised based on technical session comments to focus on facilities rather than services.

Puc 413.05 Safety Instructions. A VSP shall instruct its employees engaged in line construction, where pole facilities are used jointly with an electric utility, in the practice and use of accepted rules for resuscitation from electric shock.

Puc 413.06 Commission Inspections. A VSP shall allow and assist the commission when it shall, from time to time, inspect the works and system of a VSP and the manner in which each such VSP has conformed to statutes, rules, and orders.

Puc 413.07 The Commission shall accept and resolve complaints from the public, including other VSPs, regarding alleged failures of the facilities of a VSP to reliably carry telephone messages.

Comment [MCL24]: Providing a possible remedy for an illegal failure of a VSP to keep adequate facilities, but not targeting billing or other service disputes when the network itself is functional

PART Puc 414 VSP INTERCARRIER OBLIGATIONS

Puc 414.01 Intercompany Cooperation. A VSP shall cooperate with all carriers to ensure a ubiquitous telecommunications network in New Hampshire capable of completing all calls, over which customers perceive no transition from one carrier to the next.

Puc 414.02 Provision of Interconnection.

(a) A VSP has the duty to interconnect directly or indirectly with the facilities and equipment of other telecommunications carriers.

(b) A VSP interconnecting directly with another VSP shall provide citations to necessary technical references to the interconnecting VSP[s].

Puc 414.03 Network Changes.

(a) Network changes made by a VSP that affect direct interconnection shall be backward compatible for 3 years from the introduction of the change.

(b) At least 6 months prior to network changes which may affect existing or pending interconnections, a VSP shall make available to affected VSPs necessary information relating to network design and technical standards, and information concerning changes to the network that affect interconnection.

Puc 414.04 Switching and Signaling Obligations.

(a) A VSP shall provide answer and disconnect supervision in accordance with industry standards.

(b) A VSP shall deliver to its customers all calls unless screened or blocked at the customer's request.

(c) A VSP shall provide access to operator services pursuant to the Telecommunications Act of 1996.

(d) A VSP shall provide reasonable access to all signaling information pursuant to industry protocols.

(e) A VSP shall not interfere with the transmission of signaling information.

(f) A VSP shall communicate, on a demand and preventative basis, information regarding maintenance necessary to ensure successful call completion.

Puc 414.05 Trouble Reporting and Resolution Obligations.

(a) A VSP that receives a trouble report from its customer shall coordinate the trouble response in a timely manner.

(b) A VSP providing ~~the customer's essential telephone service as defined in Puc 402.09~~ voice service as defined in Puc 402.24 to an end user is responsible for accepting, reporting and coordinating the resolution of troubles that involve interruption of such service, regardless of who makes the report.

(c) A VSP that receives a trouble report from its customer regarding the non-completion of an outgoing call shall accept, report, and coordinate the resolution of that trouble.

Comment [MCL25]: This rule allocates responsibility for taking the lead on problem resolution when multiple VSPs are involved. It is not related to the particular service offered. Revised to eliminate reference to "essential telephone service" in response to technical session comments.

(d) A VSP shall rectify customer troubles reported by another VSP in a prompt and nondiscriminatory manner.

Puc 414.06 Rights of Way. A VSP shall provide access to any pole, duct, conduit or right of way owned or controlled by the VSP in accordance with the Telecommunications Act of 1996.

Puc 414.07 Carrier to Carrier Migrations.

(a) A VSP shall not release confidential customer information, including customer usage data and customer payment information, without written authorization from the customer, unless otherwise required by law.

(b) A VSP shall accept and respond to requests for customer information, service and feature information, and migration and installation orders without regard to whether the service is being resold or migrated.

(c) When acquiring a new customer, a VSP shall schedule the events of a migration and notify the customer of the timing and impact of those events.

(d) When migrating end users, a VSP shall work together in good faith with other carriers to minimize or avoid any problems, including, but not limited to, service interruptions and billing problems.

(e) When porting a customer's number to another carrier, a VSP shall release the number without delay or consideration of any issue such as the customer's account balance.

(f) A VSP shall be responsible for updating any equipment or information systems as needed to direct inbound calls to the migrated customer, at least 1 business day prior to a cutover.

Puc 414.08 Intercompany Contact Information.

(a) A VSP shall provide and regularly maintain contact and escalation lists for network, interconnection and provisioning issues on its web page.

(b) Substantive changes to the location or content of the information provided in (a) above shall be updated within 5 business days.

Puc 414.09 Accessing, Maintaining, and Updating of Databases.

(a) To the extent that a VSP administers, directly or indirectly, the following databases, it shall provide reasonable access for the purpose of maintaining and updating the information therein:

- (1) Directory assistance;
- (2) The E911 database;
- (3) The toll-free 800 database; and

(4) Other databases necessary for the provision of ubiquitous service.

(b) A VSP shall provide information necessary to maintain and update the following information in a timely and responsible manner:

(1) Directory assistance;

(2) The E911 database;

(3) The toll-free 800 database; and

(4) Other databases necessary for the provision of ubiquitous service.

Puc 414.10 Directory Obligations.

(a) A VSP shall permit any carrier to list its customers' telephone numbers in the VSP's published white and yellow pages telephone directory or directories.

(b) A VSP shall provide subscriber listing information to publishers for the purpose of publishing telephone directories and/or offering directory assistance on a nondiscriminatory basis.

(c) A VSP shall not publish or list numbers for which other VSPs request non-directory listed or non-published status.

Comment [MCL26]: Moved from now-redundant 412.06 based on technical session comments

PAR Puc 415 VSP REPORTS AND FILINGS

Puc 415.01 Due Annually.

(a) Form VSP-1 Contact and Trade Name Information as described in Puc 416.02, shall be due on or before March 31 of each year, and shall cover the most recent fiscal year.

(b) Form VSP-2 Assessment Report as described in Puc 416.03, shall be due on or before March 31 of each year, and shall cover the most recent fiscal year.

(c) If the VSP operated any payphones during the previous year, it shall file Form VSP-6 Payphone Location Report described in Puc 416.07, on or before March 31 of each year, covering the most recent fiscal year.

Puc 415.02 Event-Driven. A VSP shall file the following reports with the commission within 30 days of the event that necessitates the filing unless otherwise specified:

(a) A Form VSP-1 Contact and Trade Name Information as described in Puc 416.02, on the occurrence of any change in the information on the VSP's most recently filed VSP-1;

(b) A Form VSP-3 Utility Accident Report as described in Puc 416.04, on the occurrence of a reportable accident as defined in Puc 411.06;

(c) A Form VSP-4 Customer Bulk Transfers Report as described in Puc 416.05, on the occurrence of a Transfer of Customer Base or Change in Ownership pursuant to Puc 412.04.

(d) A Form VSP-5 ~~Service Outage Facilities Disruption~~ Report as described in Puc 416.06, on the occurrence of a significant ~~service outage facilities disruption~~, as described in Puc 413.04(c).

(e) A Form VSP-7 Exchange Eligibility Report as described in Puc 418.08, when becoming eligible to provide service in an exchange.

(f) A Form VSP-8 Application for Registration to Provide Non-IP Voice Service as described in Puc 416.09, prior to offering such service in an area in which the VSP is not yet authorized.

Puc 415.03 Submitting Reports and Forms.

(a) A VSP shall submit all reports and forms to the commission by the following methods:

(1) Mail or other delivery to:

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429; or

(2) Electronic report filing as the commission shall provide on the commission website.

(b) A VSP making an electronic filing pursuant to (a)(2) above must comply with Puc 202.08 regarding filing requirements.

Puc 415.04 Confidential Treatment. A VSP which seeks confidential treatment of any report or any portion of a report required by this section shall do so pursuant to Puc 201.

PART Puc 416 VSP FORMS

Puc 416.01 Availability of Forms.

(a) All commission forms shall be available on the commission's web site at <http://www.puc.nh.gov/Telecom/telecom.htm>.

(b) Forms may be submitted electronically, but a VSP must comply with Puc 200 regarding filing requirements.

Puc 416.02 Form VSP-1 Contact and Trade Name Information. The "Contact and Trade Name Information" form, required by Puc 411.01(c), 415.01(a), and 415.02(a), shall include:

- (a) Utility filing information as defined in Puc 402.~~2122~~;
- (b) The VSP's toll-free number and email address for customer service;
- (c) The VSP's toll-free number and email address for repair service;
- (d) The hours of operation for customer service and repair service;
- (e) An indication of whether the VSP wishes to receive reports and reminders via email;
- (f) The names and titles of the principal officers of the VSP;
- (g) An escalation list identifying individuals for network, provisioning, and interconnection issues;
- (h) Contact information as defined in Puc 402.~~06-07~~ for the person responsible for regulatory matters;
- (i) Contact information as defined in Puc 402.~~06-07~~ for the person that the commission's consumer affairs division shall call regarding consumer complaints from customers;
- (j) Contact information as defined in Puc 402.~~06-07~~ for the director of the VSP's customer service department;
- (k) Contact information as defined in Puc 402.~~06-07~~ for the officer responsible for customer service; and
- (l) Contact information as defined in Puc 402.~~06-07~~ for the person responsible for paying assessment bills.

Puc 416.03 Form VSP-2 Assessment Report. The "Assessment Report" required by Puc 415.01(b), shall include:

- (a) Utility filing information as defined in Puc 402.~~2122~~;
- (b) The gross utility revenue as defined in Puc 402.11 received during the period; and
- (c) The number of New Hampshire telephone numbers in use by the VSP's customers.

Puc 416.04 Form VSP-3 Utility Accident Report. The "Utility Accident Report" required by Puc 415.02(b) shall include:

- (a) Utility filing information as defined in Puc 402.~~2122~~;
- (b) Date of the report; and

- (c) Information regarding each reportable accident for the period, to include:
- (1) The date of the accident;
 - (2) The location of the accident;
 - (3) An indication of whether the accident resulted in a significant ~~service outage~~facilities disruption;
 - (4) A description of the cause of the accident;
 - (5) A description of the extent of any property damage;
 - (6) The name of any injured person;
 - (7) The injured person's relationship to the utility, if any;
 - (8) A description of the nature of injuries;
 - (9) An indication of whether any injury was fatal;
 - (10) The date of death of any person, if applicable;
 - (11) An indication of whether the accident involved electric contact;
 - (12) An indication of whether any pole involved in the accident was licensed and properly located; and
 - (13) An indication of whether any pole anchor involved in the accident was licensed and properly located.
- (d) In the event the VSP answers negatively to (c)(12) or (c)(13) above, the VSP shall provide:
- (1) A copy of the relevant pole license; and
 - (2) A diagram showing the locations of the pole or anchor(s) as they are licensed and as they are actually located.
- (e) The VSP shall attach the following:
- (1) A diagram of the accident; and
 - (2) A police report of the accident, if available

Puc 416.05 Form VSP-4 Customer Bulk Transfers Report. The "Customer Bulk Transfers Report" form required by Puc 412.04(b) and Puc 412.04(c) shall include:

- (a) Utility filing information as defined in Puc 402.~~21~~22 for the transferor;
- (b) Utility filing information as defined in Puc 402.~~21~~22 for the transferee;
- (c) The number of New Hampshire customers affected;
- (d) The effective date of the transfer; and
- (e) An attached Form VSP-1 Contact and Trade Name Information, for the transferee, as described in Puc 416.02
- (f) An indication of whether the transfer is the result of a Transfer of Customer Base, or a Change in Ownership.

Puc 416.06 Form VSP-5 ~~Service Outage~~Facilities Disruption Report. The "~~Service Outage~~ Facilities Disruption Report" required by Puc 413.04 shall include:

- (a) Utility filing information as defined in Puc 402.~~21~~22;
- (b) The date of the report;
- (c) The date and time of the ~~outage~~disruption;
- (d) The location of the ~~outage~~disruption;
- (e) Whether an entire exchange was affected, to the best knowledge of the VSP;
- (f) The number of affected access lines;
- (g) The cause of the ~~outage~~disruption;
- (h) The date and time ~~service was restored~~the facilities were repaired;
- (i) The name of the person contacted at the commission; and
- (j) The date and time the commission was contacted.

Puc 416.07 Form VSP-6 Payphone Location Report. The "Payphone Location Report" required by Puc 415.01(c), shall include:

- (a) Utility filing information as defined in Puc 402.~~21~~22 for the payphone owner;
- (b) For each payphone the VSP has in service:

- (1) Telephone number;
- (2) Name of location;
- (3) Street address;
- (4) City or town and zip code;
- (5) An indication of whether the payphone is located within 750 feet of another payphone; and
- (6) An indication of whether the phone accepts coins.

(c) For each payphone the VSP has removed from service since filing the previous VSP-6 form:

- (1) Telephone number;
- (2) Name of location;
- (3) Street address;
- (4) City or town and zip code;
- (5) An indication of whether the payphone is located within 750 feet of another payphone; and
- (6) An indication of whether the phone accepts coins.

Puc 416.08 Form VSP-7 Exchange Eligibility Report. The "Exchange Eligibility Report" required by Puc 415.02(e) shall include:

- (a) Utility filing information as defined in Puc 402.~~21~~22; and
- (b) A table listing each exchange in which the VSP has:
 - (1) Ported telephone numbers assigned to its customers
 - (2) Blocks of telephone numbers assigned to the VSP; or
 - (3) Applied for blocks of telephone numbers.
- (c) For each such exchange, the table shall include:
 - (1) The exchange name, as used by the ILEC serving that exchange;

- (2) The relevant NXX number;
- (3) The NXX thousand-block number, if applicable;
- (4) Whether the VSP has a collocation arrangement with the ILEC serving that exchange; and
- (5) If the answer to (4) is 'No':
 - a. The number of VSP customers in the exchange served by a VSP-owned copper or coaxial loop;
 - b. The number of VSP customers in the exchange served by a VSP-owned fiber loop;
 - c. The number of VSP customers in the exchange served by an enhanced extended loop (EEL); and
 - d. Information including name, address, and telephone number for at least one customer.

Puc 416.09 Form VSP-8: VSP Application for Registration to Provide Non-IP Voice Service. The "VSP Application for Registration to Provide Non-IP Voice Service" required by Puc 411.02(b) shall include:

- (a) Utility filing information as defined in Puc 402.~~21~~22; and
- (b) Responses to:
 - (1) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers has ever been convicted of any felony that has not been annulled by a court.
 - (2) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers have had any civil, criminal or regulatory sanctions or penalties imposed against them pursuant to any state or federal consumer protection law or regulation.
 - (3) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers have settled any civil, criminal or regulatory investigations or complaints.
 - (4) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers is currently the subject of

any pending civil, criminal or regulatory investigation or complaint involving any state or federal consumer protection law or regulation.

(5) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers has been denied registration or authorization, or had registration or authorization revoked, in any other state or jurisdiction.

(c) If an affirmative answer is given to any item in (b) above, the applicant shall provide an explanation of the event and the relevant states or jurisdictions.

(g) The applicant shall list one to three telecommunications services the applicant will offer in New Hampshire, at least one of which shall be a voice service as defined in Puc 402.2324.

(e) The applicant shall identify its proposed service area.

(f) The applicant shall identify which cartegory(ies) of voice service it seeks to provide in the service area: local exchange service, intraLATA toll service, and/or payphone service.

Comment [MCL27]: Note that entry requirements for these three categories of service may be different under federal law and its preemptions.

(fg) The applicant shall attest to the following statements:

(1) The applicant agrees to comply with, and shall operate in accordance with, all provisions and requirements of all applicable statutes, rules and orders; and

(2) The applicant has the necessary managerial qualifications, technical competence, and financial resources for which it is applying.

(gh) The applicant shall attach a copy of the company's Secretary of State Certificate of Authority as defined in Puc 402.16.

(hi) The applicant shall attach a completed Form VSP-1 Contact and Trade Name Information as defined in Puc 418.02.

PART Puc 420 INCUMBENT LOCAL EXCHANGE CARRIERS (ILECs)

PART Puc 421 RETAIL SERVICE

Puc 421.01 Basic Service.

(a) An ILEC must offer basic service as defined in Puc 402.02 throughout its service territory.

(b) An ILEC shall not impose any additional contractual requirements as a condition for purchasing basic service.

(c) An ILEC shall not impose exit fees on a customer who cancels basic service.

(d) When a customer subscribes to basic service and one or more other services, the ILEC shall be permitted to impose additional contractual requirements on such additional services.

Comment [MCL28]: Making 374.22-p. 1(c) more explicit per technical session comments.

(de) Basic service rate increases. An ILEC-ELEC shall change its rates for basic service only through the following process:

(1) After August 10, 2020, the ILEC-ELEC may increase its rates to any level without commission review or approval;

(2) Without commission review or approval, the ILEC-ELEC shall limit increases to its rates for basic service subject to the following cap in each twelve-month period beginning August 10, 2012;

a. For customers who are enrolled in the Lifeline Telephone Assistance program, the cap is 5%;

b. For all other customers, the cap is 10%.

(3) The ILEC-ELEC shall seek commission approval for additional rate increases in the event of changes in federal, state, or local government taxes, mandates, rules, regulation, or statutes.

(f) When a customer subscribes to basic service and one or more other services, the ILEC-ELEC shall be permitted to change its rates for the other services without commission review or approval.

Comment [MCL29]: Making 374.22-p. 1(c) more explicit per technical session comments.

(eg) Change to basic service coverage area.

(1) An ILEC which seeks to change geographic boundaries or other policies that would change the number of end users with whom a basic service customer can connect using a local call, shall petition the commission for review and approval of the change.

(2) Such petition may include a proposed rate adjustment to reflect the change in coverage.

(3) In deciding whether to approve the proposal, the commission shall consider whether the proposed change and rate help ensure that basic service is available to consumers throughout all areas of the state.

(fh) Information Required When Basic Service Cannot Be Provisioned.

(1) An ILEC shall keep a record as to each instance in which it is not able to supply basic service to prospective customers within 10 days following the customer's application for service.

(2) The record required by (a) above shall be provided to the commission on request.

Comment [MCL30]: Typo correction

(3) The record shall include:

- a. The name, address, and telephone number of each applicant who was not provided service within 10 days;
- b. The date of application for service;
- c. The class of service applied for; and
- d. The reason the ILEC was unable to provide service within 10 days of the customer's application.

Puc 421.02 ILEC Discontinuations of Basic Service.

(a) An ILEC shall not discontinue basic service to a customer without commission authorization unless:

- (1) The ILEC has notified the customer that basic service will be discontinued unless prompt payment is received;
- (2) Fourteen days have passed since the notice was given; and
- (3) The customer's balance includes at least two months of basic service charges.

(b) If an ILEC has received notification within the past 60 days from a licensed physician or mental health professional that a medical emergency exists at the location, or would result from the service discontinuation, the ILEC shall not discontinue service to the customer without commission authorization unless the customer has failed to enter into or comply with an arrangement for repayment of the outstanding balance.

(c) Nothing in (a) or (b) above shall prevent an ILEC from discontinuing basic service to a customer without commission authorization or notice to the customer when:

- (1) A customer or resident in the customer's household has undertaken an action or a situation has been created with respect to the customer's utility service which results in conditions dangerous to the health, safety, property or utility service of the customer or others and disconnection will lessen or eliminate the risk or danger;
- (2) The customer has clearly abandoned the premises;

(3) The customer refuses to provide access to his premises for a necessary inspection of utility property; or

(4) A customer or resident in the customer's household has participated in or created the following:

a. Fraudulent use or procurement of the utility service; or

b. Tampering with the connections or other equipment of the utility.

(d) When a customer subscribes to basic service and one or more additional services, Puc 421.02(a) and (b) shall not apply to discontinuance by the ILEC of such additional services.

Comment [MCL31]: Making 374 22-p. 1(c) more explicit per technical session comments

Puc 421.03 Complaints regarding basic service. The commission shall accept and resolve complaints from ILEC customers regarding basic service as described in Puc 421.01.

PART Puc 422 Wholesale Service

Puc 422.01 Resale Service.

(a) All ILEC telecommunications services shall be available for purchase for resale by other telecommunications carriers.

(b) If an ILEC desires to make a telecommunications service available only to a limited group of customers that have purchased such a service in the past, in effect grandfathering the service, the ILEC shall:

(1) Demonstrate to the commission that the action is not anti-competitive;

(2) Make the service available at existing resale rates to requesting carriers to offer on a resale basis to the same limited group of customers; and

(3) Continue to provide the service at existing resale rates to carriers in support of their existing customers.

(c) Pricing for resale services shall be non-discriminatory.

Puc 422.02 Additional Interconnection Requirements for Non-Exempt ILECs. A non-exempt ILEC shall:

(a) Maintain a tariff for available interconnection services and unbundled network elements;
and

(b) Provide non-discriminatory interconnection at technically feasible points within the ILEC's network including, at a minimum:

- (1) The line-side of a local switch;
- (2) The trunk-side of a local switch;
- (3) The trunk interconnection points for a tandem switch;
- (4) Central office cross-connect points;
- (5) Out-of-band-signaling transfer points necessary to exchange traffic at these points and access call-related databases; and
- (6) Points of access to unbundled network elements.

PART Puc 423 ADDITIONAL REQUIREMENTS APPLICABLE TO ILEC-NELECs

Comment [MCL32]: Note that Staff hopes to significantly reduce the reporting requirements in this section before a final draft is proposed.

Puc 423.01 Retail Tariff. An ILEC-NELEC shall maintain a tariff covering all offered retail telecommunications services.

Puc 423.02 Uniform System of Accounts. Each ILEC-NELEC shall maintain and preserve its accounts and records in conformity with the "Uniform System of Accounts for Telecommunications Companies," pursuant to RSA 374:8.

Puc 423.03 Short Term Debt. No ILEC-NELEC shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof if said short term debt exceeds 10% of the net depreciated value of the utility's plant.

Puc 423.04 Depreciation.

(a) An ILEC-NELEC shall file Form ILEC-4 Report of Proposed Changes in Depreciation Rates as described in Puc 425.04, when proposing any changes in depreciation rates.

(b) An ILEC-NELEC shall not implement any change in depreciation rates until the proposed change has been approved by the commission.

Puc 423.05 Annual Report. An ILEC-NELEC shall file Form ILEC-1 Annual Report as described in Puc 424.01, on or before March 31 each year, covering the most recent fiscal year.

Puc 423.06 Other Reports. An ILEC-NELEC shall file the following reports with the commission within 30 days of the event that necessitates the filing:

(a) A Form ILEC-2 Petition for Authority to Issue Securities as described in Puc 424.02, with respect to seeking authority to issue securities;

(b) A Form ILEC-3 Report of Proposed Fixed Capital Expenditures as described in Puc 424.03, when:

(1) The estimated cost of any addition, extensions, or capital improvement to its utility will exceed the following reportable amounts, as shown in the table below:

Utility Plant Range	Reportable Amount
\$ 400,000 and under	\$ 5,000
400,001 to \$ 1,000,000	\$ 10,000
1,000,001 to 2,000,000	\$ 15,000
2,000,001 to 3,000,000	\$ 22,500
3,000,001 to 50,000,000	\$ 30,000
50,000,001 to 100,000,000	\$ 50,000
100,000,001 and over	\$ 100,000

(2) The reportable amount, for purposes of (b)(1) above, shall be based on the gross fixed capital, as of December 31 of the calendar year immediately preceding.

(3) The reporting limits established in b. above shall apply to the total project cost including contributions in aid of construction.

PART Puc 424 ILEC-NELEC FORMS

Puc 424.01 Form ILEC-1 Annual Report. The "Annual Report" required by Puc 423.05, shall include:

(a) Utility filing information as defined in Puc 402.21;

(b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;

(c) The calendar year that is the subject of the report.

(d) The following schedules of information:

(1) A complete history of the ILEC, on Schedule A-1, General Information;

(2) A list of officers on Schedule A-2, List of Officers;

(3) A list of directors on Schedule A-3, List of Directors;

(4) A list of shareholders on Schedule A-4, Shareholders and Voting Powers, including:

a. Number of shares; and

b. Voting powers;

(5) A description of service territory and exchanges on Schedule A-5, List of Exchanges Served Directly, including:

a. List of towns served; and

b. Number of customers;

(6) Payment to individuals on Schedule A-6, Payments to Individuals, including:

a. Names and addresses of individuals; and

b. Amounts paid;

(7) Management fees and expenses on Schedule A-7, Management Fees and Expenses, including:

a. Dates of contracts;

b. Amounts paid; and

c. Distribution of accruals or payments;

(8) Important changes during the year on Schedule A-8, Important Changes During the Year, including:

a. Extensions of territory covered;

b. Purchase and sale of operating systems;

- c. Details of sales, mergers and abandonments;
 - d. Estimated increase or decrease in annual revenues due to important rate changes;
 - e. Changes in articles of incorporation or amendments to charter; and
 - f. Reference to a previously filed map defining the territory, unless:
 - 1. A map has not been previously filed;
 - 2. There have been changes to the territory; or
 - 3. The calendar year ends in "0" or "5"; and
- (9) Financial disclosure on Schedule A-9, Financial Disclosure Reporting, that includes:
- a. Data necessary to prevent the information from being misleading, such as:
 - 1. Extraordinary or material, unusual, or infrequently occurring items;
 - 2. Significant principles or practices from those used in the prior year; and
 - 3. The acquisition or disposition of significant operation, assets, or liabilities.
 - b. Uncertainties that could affect the fairness of the information, including significant changes in the status of loss contingencies since the prior year; and
 - c. If revenues, costs, or expenses are accrued or deferred in a manner different from that of the prior year, the method used and the amount of such accruals or deferrals.
- (e) The following financial schedules:
- (1) The balance sheet at year end on Schedule F-10, Balance Sheet, showing assets, liabilities, and stockholders' equity; and
 - (2) An income statement on Schedule F-11, Income Statement, showing changes over the prior year.
- (f) The following schedules supporting balance sheet information:
- (1) An analysis of telecommunications plant accounts on Schedule B-12A, Analysis of Telecommunications Plant Accounts, showing:
 - a. Balances at beginning and end of year; and

b. Current year charges and credits;

(2) An analysis of telecommunications plant-in service retired on Schedule B-12B, Analysis of Telecommunications Plant-In Service Retired, including:

- a. Accounts charged;
- b. Amounts charged or credited for plant sold with traffic; and
- c. Amounts charged or credited for other plant retired;

(3) An analysis of entries in property held for future telecommunications use on Schedule B-12C, Analysis of Entries in Property Held for Future Telecommunications Use – Account 2002, including:

- a. Location and description of property;
- b. Date the property was recorded;
- c. Book cost;
- d. Additions and retirements during the year; and
- e. Transfers and adjustments during the year;

(4) An analysis of capital leases on Schedule B-12D, Capital Leases, listing for each lease:

- a. The type of property;
- b. Present value of the lease;
- c. Accumulated amortization;
- d. Net book value at the end of the period;
- e. Amount to be paid in the coming year;
- f. The long-term portion of the obligation;
- g. Amount charged to amortization during the year; and
- h. Interest paid during the year;

(5) An analysis of telecommunications plant acquired on Schedule B-13A, Analysis of Telecommunications Plant Acquired – Account 1439, showing for each acquisition:

- a. The vendor name;
- b. Debits posted to:
 1. Purchase price;
 2. Reserve requirement;
 3. Acquisitions expense; and
 4. Other accounts;
- c. Credits posted to:
 1. Telecommunications plant in-service;
 2. Telecommunications plant adjustment;
 3. Credits during the year; and
- d. Beginning and ending balances;

(6) An analysis of telecommunications plant purchased from or sold to affiliates on Schedule B-13B, Analysis of Telecommunications Plant Purchased from or Sold to Affiliates, including for each purchase:

- a. The affiliate name;
- b. Whether the transaction was a purchase or sale;
- c. Original cost;
- d. Net book value;
- e. Fair market value;
- f. Purchase price; and
- g. Sale price;

(7) An analysis of entries in accumulated depreciation by plant account on Schedule B-14A, Analysis of Entries in Accumulated Depreciation – Accounts 3100 and 3200, including for each entry:

- a. Beginning and ending balances;

- b. Credits to accumulated depreciation from:
 - 1. Depreciation expense; and
 - 2. Other credits;
- c. Charges to accumulated depreciation from:
 - 1. Sale of plant with traffic;
 - 2. Retirement of other plant; and
 - 3. Other;
- d. Data relating to sale of plant with traffic, including:
 - 1. Book cost;
 - 2. Selling price;
 - 3. Commission and other expenses; and
 - 4. Charge to reserves;
- e. Data relating to sale of other plant, including:
 - 1. Charge or credit to surplus;
 - 2. Book cost;
 - 3. Cost of removal;
 - 4. Salvage and insurance;
 - 5. Miscellaneous adjustments; and
 - 6. Charge to reserves;

(8) Basis of charges for depreciation on Schedule B-14B, Basis of Charges for Depreciation, for all subclass accounts for which a depreciation rate is determined, including:

- a. Whether the depreciation rate is based on whole life or remaining life;
- b. Asset life in years;

- c. Net salvage as a percentage of original cost;
- d. Accumulated depreciation as a percentage of original cost;
- e. Prescribed depreciation rate; and
- f. Ratio of depreciation charges to average monthly book cost;

(9) An analysis of entries in accumulated amortization, on Schedule B-15, Analysis of Entries in Accumulated Amortization – Accounts 3410, 3420, 3500, and 3600, showing for each account:

- a. Additions during the year;
- b. Clearances during the year; and
- c. Basis of annual amortization charges;

(10) A statement of cash flows on Schedule B-16, Statement of Cash Flows, showing:

- a. Cash flows from operating activities;
- b. Cash flows from financing activities;
- c. Cash flows from investing activities;
- d. Net increase or decrease in cash; and
- e. Cash at beginning and end of calendar year;

(11) A schedule of receivables and investments with related companies on Schedule B-17, Receivables and Investments – Affiliated and Nonaffiliated Companies as follows;

a. "Nonaffiliated" means a company for which the ILEC has an ownership interest, but the relationship does not meet the definition of affiliate, as set out in the USOA.

b. The schedule shall show:

1. For investments and receivables with affiliated companies:

(i) The name of the affiliate company; and

(ii) The year end balances of the receivables and investments with that company, entered in the proper account classifications; and

2. For investments and receivables with nonaffiliated companies the year end total of receivables and investments, entered in the proper account classifications;

(12) Other prepayment balances on Schedule B-18, Other Prepayments – Account 1330, showing:

- a. A description for each prepayment item; and
- b. The balance at year end;

(13) Other current asset balances on Schedule B-19, Other Current Assets – Account 1350, showing:

- a. A description for each item in the other current assets account; and
- b. The balance at year end;

(14) A schedule of sinking funds on Schedule B-20, Sinking Funds – Account 1408, listing for each fund:

- a. The balance at year end;
- b. For withdrawals that were for purposes other than those for which the fund was created, an explanation for the withdrawal;
- c. If the trustee is an associated company, the name of the company; and
- d. A list of each security or other asset which comprises non-cash assets, providing:
 1. A description of the security or asset; and
 2. If the fund is comprised of assets other than cash, provide a list of each asset in the fund showing:

(i) When applicable, the interest or dividend rate;

(ii) The cost;

(iii) When applicable, the number of shares or principal amount; and

(iv) The balance at year end;.

(15) Non-current assets on Schedule B-21, Other Non-current Assets – Account 1410, with listing the following for each item in the account:

- a. A description; and

b. The balance at year end;

(16) Deferred charges on Schedule B-22, Deferred Charges – Account 1438 and 1439, listing for each account:

a. For charges of \$500 or more:

1. A description of the charge; and
2. The balance at year end.

b. For charges less than \$500, the total of those charges;

(17) Unamortized debt issuance expense on Schedule B-23, Unamortized Debt Issuance Expense – Account 1407, showing for each item:

a. Principal amount;

b. Debt issuance expenses;

c. Beginning and ending balances;

d. The start and end of the amortization period;

e. Entries posted to:

1. Debt issuance expense; and

2. Amortization of debt issuance expense; and

f. For entries other than amortization posted to the amortization of debt issuance expense account, an explanation the entry;

(18) Long-term debt on Schedule B-24, Long-Term Debt - Accounts 4210, 4260, and 4270, showing for each obligation in the account:

a. A description;

b. Dates of issuance and maturity;

c. Face amount;

d. Unamortized premium;

e. Stated interest rate; and

f. Interest charged to interest on funded debt account during the year;

(19) Notes payable on Schedule B-25 – Account 4020, Notes Payable, listing for each obligation:

- a. The creditor's name;
- b. Whether the creditor is an affiliate or is nonaffiliated;
- c. Description of the type of indebtedness, for example a note or draft;
- d. Dates of issuance and maturity;
- e. Balance at year end;
- f. Interest rate, and
- g. Interest expensed during the year;

(20) Accounts payable on Schedule B-26, Accounts Payable - Accounts 4010, 4120 and 4130, with a separate list for each account showing:

- a. For each of the 9 largest creditors with amounts owed exceeding \$10,000:
 1. The name of the creditor; and
 2. The balance of the obligation at year end;
- b. For amounts owed to affiliated companies:
 1. The name of the affiliate; and
 2. The balance of the obligation;
- c. For obligations other than those in a and b above, the total balance of those obligations at year end;

(21) Other long term liabilities on Schedule B-29, Other Long-Term Liabilities – Account 4310, listing separately, with a description and year end balance:

- a. Each item with balances equal to or greater than \$10,000; and
- b. The aggregate total of items with balances less than \$10,000;

(22) Other deferred credits on Schedule B-30-A, Other Deferred Credits - Account 4360, listing separately, with a description and year end balance:

- a. Each item with balances equal to or greater than \$10,000; and
- b. The aggregate total of items with balances less than \$10,000;

(23) Net deferred operating income taxes on Schedule B-30B, Net Deferred Operating Income Taxes - Accounts 4100 and 4340, showing:

- a. Property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes; and
- b. Non property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes.
 - 3. Beginning and end of year balances; and
 - 4. Current year accruals, amortization and adjustments;

(24) Net deferred non-operating income taxes on Schedule B-30C, Net Deferred Non-Operating Income Taxes - Accounts 4110 and 4350, showing:

- a. Property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes; and
- b. Non property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes.
 - 3. Beginning and end of year balances; and
 - 4. Current year accruals, amortization; and adjustments;

(25) Retained earnings on Schedule B-31, Retained Earnings - Account 4550, showing:

- a. Reserved balances, with beginning and end of year balances;
- b. Unreserved balances; with beginning and end of year balances;

- c. Net income or net loss for the year;
 - d. Other increases and decreases;
 - e. Dividends paid; and
 - f. A total of all retained earnings items;
- (26) Dividends declared on Schedule B-32, Dividends Declared - Account 4560, listed by:
- a. Classes of stock;
 - b. Dates declared;
 - c. Dates payable;
 - d. Number of shares on which declared;
 - e. Dividend per share;
 - f. Amounts declared; and
 - g. Amounts paid; and
- (27) Capital stock on Schedule B-33, Capital Stock, Additional Paid-in-Capital and Treasury Stock – Accounts 4510.1, 4510.2, 4520, 4530.1, 4530.2, listing:
- a. Classes of stock;
 - b. Descriptions of stocks, indicating:
 - 1. Differences in voting rights;
 - 2. Preferences as to dividends or assets;
 - 3. Pledges;
 - 4. Par or stated value; and
 - 5. Any other pertinent details about the stock; and
 - c. Book value of stock issued and outstanding;
 - d. Additional paid-in capital;

- e. Number of shares of treasury stock; and
 - f. Book value of treasury shares;
- (g) The following income schedules:
- (1) Operating revenues on Schedule I-34, Operating Revenues, showing by account:
 - a. Local network revenues;
 - b. Network access services revenues;
 - c. Long-distance network services revenues;
 - d. Miscellaneous revenues;
 - e. Uncollectible revenues; and
 - f. Difference in revenue in comparison to preceding year;
 - (2) Explanations for changes in operating revenues, by account, on Schedule I-34A, Increase or Decrease in Operating Revenues, when:
 - a. The account has a balance over \$500; and
 - b. The percentage change from the prior year is equal to or greater than 10%;
 - (3) Operating expenses on Schedule I-35, Operating Expenses, showing current year balances and the change from the prior year, by account, for:
 - a. Plant specific operations;
 - b. Plant nonspecific operations;
 - c. Customer operations; and
 - d. Corporate operations;
 - (4) Explanations for changes in operating expense, by account, on Schedule I-35A, Increase or Decrease in Operating Expenses, when:
 - a. The account has a balance over \$500; and
 - b. The percentage change from the prior year is equal to or greater than 10%;

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(5) Customer and corporate operations expenses on Schedule I-35B, Customer Operation Expense – Accounts 6610 and 6620 and Corporate Operations Expense – Accounts 6710 and 6720, listing by account:

- a. Current year amounts and the change over the prior year;
- b. A breakdown by customer operations expense for marketing and services; and
- c. Corporate operations expense for:
 1. Executive and planning; and
 2. General and administrative;

(6) Other operating taxes on Schedule I-36A, Other Operating Taxes – Account 7240, showing tax expense by type and jurisdiction;

(7) Prepaid taxes and tax accruals on Schedule I-36B, Prepaid Taxes and Tax Accruals – Accounts 1300, 4070, and 4080, listing by tax type and jurisdiction:

- a. Balances for prepaid taxes, income taxes accrued, and other accrued taxes at beginning and end of year;
- b. Taxes expensed during the year, showing account charged and amount;
- c. Taxes paid during the year; and
- d. Adjustments during the year;

(8) Non-operating taxes on Schedule I-36C, Non-Operating Taxes, with a breakdown for each non-operating tax account for the following jurisdictions:

- a. Federal;
- b. State;
- c. Local; and
- d. Other;

(9) Extraordinary items on Schedule I-36D, Extraordinary Items - Accounts 7610, 7620, 7630, and 7640, showing:

- a. A net amount for extraordinary items based on the difference between:
 1. Extraordinary income credits; and

2. Extraordinary income charges;
 - b. Each transaction affecting extraordinary items properly classified as extraordinary income credits or extraordinary income charges, with the following detail:
 - c. Description of the transaction;
 - d. Gross amount;
 - e. The effect on current income taxes;
 - f. The effect on deferred income taxes; and
 - g. Reference to:
 1. Commission approval for extraordinary treatment of the item; and
 2. Date of commission approval;
- (10) Non-operating income and expense on Schedule I-37, Non-Operating Income and Expense – Account 7300, showing each account comprising the total of non-operating income and expenses, with each account's respective current year amount for:
 - a. Current year; and
 - b. Change from the prior year;
- (11) Other operating income and expenses on Schedule I-38, Other Operating Income and Expense – Account 7100, showing each account comprising the total of other operating income taxes, with each account's respective amount for:
 - a. Current year; and
 - b. Change from the prior year;
- (12) Expenses attributable to formal regulatory cases before federal, state, and other regulatory commissions on Schedule I-39, Special Expenses Attributable to Formal Regulatory Cases, including:
 - a. A complete description of the regulation, hearing or case;
 - b. Special assessments by regulatory commissions;
 - c. Fees, retainers, and other billed items; and
 - d. Incremental payroll costs and directly associated expenses, exclusive of c above;

(13) Advertising and external relations expenses on Schedule I-40, Advertising, showing by amounts expensed during the year for the following accounts:

- a. Product advertising;
- b. External advertising;
- c. Special charges; and
- d. Other charges other than those in a. through c. above, with the following for each entry:
 1. Account number; and
 2. Account title;

(14) Payments of \$10,000 or more for services received from affiliates on Schedule I-41, General Services and Licenses, including:

- a. Name of affiliate;
- b. Service provided, and
- c. Amount paid;

(15) Membership fees and dues on Schedule I-42, Membership Fees and Dues, providing:

- a. A breakdown of amounts charged to:
 1. Operating expenses; and
 2. Special charges.
- b. An entry for each type of organization, showing for each entry:
 1. The number of organizations;
 2. The number of memberships; and
 3. The amount paid during the year;

(16) Donations or payments of \$5,000 or more to persons other than employees on Schedule I-43, Donations or Payments for Services Rendered by Persons Other Than Employees, including:

- a. Name of recipient;
- b. Nature of service; and
- c. Amount of payment; and

(h) The following plant and equipment schedules:

(1) Statistics for the count of switches and number access lines on Schedule S-1, Switches and Access Lines in Service, providing data for the following:

- a. Switches, showing:
 - 1. The following switch classifications:
 - (i) Central office switch; and
 - (ii) Primary switch;
 - 2. For each classification in 1 above, the number of switches at year end classified as:
 - (i) Electronic;
 - (ii) Digital; or
 - (iii) Main access lines, further broken down as:
 - i. Analog; or
 - ii. Digital; and
 - 3. The exchange served by each central office switch; and
- b. Access lines, showing:
 - 1. The following customer type categories:
 - (i) Residential;
 - (ii) Business; and
 - (iii) Other;
 - 2. For each customer type in 1 above, the number of lines at year end for the following line types:

(i) Analog; and

(ii) Digital;

(2) Statistics on outside plant related to distribution and feeder on Schedule S-2, Outside Plant Statistics – Distribution and Feeder, showing year end amounts for:

a. Miles of aerial wire; and

b. Miles of cable, broken down by:

1. The following cable classifications:

(i) Aerial;

(ii) Underground;

(iii) Buried;

(iv) Submarine; and

(v) Distribution or feeder;

2. For each classification in b.1.i. through iv. above, a further breakdown into the following cable types:

(i) Copper; and

(ii) Fiber;

3. For distribution or feeder cable in b.1.v. above, a further breakdown into the following cable types:

(i) Copper;

(ii) Fiber lit sheath; and

(iii) Fiber deployed sheath;

c. Number of poles; and

d. Miles of underground conduit, showing:

1. Trench miles; and

2. Duct miles;

(3) Statistics for outside plant related to for interoffice on Schedule S-3, Outside Plant Statistics – Interoffice, showing year end amounts for:

- a. Miles of aerial wire;
- b. Miles of cable, broken down by
 1. The following cable classifications:
 - (i) Aerial;
 - (ii) Underground;
 - (iii) Buried;
 - (iv) Submarine; and
 - (v) Distribution or feeder;
 2. For each classification in b.1.(i) though (iv) above, a further breakdown into the following cable types:
 - (i) Copper; and
 - (ii) Fiber;
 3. For distribution or feeder cable in b.1.(v) above, a further breakdown into the following cable types:
 - (i) Copper
 - (ii) Fiber lit sheath; and
 - (iii) Fiber deployed sheath;
- c. Number of poles; and
- d. Miles of underground conduit, showing:
 1. Trench miles; and
 2. Duct miles; and

(4) Pension cost data on Schedule S-4, Pension Cost, showing:

- a. Current year and prior year amounts for:

1. Accumulated benefit obligation;
 2. Projected benefit obligation;
 3. Fair value of plan assets;
 4. Expected long-term return on assets;
 5. Net periodic pension costs, which requires showing:
 - (i) A description of the cost; and
 - (ii) The amount of the cost.
 6. Minimum required contribution; 7. Actual contribution;
 7. Maximum amount deductible; and
 8. Benefits payable; and
- (i) Certification of all of the information submitted on or with the report, containing:
- (1) A notary seal that has been made:
 - a. Under oath;
 - b. By the company's president or chief officer; and
 - c. By the company's treasurer or other officer in charge of accounts;
 - (2) Attestations, by each person, referred to in (1)b. and (1)c. above, that the information contained in the annual report:
 - a. Has been prepared under my direction;
 - b. The information has been carefully examined and reviewed by me;
 - c. Is accurate to the best of my knowledge; and
 - d. Provides an accurate statement of the position of the company;
 - (3) Signatures of each individual, referred to in (1)b. and (1)c. above; and
 - (4) Printed names and titles of the individuals in (3) above.

Puc 424.02 Form ILEC-2 Petition for Authority to Issue Securities. The "Petition for Authority to Issue Securities" required by Puc 423.06(a) shall include:

- (a) Utility filing information as defined in 402.21;
- (b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;
- (c) The following attachments:
 - (1) A petition for authority to issue securities including:
 - a. A description of authorized and outstanding long term debt and capital stock;
 - b. The amount of short term notes outstanding;
 - c. A description of new securities;
 - d. A description of what proceeds will be used for; and
 - e. The petitioner's prayer asking for the relief requested;
 - (2) A statement in reasonable detail of any proposed additions, construction or working capital requirements together with any proposed construction budget;
 - (3) Testimony by a qualified person that:
 - a. Explains the purpose of the financing;
 - b. Shows the effect of the financing on the company's financial rating(s);
 - c. Provides the proposed method of issuance and sale of the securities; and
 - d. Indicates how the financing will be consistent with the public good, pursuant to RSA 369:1;
- (d) The following exhibits:
 - (1) Exhibit 1, "Authorized and Outstanding Long-Term Debt," detailing each of the company's long-term debts in tabular format, with the following for each:
 - a. The type of debt;
 - b. If applicable, the coupon rate;
 - c. Issue and maturity dates;
 - d. Amount outstanding; and

- e. If applicable, call prices on the start date and end date of the issue period of the proposed financing;
- (2) Exhibit 2, "Authorized and Outstanding Capital Stock," providing a description of each type of outstanding stock;
 - (3) Exhibit 3, "Capital Expenditures," listing for the entire company and for New Hampshire:
 - a. A breakdown of capital expenditures made during the most recent calendar; and
 - b. An estimate of capital expenditures for the current calendar year;
 - (4) Exhibit 4, "Estimated Cost of Financing," listing each cost associated with issuing the securities;
 - (5) Exhibit 5, "Proforma Balance Sheet," providing a balance sheet for the most recent calendar year, adjusted for the effects of the proposed financing, with columns showing:
 - a. Balance sheet amounts for the most recent year;
 - b. Proforma adjustments resulting from the proposed financing; and
 - c. Totals of the balance sheet amounts and the proforma adjustments in b. above;
 - (6) Exhibit 6, "Proforma Income Statement," providing an income statement for the most recent calendar year, adjusted for the effects of the proposed financing, with columns showing:
 - a. Income statement amounts for the most recent year;
 - b. Proforma adjustments resulting from the proposed financing; and
 - c. Totals of the income statement amounts and the proforma adjustments in Error! Reference source not found. above;
 - (7) Exhibit 7, "Proforma Adjustments to Balance Sheet and Income Statement," listing proforma adjustments to the balance sheets and income statements of each calendar year that the proposed securities could be issued;
 - (8) Exhibit 8, "Source and Application of Funds and Capitalization" showing for the most recent calendar year:
 - a. Cash flows from operations, investing activities, and financing activities, adjusted for the effects of the proposed financing; and

b. A schedule of the company's capital structure that includes the effects of the proposed financing;

(9) Exhibit 9, "Terms and Conditions of Proposed Securities," listing the terms and conditions of each proposed security;

(10) If applicable, Exhibit 10, "Purchase and Sale Agreement and Commitment Letter," containing copies of:

a. Purchase and sale agreement(s) associated with the financing; and

b. Letter(s) of commitment from lender(s) that the company is approved for the financing; and

(11) If applicable, Exhibit 11, "Proposed Promissory Note and/or Mortgage" providing a copy of any promissory note or mortgage agreement associated with the financing; and

(e) Signature of the authorized representative of the ILEC, with date, certifying that:

(1) The information on the form is true and correct to the best of the individual's knowledge and belief, subject to the penalty for making unsworn false statements under RSA 641:3; and

(2) The petitioner utility company believes and, therefore, alleges that the securities to be issued will be consistent with the public good and that it is entitled to issue said securities under RSA 369 for the purposes set forth in its petition.

Puc 424.03 Form ILEC-3 Report of Proposed Fixed Capital Expenditures. The "Report of Proposed Fixed Capital Expenditures" required by Puc 423.06(b) shall include:

(a) Utility filing information as defined in Puc 402.21;

(b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form,

(c) The year that is the subject of the report;

(d) The date of the report;

(e) The report and sheet number; and

(f) For each proposed expenditure:

(1) The item number;

(2) The location of the proposed expenditure;

- (3) A description of the proposed addition, extension or capital improvement;
- (4) The estimated start and finish dates of construction; and
- (5) The estimated cost of each element of the proposed addition.

Puc 424.04 Form ILEC-4 Report of Proposed Changes in Depreciation Rates. The "Report of Proposed Changes in Depreciation Rates" required by Puc 423.04(a) shall include:

- (a) Utility filing information as defined in Puc 402.21;
- (b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;
- (c) For each item whose depreciation rate is proposed for revision:
 - (1) The account number and title;
 - (2) The estimated life, both present and proposed, in years;
 - (3) The net salvage, both present and proposed, in percentages;
 - (4) The depreciation rate, both present and proposed, by percentage;
 - (5) The net annual change in dollars; and
 - (6) The justification; and
- (d) Any supporting documentation the ILEC submits.

Readopt with amendments Puc 400, effective 5-10-05 (Document # 8348), so that Puc 400 reads as follows:

CHAPTER Puc 400 RULES FOR TELECOMMUNICATIONS

PART Puc 401 PURPOSE AND APPLICATION

Puc 401.01 Purpose. The purpose of this chapter is to prescribe rules and to establish standard procedures, general business rules, and guidelines for telecommunications providers in order to enable providers to comply with relevant statutes and commission orders.

Puc 401.02 Application. Parts 401 through 416 of this chapter shall apply to all ELECs and ILECs except to the extent preempted by the Telecommunications Act of 1996. Parts 420 through 425 of this chapter shall apply to all ILECs except to the extent preempted by the Telecommunications Act of 1996. In addition, the following commission rules shall apply to all ELECs and ILECs except to the extent preempted by the Telecommunications Act of 1996.

Puc 102, relative to definition of terms;

Puc 200, procedural rules;

Puc 800, underground utility damage protection program;

Puc 1300, utility pole attachments; and

Puc 1600, tariffs.

PART Puc 402 DEFINITIONS

Puc 402.01 "Accident notification roster" means the ordered list of commission staff members to be contacted about reportable or significant accidents which is available on the commission web site.

Puc 402.02 "Basic service" means telephone service providing all of the following capabilities:

- (a) Safe and reliable single-party, single-line voice service;
- (b) The ability to receive all non-collect calls, at telephone lines capable of receiving calls, without additional charge;
- (c) The ability to complete calls to any other telephone line, which is capable of receiving calls, in the state;
- (d) The opportunity to presubscribe to interLATA toll carriers;

- (e) The opportunity to presubscribe to intraLATA toll carriers;
- (f) Dialing parity;
- (g) Number portability;
- (h) Enhanced 911, pursuant to the requirements of the department of safety bureau of emergency communications or its successor agency;
- (i) Access to statewide directory assistance;
- (j) Telecommunications relay service (TRS);
- (k) A published directory listing, at the customer's election;
- (l) A caller identification blocking option, on a per-call basis;
- (m) A caller identification line blocking option that:
 - (1) Is available to all customers without a recurring charge;
 - (2) Is provided upon customer request without charge to customers who have elected non-published telephone numbers;
 - (3) Is available without a non-recurring charge to customers who certify that Caller ID threatens their health or safety; and
 - (4) Is available without a non-recurring charge when requested with installation of basic service;
- (n) A blocking option for pay-per-call calls, such as blocking all 900 or all 976 calls;
- (o) The ability to report service problems to the customer's basic service provider on a 24-hour basis, 7 days a week; and
- (p) Automatic Number Identification (ANI) to other carriers which accurately identifies the telephone number of the calling party.

Puc 402.03 "Change in ownership" means the complete acquisition of a carrier by another entity wherein the carrier retains its separate corporate identity, without change in the carrier's name, customer relationships, terms or conditions of service.

Puc 402.04 "Commission" means the New Hampshire Public Utilities Commission.

Puc 402.05 "Competitive Local Exchange Carrier" (CLEC) means a telecommunications carrier, and its successors and assigns, authorized by the commission after July 23, 1995 to provide telecommunications service for the public in a particular area within New Hampshire.

Puc 402.06 "Competitive Toll Provider" (CTP) means any carrier authorized to provide intraLATA toll service, except for an ILEC that provides toll service exclusively to its local service customers in New Hampshire.

Puc 402.07 "Contact information" means:

- (a) Name;
- (b) Title;
- (c) Complete postal mailing address;
- (d) Telephone number; and
- (e) Email address.

Puc 402.08 "Cyber attack" means a deliberate, unauthorized exploitation of computer systems, technology-dependent enterprises and networks.

Puc 402.09 "Dial tone" means an aural tone that indicates to the telephone end-user that the handset is able to place a call.

Puc 402.10 "Excepted Local Exchange Carrier (ELEC)" means

- (a) An ILEC providing telephone service to 25,000 or more lines; or
- (b) An ILEC providing telephone service to fewer than 25,000 lines that elects to be excepted, upon filing with the Commission of a written notice advising of such election; or
- (c) Any provider of telecommunications services that is not an ILEC..

Puc 402.11 "Gross utility revenue" means revenue earned by the utility from New Hampshire customers for voice service. Gross utility revenue includes any payphone revenues. When a utility offers a combination of voice services and non-utility services such as Internet or video for a single price, gross utility revenue portion shall be calculated based on the prices at which the voice services are offered on a standalone basis. If the utility does not offer the voice services on a standalone basis, the calculation shall be based on the prices at which the largest ILEC in the state offers such services.

Puc 402.12 "Incumbent local exchange carrier" (ILEC) means a telecommunications carrier, and its successors and assigns, authorized under law or by the commission before July 23, 1995, to provide telephone exchange service. "ILEC" includes Rural exemption ILECs, non-exempt ILECs, ILEC-ELECs, and ILEC-NELECs as described below.

- (a) "ILEC-Excepted Local Exchange Carrier" (ILEC-ELEC) means:

(1) An ILEC providing service to 25,000 or more access lines; or

(2) An ILEC that has notified the commission that it chooses to be considered an ILEC/ELEC.

(b) "ILEC–Not an Excepted Local Exchange Carrier" (ILEC–NELEC) means an ILEC which is not an ILEC/ELEC.

(c) "Non-exempt ILEC" means an ILEC that is not exempted from the obligations of 47 USC 251(c).

(d) "Rural exemption ILEC" means an ILEC exempted from the obligations of 47 USC 251(c).

Puc 402.13 "Internet Protocol" means the network communications protocol specification adopted as a standard by the Internet Engineering Task Force (IETF) in RFC 791, inclusive of protocol specifications that the IETF has identified as obsoleting or updating RFC 791.

Puc 402.14 "IP-enabled service" means any service, capability, functionality, or application provided using Internet Protocol, or any successor protocol, that enables an end-user to send or receive a communication in Internet Protocol format, regardless of technology. No service included in the definition of "Voice over Internet Protocol service" shall be considered an IP-enabled service.

Puc 402.15 "Reportable accident" means an accident occurring in New Hampshire in connection with the utility's property or facilities which:

(a) Involves telephone cable clearances;

(b) Involves aircraft, trains or boats;

(c) Results in closure of a state highway;

(d) Is likely to be, or has been, reported on television; or

(e) Involves consequences of a magnitude or severity comparable to those described in (a) through (d) above.

Puc 402.16 "Secretary of state certificate of authority" means the Certificate of Legal Existence, Certificate of Authority, or other certification issued by the New Hampshire secretary of state which authorizes an entity to transact business in the state.

Puc 402.17 "Significant accident" means a reportable accident in which:

(a) A fatality has occurred;

(b) Any person has received an injury which requires in-patient hospitalization, to the extent known by the utility;

(c) Any person has received an injury which incapacitates that person from active work for a total of six days or more during the 10 days immediately following the accident, to the extent known by the utility;

(d) Property damage over \$25,000 has occurred, to the extent known by the utility;

(e) An electrical contact has occurred; or

(f) Damage to the utility's facilities interrupts service to all of the utility's customers in an entire telephone exchange or municipality for a period of 15 minutes or longer.

Puc 402.18 "Significant facilities disruption" means the inability of the facilities of a VSP to reliably carry telephone messages in New Hampshire that affects:

(a) An entire exchange;

(b) All customers in a similar manner, such as interconnection failures;

(c) 250 or more access lines and lasts more than 30 minutes;

(d) 5000 or more access lines; or

(e) The majority of customers in a municipality.

Puc 402.19 "Successor protocol" means any Internet protocol specification determined by the commission in a future rulemaking to update or replace the Internet Protocol itself.

Puc 402.20 "Telecommunications relay service" (TRS) means a service that enables telephone communication between hearing people and people who are deaf, hard of hearing or speech impaired.

Puc 402.21 "Transfer of customer base" means the merger, acquisition, transfer, lease or other change in ownership of the customer base, franchise, works or system, or any part of such customer base, franchise, works or system, of a carrier, which involves a change in the carrier's name, customer relationships, or terms and conditions of service.

Puc 402.22 "Utility filing information" means:

(a) The utility's legal name;

(b) The utility's VSP identification number, if one has been provided by the commission;

(c) Each trade name the utility uses with its customers;

- (d) The utility's complete mailing address;
- (e) The utility's telephone number;
- (f) The utility's email address;
- (g) The utility's web site address;
- (h) The utility's federal employer identification number (FEIN);
- (i) The printed name and title of the authorized representative signing the form;
- (j) The current date; and

(k) Certification by signature that the information on the form is true and correct to the best of the authorized representative's knowledge and belief, subject to the penalty for making unsworn false statements under RSA 641:3.

Puc 402.23 "Voice over Internet Protocol service" means a service that:

- (a) Enables real-time, two-way voice communications that originate from or terminate in the user's location in Internet Protocol or any successor protocol;
- (b) Requires a broadband connection from the user's location; and
- (c) Permits users generally to receive calls that originate on the public switched telephone network and to terminate calls to the public switched telephone network.

Puc 402.24 "Voice service" means the conveyance of telephone messages for the public, regardless of technology used.

Puc 402.25 "Voice Service Provider" (VSP) means any ELEC or any ILEC owning, operating or managing any plant or equipment or any part of the same for the conveyance of telephone messages for the public, with the following exceptions:

- (a) Municipal corporations and county corporations operating within their corporate limits;
- (b) Providers of Cellular Mobile Radio Service.

PART Puc 410 VOICE SERVICE PROVIDERS (VSPs)

PART Puc 411 VSP REGULATORY REQUIREMENTS

Puc 411.01 Registration of VSPs Previously Authorized as CLECs or ILECs.

(a) Each entity registered with the commission on the effective date of this rule to provide local exchange voice service, intraLATA toll service, and/or payphone service shall be registered as a Voice Service Provider authorized to provide the same category(ies) of voice service in the same area for which it was authorized by its previous registration. Each such VSP shall be provided with a VSP identification number, at which time its VSP authorization shall commence and its previous registration(s) shall expire.

(b) Each entity registered on the effective date of this rule as a Competitive Local Exchange Carrier as defined in Puc 402.05 whose registered services do not include voice service as defined in Puc 402.23 shall be notified that VSP registration is not required for the provision of its services, and its CLEC authorization shall expire.

(c) Each entity operating on the effective date of this rule as an Incumbent Local Exchange Carrier as defined in Puc 402.12 shall be registered as a Voice Service Provider authorized to provide voice service as defined in 402.23 in its ILEC franchise area, and shall be provided with a VSP identification number, at which time its VSP authorization shall commence. Its status as an ILEC shall be unaffected by this registration.

Puc 411.02 Authorization Required to Provide Non-IP Voice Service.

(a) No person or entity shall provide voice services as defined by Puc 402.23 other than VoIP or IP-enabled services in any area of New Hampshire unless and until that person is registered as a VSP authorized to provide that category of service in that area.

(b) To apply for authorization to provide voice service other than VoIP or IP-enabled services a person or entity shall file a completed Form VSP-8 Application for Registration to Provide Non-IP Voice Service as defined in Puc 416.09.

(c) Rural exemption ILEC territory. If the applicant seeks to provide service in the territory of a rural exemption ILEC as defined in Puc 402.12, such ILEC shall be provided an opportunity to propose to the commission that the VSP be required by the commission to meet the requirements of 47 USC 253(f) regarding eligible telecommunications carrier qualifications. The commission shall determine whether to impose such a requirement through an adjudicative proceeding.

(d) Denial of Registration

(1) The commission shall deny an application for registration if, and only if, it determines that the applicant or its general partners, corporate officers, director of the company, limited liability company managers or officers:

a. Have committed an act that would constitute good cause to find a violation under these rules;

b. Have, within the 10 years immediately prior to registration, had any civil, criminal or regulatory sanctions or penalties imposed against them pursuant to any state or federal consumer protection law or regulation;

c. Knowingly made a material false statement of fact in the application; or

d. Demonstrated on its application such flagrant or repeated violations of the requirements to operate as a utility or a competitive carrier in other state(s) that the commission determines that it is not in the public good to allow registration.

(2) In the event that the commission denies an application for registration, the applicant may, within 30 days, file a request for reconsideration.

(e) Unless the commission denies an application for VSP registration pursuant to (d) above, the commission shall issue a VSP identification number authorizing the applicant to provide voice service in the specified territory. Such authorization may include requirements imposed pursuant to (c) above.

Puc 411.03 Providing VoIP and IP-Enabled Services.

(a) A VSP shall be permitted to offer any Voice over Internet Protocol service as defined in Puc 402.23 at any location within the state without commission authorization.

(b) A VSP shall be permitted to offer any IP-enabled service as defined in Puc 402.14 at any location within the state without commission authorization.

(c) A VSP not previously registered pursuant to Puc 411.01 or 411.02 which provides VoIP and/or IP-enabled services shall notify the commission not later than 60 days after the later of:

(1) First offering any voice service as defined in Puc 402.24 in New Hampshire; or

(2) The effective date of this rule.

(1) Such notification shall include Form VSP-1 Contact and Trade Name Information, as defined in Puc 416.02.

(2) The commission shall assign a VSP identification number in response to such notification and notify the VSP of the identification number.

Puc 411.04 Assessment. A VSP shall be assessed pursuant to RSA 363-A:2, and shall remit such assessment to the commission, pursuant to RSA 363-A:4.

Puc 411.05 Tariff for Wholesale Services. A VSP that offers telecommunications services, including but not limited to access service, to other telecommunications carriers shall maintain a complete tariff of such services with the commission, pursuant to Puc 1600.

Puc 411.06 Web Site. A VSP shall maintain a web site listing the rates, fares, charges, prices, terms, and conditions of all voice services offered to end users, and shall ensure that the web site is accessible to the public.

Puc 411.07 Accident Notifications

(a) A VSP shall notify the commission of reportable accidents as defined in 402.15.

(b) In the event of a significant accident pursuant to Puc 402.17 definitions, the VSP shall notify the commission by telephone as follows:

(1) During regular commission hours, the VSP shall contact the first representative listed for telephone accident notifications on the accident notification roster as defined in Puc 402.01, at the commission telephone number provided, and, if that representative is unavailable, the VSP shall work sequentially through the accident notification roster until it speaks directly with one of the commission representatives listed therein.

(2) Outside of regular commission hours, the VSP shall:

a. Call the commission general telephone listing, provided in the accident notification roster, and leave a voice mail message:

1. Identifying the VSP and the name and return telephone number of the individual attempting to report; and

2. Stating that an accident requiring notification has occurred and will be reported when the commission next opens; and

b. Attempt to contact a commission representative listed on the accident notification roster at the after-hours telephone number provided, starting with the representative listed for telephone accident notifications, and working sequentially through the list until the VSP speaks directly with one of the commission representatives listed therein.

(3) The VSP shall provide the commission with the following information:

a. The name of the VSP;

b. The name of the person making the report and the telephone number at which they can be reached;

c. A brief description of the accident or event and location;

d. The time at which:

1. The accident or event occurred;

2. The VSP was first notified of the accident or event; and
- e. A description of any fatalities, personal injuries, and damages; and
- f. Any other information relevant to the cause of the accident and the extent of the damages.

(4) Notification of a significant accident shall not be deemed complete until a VSP's representative:

- a. Speaks to a commission representative listed on the accident notification roster; and
- b. Communicates to the commission representative the information required by (3) above.

(c) For all other reportable accidents, pursuant to Puc 402.15, a VSP shall notify the commission by telephone during regular business hours as outlined in (b)(1) above:

- (1) On the day of the accident or event, if possible; or
- (2) On the next business day.

(d) In addition to notifying the commission, a VSP shall file Form VSP-3 Utility Accident Report as defined in Puc 416.04, for each reportable accident within 10 business days of the accident.

(e) If the VSP is unable to speak to a commission representative outside of regular commission hours, the VSP shall, as soon as possible on the next business day, contact the commission as outlined in (b)(2)a. above.

Puc 411.08 Payphone Service

(a) Any payphone maintained by a VSP shall provide, without charge to the customer:

- (1) A dial tone signal;
- (2) 911 emergency access; and
- (3) Access to TRS as defined in Puc 402.20.

(b) Commission inspections. A VSP shall allow and assist the commission when it shall, from time to time, inspect the payphones it maintains and the manner in which each such VSP has conformed to statutes, rules, and orders.

Puc 411.09 TRS Charges

(a) A VSP shall remit the required TRS charges per customer ordered by the commission, on or before the 20th day of each month, to the TRS trustee account designated by the commission.

(b) A VSP shall provide the New Hampshire relay provider with all information necessary to ensure local calls placed through the TRS are not billed as toll calls and that toll calls placed through the TRS are not treated as local calls.

Puc 411.10 E911 Surcharge

(a) A VSP shall collect the E911 surcharge required by RSA 106-H:9 in the amount ordered by the commission.

(b) A VSP shall remit monthly the amount collected pursuant to (a) above to:

Department of Safety Bureau of Emergency Communications
33 Hazen Drive
Concord, New Hampshire, 03305.

Puc 411.11 General Preservation and Availability of Records.

(a) A VSP shall preserve all records required by Puc 200, 400, and 1600 for a period of 2 years unless otherwise designated by the commission's rules governing the preservation of records.

(b) A VSP shall make available the records required to be preserved pursuant to (a) above to the commission, or its designated representative, for examination during the VSP's normal business hours.

PART Puc 412 VSP RETAIL SERVICE

Puc 412.01 TRS Access. Each VSP shall provide, directly or indirectly, telecommunications relay services pursuant to 47 CFR 64.603.

Puc 412.02 911 Access. Each VSP shall make available the universal emergency telephone number 911 pursuant to the requirements of the department of safety bureau of emergency communications or its successor agency.

Puc 412.03 VSP Notices to Customers

(a) Unless otherwise specified, any notice to customers required by these rules shall:

- (1) Include the company name and relevant contact telephone number;
- (2) Be provided:

- a. In a separate mailing;
- b. As a bill insert; or
- c. By clear and conspicuous notice printed on the customer's bill; and

(3) Be sent separately from communications that would otherwise include only promotional materials.

(b) Notices pursuant to this section may be delivered electronically to those customers who have elected to receive bills and notices electronically.

(c) Electronic delivery pursuant to (b) above shall not include posting a notice on a publicly available website without direct notification to the customer pursuant to this section.

Puc 412.04 Slamming Prohibited

(a) A VSP shall comply with RSA 374:28-a and FCC slamming regulations, 47 CFR 64.1100-1170 and 1190.

(b) If, after notice and opportunity for hearing, the commission finds that a VSP has switched a subscriber's selection of carrier without authorization, the VSP shall be subject to an administrative fine, not to exceed \$2,000 per subscriber line switched without authorization, pursuant to RSA 374:28-a, II.

(c) For repeated or flagrant slamming violations, after notice and opportunity for hearing, the commission may withdraw any authorization granted to the VSP under Puc 411.02, if applicable. The commission may also, or alternatively, institute a proceeding under RSA 374:41.

(d) Transfer of Customer Base

(1) When a VSP proposes a transfer of customer base as defined in Puc 402.21, the VSP shall notify the commission by filing Form VSP-4 Customer Bulk Transfers Report as defined in Puc 416.05.

(2) No fewer than 14 days prior to the effective date of a VSP transfer of customer base, the VSP shall provide written notice pursuant to Puc 412.03 to each affected customer which includes:

- a. Notice that the VSP shall discontinue providing VSP services to the customer;
- b. Notice of the date the VSP shall discontinue providing VSP services to the customer;
- c. Notice that the customer will be assigned to the proposed transferee or lessee carrier unless the customer selects an alternate local exchange service provider;

- d. Notice that the change in carrier shall be without charge to the customer;
 - e. A clear statement:
 - 1. Of any difference in the rates, terms and conditions of service of the VSP and the rates, or terms and conditions of service of the proposed transferee or lessee VSP; or
 - 2. That the rates, terms and conditions of service of the VSP and the proposed transferee or lessee VSP are the same;
 - f. The name, address and telephone number of the proposed transferee or lessee VSP; and
 - g. Notice of the time period within which the customer shall make a selection of any alternate VSP or be assigned to the default or successor carrier, if different than the date the VSP shall cease to provide service to the affected customer.
- (3) A VSP shall provide a copy of the notice described in (d)(2) above to the commission at the same time notice is sent to affected customers.
- (4) A VSP shall, within 30 days of the effective date of the transfer of customer base, refund to its customers any applicable amounts owed.
- (5) The proposed transferee or lessee shall register as a VSP, pursuant to Puc 411.01, if not already so registered.

Puc 412.05 Cramming Prohibited.

- (a) "Cramming" means a submission or inclusion of unauthorized, misleading, or deceptive charges for products or services on a customer's utility bill. Cramming does not include charges required or explicitly authorized by law.
- (b) A VSP shall not engage in cramming.
- (c) If, after notice and opportunity for hearing, the commission finds that a VSP has engaged in cramming, the VSP shall be subject to an administrative fine not to exceed \$1,000 per offense, pursuant to RSA 378:46.
- (d) In setting the administrative fine in any such proceeding, the commission shall consider adoption by the VSP of the full set of procedures listed below to be a mitigating factor indicative of a corporate policy to prevent cramming:

- (1) Bills are rendered at regular intervals that end on the corresponding day of each month.
- (2) Each bill shows all factors as are necessary, so that the charges may be readily understood from the information appearing on the bill.
- (3) Each bill includes the following:
 - a. The date of the current bill;
 - b. For those utilities which charge interest and/or late charges after the due date:
 1. The due date; and
 2. Any applicable penalty;
 - c. Any applicable discount;
 - d. The charges;
 - e. On the first page, a notice for questions regarding the bill including:
 1. The toll-free customer service telephone number of the utility;
 2. A statement directing customers to contact the utility regarding bill questions; and
 3. A statement that the customer may call the commission for further assistance after first attempting to resolve disputes with the utility, with the commission's toll-free telephone number listed.
- (4) All payments made at an authorized payment agency of the utility are credited to the customer's account and posted effective the date payment is rendered to the authorized payment agency.
- (5) Bills are delivered:
 - a. Via US postal service; or
 - b. Via an electronic billing system when offered by the utility and elected by the customer.
- (6) The utility maintains and makes available to the commission upon request an accurate account of all utility charges for service billed to each customer and maintains records showing the information from which each bill may be readily computed.

(7) Notice to Customers of Changes in Rates.

- a. Prior to the effective date of any rate increase, the VSP notifies all affected customers of the rate increase pursuant to Puc 412.03, except if and to the extent that a contract between the customer and the VSP permits increases in rates over the contract term.
- b. The notice in (a) above includes:
 1. The new rate;
 2. The effective date of the rate increase; and
 3. A statement that the customer has thirty days to discontinue the service without incurring the rate increase.
- c. A customer may, at any time up to and including 30 days following the written notice in a. above, request discontinuation of the relevant service.
- d. The customer discontinuing the service pursuant to (c) above automatically receives an adjustment in the amount of the increase, retroactive to the effective date of the rate increase.

Puc 412.06 Confidentiality Requirements.

- (a) A VSP shall treat all communications between and with customers as confidential unless, and to the extent, authorized by the commission, or state or federal law.
- (b) No VSP operators, employees or agents shall, except when a technical necessity exists:
 - (1) Listen to any telephone conversation between customers; or
 - (2) Monitor the content of non-voice communication such as data.
- (c) Employees, including operators and agents of a VSP, shall not repeat, divulge or use to any personal advantage or in any improper or illegal manner, any communication overheard or intercepted in any way, from or regarding, any telephone communication, including non-voice communication, to or from a customer of the VSP, unless, and to the extent, authorized by the commission or by state or federal law.
- (d) A VSP shall develop and enforce written methods and procedures to establish strict compliance with customer confidentiality rules on the part of their employees and agents.

(e) A VSP shall protect Customer Proprietary Network Information (CPNI) as defined in the Communications Act of 1934, as amended, 47 U.S.C. 222(h)(1) at least to the level required by FCC regulations.

Puc 412.07 Cessation of Service. Before terminating any customer's voice service as defined in Puc 402.24 for any reason other than customer request, a VSP shall provide 14 days' notice to the customer. This notice shall include a description of the process by which the customer may transfer the telephone number to another provider.

Puc 412.08 Lifeline customers. When a VSP has customers who participate in the federal Lifeline Telephone Assistance program for its services:

(a) The VSP shall apply payments on the customer account first to basic telephone service as defined in 402.02, and then to any remaining customer balance.

(b) The VSP may not disconnect the customer's basic telephone service except at the request of the customer when payment for basic telephone service is current.

Puc 412.09 Complaints. The commission shall accept and resolve complaints from VSP customers regarding:

(a) Basic telephone service; and

(b) Alleged violations of the requirements of Puc 412.01 through 412.08.

PART Puc 413 VSP EQUIPMENT AND FACILITIES

Puc 413.01 Construction, Installation and Maintenance of Physical Plant.

(a) A VSP shall construct, install and maintain its plant, structures, equipment, and lines in a manner that enables such facilities to reliably carry telephone messages, including messages that also traverse the facilities of other VSPs.

(b) A VSP shall construct, install and maintain its plant, structures, equipment, and lines in accordance with the National Electrical Safety Code, 2012 edition.

(c) A VSP shall construct, install and maintain its plant, structures, equipment, and lines to prevent interference with service furnished by other carriers and by other public service facilities, such as cable, fire alarm, electric, water, sewer, gas, or steam facilities.

(d) A VSP shall, at regular intervals, test, inspect, and perform preventive maintenance designed to achieve efficient, safe, adequate, and continuous operation of its system, repairing, adjusting, and replacing any equipment and facilities as needed.

(e) A VSP shall preserve records of any and all tests and inspections, required by (b) through (d) above, pursuant to Puc 411.10, regarding preservation of records.

(f) The records preserved pursuant to (e) above shall be made available to the commission, on a confidential basis, upon request, and shall contain:

- (1) The equipment tested or inspected;
- (2) The reason for the test or inspection;
- (3) The general conditions under which the test or inspection was made;
- (4) The general result of the test; and
- (5) Any corrections which were made subsequent to the test or inspection.

Puc 413.02 Repair of Facilities. When a VSP's facilities are reported or found to be incapable of reliably carrying telephone messages, the VSP shall repair the facilities as promptly as possible.

Puc 413.03 Emergency Operations.

(a) A VSP shall make reasonable provisions to meet emergencies resulting from any of the following:

- (1) Failures of commercial power service;
- (2) Sudden and prolonged increases in traffic;
- (3) Illness, strike, or labor unrest of employees;
- (4) Failure of a supplier to deliver materials or supplies;
- (5) Civil unrest;
- (6) Cyber attacks; or
- (7) Any other significant disasters, including, but not limited to, fire, storms, floods, or other "acts of God" causing loss of communication to a large population or area of the state to the extent that the magnitude or duration is foreseeable.

(b) A VSP shall establish plans and procedures and issue instructions to its employees and agents to be followed in the event of an emergency in order to prevent or mitigate interruptions or impairment of the ability of its facilities to reliably carry telephone messages.

(c) The preparations required by (b) above shall include plans and procedures for operations under extreme, severe or adverse conditions, such as natural disasters, strike, labor unrest, civil unrest or supplier disruption.

(d) The plans and procedures established under (c) above shall be made available to the commission, on a confidential basis, upon request.

Puc 413.04 Facilities Disruptions. A VSP shall report significant facilities disruptions as defined in 402.18, by calling the commission within the following time frames:

(a) For disruptions which occur during regular commission hours, within 60 minutes of occurrence; and

(b) Otherwise, by 9:00 a.m. on the business day following the disruption.

(c) A VSP shall report significant facilities disruptions in writing to the commission on Form VSP-5 Facilities Disruption Report defined in Puc 416.06, which shall be filed within 10 days of the outage.

Puc 413.05 Safety Instructions. A VSP shall instruct its employees engaged in line construction, where pole facilities are used jointly with an electric utility, in the practice and use of accepted rules for resuscitation from electric shock.

Puc 413.06 Commission Inspections. A VSP shall allow and assist the commission when it shall, from time to time, inspect the works and system of a VSP and the manner in which each such VSP has conformed to statutes, rules, and orders.

Puc 413.07 The Commission shall accept and resolve complaints from the public, including other VSPs, regarding alleged failures of the facilities of a VSP to reliably carry telephone messages.

PART Puc 414 VSP INTERCARRIER OBLIGATIONS

Puc 414.01 Intercompany Cooperation. A VSP shall cooperate with all carriers to ensure a ubiquitous telecommunications network in New Hampshire capable of completing all calls, over which customers perceive no transition from one carrier to the next.

Puc 414.02 Provision of Interconnection.

(a) A VSP has the duty to interconnect directly or indirectly with the facilities and equipment of other telecommunications carriers.

(b) A VSP interconnecting directly with another VSP shall provide citations to necessary technical references to the interconnecting VSP[s].

Puc 414.03 Network Changes.

(a) Network changes made by a VSP that affect direct interconnection shall be backward compatible for 3 years from the introduction of the change.

(b) At least 6 months prior to network changes which may affect existing or pending interconnections, a VSP shall make available to affected VSPs necessary information relating to network design and technical standards, and information concerning changes to the network that affect interconnection.

Puc 414.04 Switching and Signaling Obligations.

(a) A VSP shall provide answer and disconnect supervision in accordance with industry standards.

(b) A VSP shall deliver to its customers all calls unless screened or blocked at the customer's request.

(c) A VSP shall provide access to operator services pursuant to the Telecommunications Act of 1996.

(d) A VSP shall provide reasonable access to all signaling information pursuant to industry protocols.

(e) A VSP shall not interfere with the transmission of signaling information.

(f) A VSP shall communicate, on a demand and preventative basis, information regarding maintenance necessary to ensure successful call completion.

Puc 414.05 Trouble Reporting and Resolution Obligations.

(a) A VSP that receives a trouble report from its customer shall coordinate the trouble response in a timely manner.

(b) A VSP providing voice service as defined in Puc 402.24 to an end user is responsible for accepting, reporting and coordinating the resolution of troubles that involve interruption of such service, regardless of who makes the report.

(c) A VSP that receives a trouble report from its customer regarding the non-completion of an outgoing call shall accept, report, and coordinate the resolution of that trouble.

(d) A VSP shall rectify customer troubles reported by another VSP in a prompt and nondiscriminatory manner.

Puc 414.06 Rights of Way. A VSP shall provide access to any pole, duct, conduit or right of way owned or controlled by the VSP in accordance with the Telecommunications Act of 1996.

Puc 414.07 Carrier to Carrier Migrations.

(a) A VSP shall not release confidential customer information, including customer usage data and customer payment information, without written authorization from the customer, unless otherwise required by law.

(b) A VSP shall accept and respond to requests for customer information, service and feature information, and migration and installation orders without regard to whether the service is being resold or migrated.

(c) When acquiring a new customer, a VSP shall schedule the events of a migration and notify the customer of the timing and impact of those events.

(d) When migrating end users, a VSP shall work together in good faith with other carriers to minimize or avoid any problems, including, but not limited to, service interruptions and billing problems.

(e) When porting a customer's number to another carrier, a VSP shall release the number without delay or consideration of any issue such as the customer's account balance.

(f) A VSP shall be responsible for updating any equipment or information systems as needed to direct inbound calls to the migrated customer, at least 1 business day prior to a cutover.

Puc 414.08 Intercompany Contact Information.

(a) A VSP shall provide and regularly maintain contact and escalation lists for network, interconnection and provisioning issues on its web page.

(b) Substantive changes to the location or content of the information provided in (a) above shall be updated within 5 business days.

Puc 414.09 Accessing, Maintaining, and Updating of Databases.

(a) To the extent that a VSP administers, directly or indirectly, the following databases, it shall provide reasonable access for the purpose of maintaining and updating the information therein:

- (1) Directory assistance;
- (2) The E911 database;
- (3) The toll-free 800 database; and
- (4) Other databases necessary for the provision of ubiquitous service.

(b) A VSP shall provide information necessary to maintain and update the following information in a timely and responsible manner:

- (1) Directory assistance;

- (2) The E911 database;
- (3) The toll-free 800 database; and
- (4) Other databases necessary for the provision of ubiquitous service.

Puc 414.10 Directory Obligations.

(a) A VSP shall permit any carrier to list its customers' telephone numbers in the VSP's published white and yellow pages telephone directory or directories.

(b) A VSP shall provide subscriber listing information to publishers for the purpose of publishing telephone directories and/or offering directory assistance on a nondiscriminatory basis.

(c) A VSP shall not publish or list numbers for which other VSPs request non-directory listed or non-published status.

PAR Puc 415 VSP REPORTS AND FILINGS

Puc 415.01 Due Annually.

(a) Form VSP-1 Contact and Trade Name Information as described in Puc 416.02, shall be due on or before March 31 of each year, and shall cover the most recent fiscal year.

(b) Form VSP-2 Assessment Report as described in Puc 416.03, shall be due on or before March 31 of each year, and shall cover the most recent fiscal year.

(c) If the VSP operated any payphones during the previous year, it shall file Form VSP-6 Payphone Location Report described in Puc 416.07, on or before March 31 of each year, covering the most recent fiscal year.

Puc 415.02 Event-Driven. A VSP shall file the following reports with the commission within 30 days of the event that necessitates the filing unless otherwise specified:

(a) A Form VSP-1 Contact and Trade Name Information as described in Puc 416.02, on the occurrence of any change in the information on the VSP's most recently filed VSP-1;

(b) A Form VSP-3 Utility Accident Report as described in Puc 416.04, on the occurrence of a reportable accident as defined in Puc 411.06;

(c) A Form VSP-4 Customer Bulk Transfers Report as described in Puc 416.05, on the occurrence of a Transfer of Customer Base or Change in Ownership pursuant to Puc 412.04.

(d) A Form VSP-5 Facilities Disruption Report as described in Puc 416.06, on the occurrence of a significant facilities disruption, as described in Puc 413.04(c).

(e) A Form VSP-7 Exchange Eligibility Report as described in Puc 418.08, when becoming eligible to provide service in an exchange.

(f) A Form VSP-8 Application for Registration to Provide Non-IP Voice Service as described in Puc 416.09, prior to offering such service in an area in which the VSP is not yet authorized.

Puc 415.03 Submitting Reports and Forms.

(a) A VSP shall submit all reports and forms to the commission by the following methods:

(1) Mail or other delivery to:

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, NH 03301-2429; or

(2) Electronic report filing as the commission shall provide on the commission website.

(b) A VSP making an electronic filing pursuant to (a)(2) above must comply with Puc 202.08 regarding filing requirements.

Puc 415.04 Confidential Treatment. A VSP which seeks confidential treatment of any report or any portion of a report required by this section shall do so pursuant to Puc 201.

PART Puc 416 VSP FORMS

Puc 416.01 Availability of Forms.

(a) All commission forms shall be available on the commission's web site at <http://www.puc.nh.gov/Telecom/telecom.htm>.

(b) Forms may be submitted electronically, but a VSP must comply with Puc 200 regarding filing requirements.

Puc 416.02 Form VSP-1 Contact and Trade Name Information. The "Contact and Trade Name Information" form, required by Puc 411.01(c), 415.01(a), and 415.02(a), shall include:

- (a) Utility filing information as defined in Puc 402.22;
- (b) The VSP's toll-free number and email address for customer service;
- (c) The VSP's toll-free number and email address for repair service;
- (d) The hours of operation for customer service and repair service;

- (e) An indication of whether the VSP wishes to receive reports and reminders via email;
- (f) The names and titles of the principal officers of the VSP;
- (g) An escalation list identifying individuals for network, provisioning, and interconnection issues;
- (h) Contact information as defined in Puc 402.07 for the person responsible for regulatory matters;
- (i) Contact information as defined in Puc 402.07 for the person that the commission's consumer affairs division shall call regarding consumer complaints from customers;
- (j) Contact information as defined in Puc 402.07 for the director of the VSP's customer service department;
- (k) Contact information as defined in Puc 402.07 for the officer responsible for customer service; and
- (l) Contact information as defined in Puc 402.07 for the person responsible for paying assessment bills.

Puc 416.03 Form VSP-2 Assessment Report. The "Assessment Report" required by Puc 415.01(b), shall include:

- (a) Utility filing information as defined in Puc 402.22;
- (b) The gross utility revenue as defined in Puc 402.11 received during the period; and
- (c) The number of New Hampshire telephone numbers in use by the VSP's customers.

Puc 416.04 Form VSP-3 Utility Accident Report. The "Utility Accident Report" required by Puc 415.02(b) shall include:

- (a) Utility filing information as defined in Puc 402.22;
- (b) Date of the report; and
- (c) Information regarding each reportable accident for the period, to include:
 - (1) The date of the accident;
 - (2) The location of the accident;
 - (3) An indication of whether the accident resulted in a significant facilities disruption;

- (4) A description of the cause of the accident;
 - (5) A description of the extent of any property damage;
 - (6) The name of any injured person;
 - (7) The injured person's relationship to the utility, if any;
 - (8) A description of the nature of injuries;
 - (9) An indication of whether any injury was fatal;
 - (10) The date of death of any person, if applicable;
 - (11) An indication of whether the accident involved electric contact;
 - (12) An indication of whether any pole involved in the accident was licensed and properly located; and
 - (13) An indication of whether any pole anchor involved in the accident was licensed and properly located.
- (d) In the event the VSP answers negatively to (c)(12) or (c)(13) above, the VSP shall provide:
- (1) A copy of the relevant pole license; and
 - (2) A diagram showing the locations of the pole or anchor(s) as they are licensed and as they are actually located.
- (e) The VSP shall attach the following:
- (1) A diagram of the accident; and
 - (2) A police report of the accident, if available

Puc 416.05 Form VSP-4 Customer Bulk Transfers Report. The "Customer Bulk Transfers Report" form required by Puc 412.04(b) and Puc 412.04(c) shall include:

- (a) Utility filing information as defined in Puc 402.22 for the transferor;
- (b) Utility filing information as defined in Puc 402.22 for the transferee;
- (c) The number of New Hampshire customers affected;
- (d) The effective date of the transfer; and

(e) An attached Form VSP-1 Contact and Trade Name Information, for the transferee, as described in Puc 416.02

(f) An indication of whether the transfer is the result of a Transfer of Customer Base, or a Change in Ownership.

Puc 416.06 Form VSP-5 Facilities Disruption Report. The "Facilities Disruption Report" required by Puc 413.04 shall include:

- (a) Utility filing information as defined in Puc 402.22;
- (b) The date of the report;
- (c) The date and time of the disruption;
- (d) The location of the disruption;
- (e) Whether an entire exchange was affected, to the best knowledge of the VSP;
- (f) The number of affected access lines;
- (g) The cause of the disruption;
- (h) The date and time the facilities were repaired;
- (i) The name of the person contacted at the commission; and
- (j) The date and time the commission was contacted.

Puc 416.07 Form VSP-6 Payphone Location Report. The "Payphone Location Report" required by Puc 415.01(c), shall include:

- (a) Utility filing information as defined in Puc 402.22 for the payphone owner;
- (b) For each payphone the VSP has in service:
 - (1) Telephone number;
 - (2) Name of location;
 - (3) Street address;
 - (4) City or town and zip code;

- (5) An indication of whether the payphone is located within 750 feet of another payphone; and
 - (6) An indication of whether the phone accepts coins.
- (c) For each payphone the VSP has removed from service since filing the previous VSP-6 form:
- (1) Telephone number;
 - (2) Name of location;
 - (3) Street address;
 - (4) City or town and zip code;
 - (5) An indication of whether the payphone is located within 750 feet of another payphone; and
 - (6) An indication of whether the phone accepts coins.

Puc 416.08 Form VSP-7 Exchange Eligibility Report. The "Exchange Eligibility Report" required by Puc 415.02(e) shall include:

- (a) Utility filing information as defined in Puc 402.22; and
- (b) A table listing each exchange in which the VSP has:
 - (1) Ported telephone numbers assigned to its customers
 - (2) Blocks of telephone numbers assigned to the VSP; or
 - (3) Applied for blocks of telephone numbers.
- (c) For each such exchange, the table shall include:
 - (1) The exchange name, as used by the ILEC serving that exchange;
 - (2) The relevant NXX number;
 - (3) The NXX thousand-block number, if applicable;
 - (4) Whether the VSP has a collocation arrangement with the ILEC serving that exchange; and
 - (5) If the answer to (4) is 'No':

- a. The number of VSP customers in the exchange served by a VSP-owned copper or coaxial loop;
- b. The number of VSP customers in the exchange served by a VSP-owned fiber loop;
- c. The number of VSP customers in the exchange served by an enhanced extended loop (EEL); and
- d. Information including name, address, and telephone number for at least one customer.

Puc 416.09 Form VSP-8: VSP Application for Registration to Provide Non-IP Voice Service. The "VSP Application for Registration to Provide Non-IP Voice Service" required by Puc 411.02(b) shall include:

- (a) Utility filing information as defined in Puc 402.22; and
- (b) Responses to:
 - (1) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers has ever been convicted of any felony that has not been annulled by a court.
 - (2) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers have had any civil, criminal or regulatory sanctions or penalties imposed against them pursuant to any state or federal consumer protection law or regulation.
 - (3) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers have settled any civil, criminal or regulatory investigations or complaints.
 - (4) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers is currently the subject of any pending civil, criminal or regulatory investigation or complaint involving any state or federal consumer protection law or regulation.
 - (5) Whether the applicant, or any of the general partners, corporate officers, director of the company, limited liability company managers or officers has been denied registration or authorization, or had registration or authorization revoked, in any other state or jurisdiction.
- (c) If an affirmative answer is given to any item in (b) above, the applicant shall provide an explanation of the event and the relevant states or jurisdictions.

(g) The applicant shall list one to three telecommunications services the applicant will offer in New Hampshire, at least one of which shall be a voice service as defined in Puc 402.24.

(e) The applicant shall identify its proposed service area.

(f) The applicant shall identify which category(ies) of voice service it seeks to provide in the service area: local exchange service, intraLATA toll service, and/or payphone service.

(g) The applicant shall attest to the following statements:

(1) The applicant agrees to comply with, and shall operate in accordance with, all provisions and requirements of all applicable statutes, rules and orders; and

(2) The applicant has the necessary managerial qualifications, technical competence, and financial resources for which it is applying.

(h) The applicant shall attach a copy of the company's Secretary of State Certificate of Authority as defined in Puc 402.16.

(i) The applicant shall attach a completed Form VSP-1 Contact and Trade Name Information as defined in Puc 418.02.

PART Puc 420 INCUMBENT LOCAL EXCHANGE CARRIERS (ILECs)

PART Puc 421 RETAIL SERVICE

Puc 421.01 Basic Service.

(a) An ILEC must offer basic service as defined in Puc 402.02 throughout its service territory.

(b) An ILEC shall not impose any additional contractual requirements as a condition for purchasing basic service.

(c) An ILEC shall not impose exit fees on a customer who cancels basic service.

(d) When a customer subscribes to basic service and one or more other services, the ILEC shall be permitted to impose additional contractual requirements on such additional services.

(e) Basic service rate increases. An ILEC-ELEC shall change its rates for basic service only through the following process:

- (1) After August 10, 2020, the ILEC–ELEC may increase its rates to any level without commission review or approval;
 - (2) Without commission review or approval, the ILEC–ELEC shall limit increases to its rates for basic service subject to the following cap in each twelve-month period beginning August 10, 2012;
 - a. For customers who are enrolled in the Lifeline Telephone Assistance program, the cap is 5%;
 - b. For all other customers, the cap is 10%.
 - (3) The ILEC–ELEC shall seek commission approval for additional rate increases in the event of changes in federal, state, or local government taxes, mandates, rules, regulation, or statutes.
- (f) When a customer subscribes to basic service and one or more other services, the ILEC-ELEC shall be permitted to change its rates for the other services without commission review or approval.
- (g) Change to basic service coverage area.
- (1) An ILEC which seeks to change geographic boundaries or other policies that would change the number of end users with whom a basic service customer can connect using a local call, shall petition the commission for review and approval of the change.
 - (2) Such petition may include a proposed rate adjustment to reflect the change in coverage.
 - (3) In deciding whether to approve the proposal, the commission shall consider whether the proposed change and rate help ensure that basic service is available to consumers throughout all areas of the state.
- (h) Information Required When Basic Service Cannot Be Provisioned.
- (1) An ILEC shall keep a record as to each instance in which it is not able to supply basic service to prospective customers within 10 days following the customer's application for service.
 - (2) The record required by (1) above shall be provided to the commission on request.
 - (3) The record shall include:
 - a. The name, address, and telephone number of each applicant who was not provided service within 10 days;

- b. The date of application for service;
- c. The class of service applied for; and
- d. The reason the ILEC was unable to provide service within 10 days of the customer's application.

Puc 421.02 ILEC Discontinuations of Basic Service.

(a) An ILEC shall not discontinue basic service to a customer without commission authorization unless:

- (1) The ILEC has notified the customer that basic service will be discontinued unless prompt payment is received;
- (2) Fourteen days have passed since the notice was given; and
- (3) The customer's balance includes at least two months of basic service charges.

(b) If an ILEC has received notification within the past 60 days from a licensed physician or mental health professional that a medical emergency exists at the location, or would result from the service discontinuation, the ILEC shall not discontinue service to the customer without commission authorization unless the customer has failed to enter into or comply with an arrangement for repayment of the outstanding balance.

(c) Nothing in (a) or (b) above shall prevent an ILEC from discontinuing basic service to a customer without commission authorization or notice to the customer when:

- (1) A customer or resident in the customer's household has undertaken an action or a situation has been created with respect to the customer's utility service which results in conditions dangerous to the health, safety, property or utility service of the customer or others and disconnection will lessen or eliminate the risk or danger;
- (2) The customer has clearly abandoned the premises;
- (3) The customer refuses to provide access to his premises for a necessary inspection of utility property; or
- (4) A customer or resident in the customer's household has participated in or created the following:
 - a. Fraudulent use or procurement of the utility service; or
 - b. Tampering with the connections or other equipment of the utility.

(d) When a customer subscribes to basic service and one or more additional services, Puc 421.02(a) and (b) shall not apply to discontinuance by the ILEC of such additional services.

Puc 421.03 Complaints regarding basic service. The commission shall accept and resolve complaints from ILEC customers regarding basic service as described in Puc 421.01.

PART Puc 422 Wholesale Service

Puc 422.01 Resale Service.

(a) All ILEC telecommunications services shall be available for purchase for resale by other telecommunications carriers.

(b) If an ILEC desires to make a telecommunications service available only to a limited group of customers that have purchased such a service in the past, in effect grandfathering the service, the ILEC shall:

(1) Demonstrate to the commission that the action is not anti-competitive;

(2) Make the service available at existing resale rates to requesting carriers to offer on a resale basis to the same limited group of customers; and

(3) Continue to provide the service at existing resale rates to carriers in support of their existing customers.

(c) Pricing for resale services shall be non-discriminatory.

Puc 422.02 Additional Interconnection Requirements for Non-Exempt ILECs. A non-exempt ILEC shall:

(a) Maintain a tariff for available interconnection services and unbundled network elements; and

(b) Provide non-discriminatory interconnection at technically feasible points within the ILEC's network including, at a minimum:

(1) The line-side of a local switch;

(2) The trunk-side of a local switch;

(3) The trunk interconnection points for a tandem switch;

(4) Central office cross-connect points;

(5) Out-of-band-signaling transfer points necessary to exchange traffic at these points and access call-related databases; and

(6) Points of access to unbundled network elements.

PART Puc 423 ADDITIONAL REQUIREMENTS APPLICABLE TO ILEC-NELECs

Puc 423.01 Retail Tariff. An ILEC-NELEC shall maintain a tariff covering all offered retail telecommunications services.

Puc 423.02 Uniform System of Accounts. Each ILEC-NELEC shall maintain and preserve its accounts and records in conformity with the "Uniform System of Accounts for Telecommunications Companies," pursuant to RSA 374:8.

Puc 423.03 Short Term Debt. No ILEC-NELEC shall issue or renew any notes, bonds or other evidence of indebtedness payable less than 12 months after the date thereof if said short term debt exceeds 10% of the net depreciated value of the utility's plant.

Puc 423.04 Depreciation.

(a) An ILEC–NELEC shall file Form ILEC-4 Report of Proposed Changes in Depreciation Rates as described in Puc 425.04, when proposing any changes in depreciation rates.

(b) An ILEC–NELEC shall not implement any change in depreciation rates until the proposed change has been approved by the commission.

Puc 423.05 Annual Report. An ILEC–NELEC shall file Form ILEC-1 Annual Report as described in Puc 424.01, on or before March 31 each year, covering the most recent fiscal year.

Puc 423.06 Other Reports. An ILEC–NELEC shall file the following reports with the commission within 30 days of the event that necessitates the filing:

(a) A Form ILEC-2 Petition for Authority to Issue Securities as described in Puc 424.02, with respect to seeking authority to issue securities;

(b) A Form ILEC-3 Report of Proposed Fixed Capital Expenditures as described in Puc 424.03, when:

(1) The estimated cost of any addition, extensions, or capital improvement to its utility will exceed the following reportable amounts, as shown in the table below:

Utility Plant Range	Reportable Amount
\$ 400,000 and under	\$ 5,000
400,001 to \$ 1,000,000	\$ 10,000
1,000,001 to 2,000,000	\$ 15,000
2,000,001 to 3,000,000	\$ 22,500
3,000,001 to 50,000,000	\$ 30,000
50,000,001 to 100,000,000	\$ 50,000
100,000,001 and over	\$ 100,000

(2) The reportable amount, for purposes of (b)(1) above, shall be based on the gross fixed capital, as of December 31 of the calendar year immediately preceding.

(3) The reporting limits established in b. above shall apply to the total project cost including contributions in aid of construction.

PART Puc 424 ILEC–NELEC FORMS

Puc 424.01 Form ILEC-1 Annual Report. The “Annual Report” required by Puc 423.05, shall include:

(a) Utility filing information as defined in Puc 402.21;

- (b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;
- (c) The calendar year that is the subject of the report.
- (d) The following schedules of information:
 - (1) A complete history of the ILEC, on Schedule A-1, General Information;
 - (2) A list of officers on Schedule A-2, List of Officers;
 - (3) A list of directors on Schedule A-3, List of Directors;
 - (4) A list of shareholders on Schedule A-4, Shareholders and Voting Powers, including:
 - a. Number of shares; and
 - b. Voting powers;
 - (5) A description of service territory and exchanges on Schedule A-5, List of Exchanges Served Directly, including:
 - a. List of towns served; and
 - b. Number of customers;
 - (6) Payment to individuals on Schedule A-6, Payments to Individuals, including:
 - a. Names and addresses of individuals; and
 - b. Amounts paid;
 - (7) Management fees and expenses on Schedule A-7, Management Fees and Expenses, including:
 - a. Dates of contracts;
 - b. Amounts paid; and
 - c. Distribution of accruals or payments;
 - (8) Important changes during the year on Schedule A-8, Important Changes During the Year, including:
 - a. Extensions of territory covered;
 - b. Purchase and sale of operating systems;

- c. Details of sales, mergers and abandonments;
 - d. Estimated increase or decrease in annual revenues due to important rate changes;
 - e. Changes in articles of incorporation or amendments to charter; and
 - f. Reference to a previously filed map defining the territory, unless:
 - 1. A map has not been previously filed;
 - 2. There have been changes to the territory; or
 - 3. The calendar year ends in "0" or "5"; and
- (9) Financial disclosure on Schedule A-9, Financial Disclosure Reporting, that includes:
- a. Data necessary to prevent the information from being misleading, such as:
 - 1. Extraordinary or material, unusual, or infrequently occurring items;
 - 2. Significant principles or practices from those used in the prior year; and
 - 3. The acquisition or disposition of significant operation, assets, or liabilities.
 - b. Uncertainties that could affect the fairness of the information, including significant changes in the status of loss contingencies since the prior year; and
 - c. If revenues, costs, or expenses are accrued or deferred in a manner different from that of the prior year, the method used and the amount of such accruals or deferrals.
- (e) The following financial schedules:
- (1) The balance sheet at year end on Schedule F-10, Balance Sheet, showing assets, liabilities, and stockholders' equity; and
 - (2) An income statement on Schedule F-11, Income Statement, showing changes over the prior year.
- (f) The following schedules supporting balance sheet information:
- (1) An analysis of telecommunications plant accounts on Schedule B-12A, Analysis of Telecommunications Plant Accounts, showing:
 - a. Balances at beginning and end of year; and

- b. Current year charges and credits;
- (2) An analysis of telecommunications plant-in service retired on Schedule B-12B, Analysis of Telecommunications Plant-In Service Retired, including:
- a. Accounts charged;
 - b. Amounts charged or credited for plant sold with traffic; and
 - c. Amounts charged or credited for other plant retired;
- (3) An analysis of entries in property held for future telecommunications use on Schedule B-12C, Analysis of Entries in Property Held for Future Telecommunications Use – Account 2002, including:
- a. Location and description of property;
 - b. Date the property was recorded;
 - c. Book cost;
 - d. Additions and retirements during the year; and
 - e. Transfers and adjustments during the year;
- (4) An analysis of capital leases on Schedule B-12D, Capital Leases, listing for each lease:
- a. The type of property;
 - b. Present value of the lease;
 - c. Accumulated amortization;
 - d. Net book value at the end of the period;
 - e. Amount to be paid in the coming year;
 - f. The long-term portion of the obligation;
 - g. Amount charged to amortization during the year; and
 - h. Interest paid during the year;
- (5) An analysis of telecommunications plant acquired on Schedule B-13A, Analysis of Telecommunications Plant Acquired – Account 1439, showing for each acquisition:

- a. The vendor name;
- b. Debits posted to:
 - 1. Purchase price;
 - 2. Reserve requirement;
 - 3. Acquisitions expense; and
 - 4. Other accounts;
- c. Credits posted to:
 - 1. Telecommunications plant in-service;
 - 2. Telecommunications plant adjustment;
 - 3. Credits during the year; and
- d. Beginning and ending balances;

(6) An analysis of telecommunications plant purchased from or sold to affiliates on Schedule B-13B, Analysis of Telecommunications Plant Purchased from or Sold to Affiliates, including for each purchase:

- a. The affiliate name;
- b. Whether the transaction was a purchase or sale;
- c. Original cost;
- d. Net book value;
- e. Fair market value;
- f. Purchase price; and
- g. Sale price;

(7) An analysis of entries in accumulated depreciation by plant account on Schedule B-14A, Analysis of Entries in Accumulated Depreciation – Accounts 3100 and 3200, including for each entry:

- a. Beginning and ending balances;

- b. Credits to accumulated depreciation from;
 - 1. Depreciation expense; and
 - 2. Other credits;
- c. Charges to accumulated depreciation from:
 - 1. Sale of plant with traffic;
 - 2. Retirement of other plant; and
 - 3. Other;
- d. Data relating to sale of plant with traffic, including:
 - 1. Book cost;
 - 2. Selling price;
 - 3. Commission and other expenses; and
 - 4. Charge to reserves;
- e. Data relating to sale of other plant, including:
 - 1. Charge or credit to surplus;
 - 2. Book cost;
 - 3. Cost of removal;
 - 4. Salvage and insurance;
 - 5. Miscellaneous adjustments; and
 - 6. Charge to reserves;

(8) Basis of charges for depreciation on Schedule B-14B, Basis of Charges for Depreciation, for all subclass accounts for which a depreciation rate is determined, including:

- a. Whether the depreciation rate is based on whole life or remaining life;
- b. Asset life in years;

- c. Net salvage as a percentage of original cost;
- d. Accumulated depreciation as a percentage of original cost;
- e. Prescribed depreciation rate; and
- f. Ratio of depreciation charges to average monthly book cost;

(9) An analysis of entries in accumulated amortization, on Schedule B-15, Analysis of Entries in Accumulated Amortization – Accounts 3410, 3420, 3500, and 3600, showing for each account:

- a. Additions during the year;
- b. Clearances during the year; and
- c. Basis of annual amortization charges;

(10) A statement of cash flows on Schedule B-16, Statement of Cash Flows, showing:

- a. Cash flows from operating activities;
- b. Cash flows from financing activities;
- c. Cash flows from investing activities;
- d. Net increase or decrease in cash; and
- e. Cash at beginning and end of calendar year;

(11) A schedule of receivables and investments with related companies on Schedule B-17, Receivables and Investments – Affiliated and Nonaffiliated Companies as follows;

- a. “Nonaffiliated” means a company for which the ILEC has an ownership interest, but the relationship does not meet the definition of affiliate, as set out in the USOA.
- b. The schedule shall show:
 - 1. For investments and receivables with affiliated companies:
 - (i) The name of the affiliate company; and
 - (ii) The year end balances of the receivables and investments with that company, entered in the proper account classifications; and

2. For investments and receivables with nonaffiliated companies the year end total of receivables and investments, entered in the proper account classifications;

(12) Other prepayment balances on Schedule B-18, Other Prepayments – Account 1330, showing:

- a. A description for each prepayment item; and
- b. The balance at year end;

(13) Other current asset balances on Schedule B-19, Other Current Assets – Account 1350, showing:

- a. A description for each item in the other current assets account; and
- b. The balance at year end;

(14) A schedule of sinking funds on Schedule B-20, Sinking Funds – Account 1408, listing for each fund:

- a. The balance at year end;
- b. For withdrawals that were for purposes other than those for which the fund was created, an explanation for the withdrawal;
- c. If the trustee is an associated company, the name of the company; and
- d. A list of each security or other asset which comprises non-cash assets, providing:
 - 1. A description of the security or asset; and
 - 2. If the fund is comprised of assets other than cash, provide a list of each asset in the fund showing:

(i) When applicable, the interest or dividend rate;

(ii) The cost;

(iii) When applicable, the number of shares or principal amount; and

(iv) The balance at year end;

(15) Non-current assets on Schedule B-21, Other Non-current Assets – Account 1410, with listing the following for each item in the account:

- a. A description; and

b. The balance at year end;

(16) Deferred charges on Schedule B-22, Deferred Charges – Account 1438 and 1439, listing for each account:

a. For charges of \$500 or more:

1. A description of the charge; and

2. The balance at year end.

b. For charges less than \$500, the total of those charges;

(17) Unamortized debt issuance expense on Schedule B-23, Unamortized Debt Issuance Expense – Account 1407, showing for each item:

a. Principal amount;

b. Debt issuance expenses;

c. Beginning and ending balances;

d. The start and end of the amortization period;

e. Entries posted to:

1. Debt issuance expense; and

2. Amortization of debt issuance expense; and

f. For entries other than amortization posted to the amortization of debt issuance expense account, an explanation the entry;

(18) Long-term debt on Schedule B-24, Long-Term Debt - Accounts 4210, 4260, and 4270, showing for each obligation in the account:

a. A description;

b. Dates of issuance and maturity;

c. Face amount;

d. Unamortized premium;

e. Stated interest rate; and

f. Interest charged to interest on funded debt account during the year;

(19) Notes payable on Schedule B-25 – Account 4020, Notes Payable, listing for each obligation:

- a. The creditor's name;
- b. Whether the creditor is an affiliate or is nonaffiliated;
- c. Description of the type of indebtedness, for example a note or draft;
- d. Dates of issuance and maturity;
- e. Balance at year end;
- f. Interest rate, and
- g. Interest expensed during the year;

(20) Accounts payable on Schedule B-26, Accounts Payable - Accounts 4010, 4120 and 4130, with a separate list for each account showing:

- a. For each of the 9 largest creditors with amounts owed exceeding \$10,000:
 1. The name of the creditor; and
 2. The balance of the obligation at year end;
- b. For amounts owed to affiliated companies:
 1. The name of the affiliate; and
 2. The balance of the obligation;
- c. For obligations other than those in a and b above, the total balance of those obligations at year end;

(21) Other long term liabilities on Schedule B-29, Other Long-Term Liabilities – Account 4310, listing separately, with a description and year end balance:

- a. Each item with balances equal to or greater than \$10,000; and
- b. The aggregate total of items with balances less than \$10,000;

(22) Other deferred credits on Schedule B-30-A, Other Deferred Credits - Account 4360, listing separately, with a description and year end balance:

- a. Each item with balances equal to or greater than \$10,000; and
- b. The aggregate total of items with balances less than \$10,000;

(23) Net deferred operating income taxes on Schedule B-30B, Net Deferred Operating Income Taxes - Accounts 4100 and 4340, showing:

- a. Property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes; and
- b. Non property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes.
 - 3. Beginning and end of year balances; and
 - 4. Current year accruals, amortization and adjustments;

(24) Net deferred non-operating income taxes on Schedule B-30C, Net Deferred Non-Operating Income Taxes - Accounts 4110 and 4350, showing:

- a. Property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes; and
- b. Non property related deferred income taxes broken out by:
 - 1. Federal income taxes; and
 - 2. State and local income taxes.
 - 3. Beginning and end of year balances; and
 - 4. Current year accruals, amortization; and adjustments;

(25) Retained earnings on Schedule B-31, Retained Earnings - Account 4550, showing:

- a. Reserved balances, with beginning and end of year balances;
- b. Unreserved balances; with beginning and end of year balances;

- c. Net income or net loss for the year;
 - d. Other increases and decreases;
 - e. Dividends paid; and
 - f. A total of all retained earnings items;
- (26) Dividends declared on Schedule B-32, Dividends Declared - Account 4560, listed by:
- a. Classes of stock;
 - b. Dates declared;
 - c. Dates payable;
 - d. Number of shares on which declared;
 - e. Dividend per share;
 - f. Amounts declared; and
 - g. Amounts paid; and
- (27) Capital stock on Schedule B-33, Capital Stock, Additional Paid-in-Capital and Treasury Stock – Accounts 4510.1, 4510.2, 4520, 4530.1, 4530.2, listing:
- a. Classes of stock;
 - b. Descriptions of stocks, indicating:
 - 1. Differences in voting rights;
 - 2. Preferences as to dividends or assets;
 - 3. Pledges;
 - 4. Par or stated value; and
 - 5. Any other pertinent details about the stock; and
 - c. Book value of stock issued and outstanding;
 - d. Additional paid-in capital;

- e. Number of shares of treasury stock; and
 - f. Book value of treasury shares;
- (g) The following income schedules:
- (1) Operating revenues on Schedule I-34, Operating Revenues, showing by account:
 - a. Local network revenues;
 - b. Network access services revenues;
 - c. Long-distance network services revenues;
 - d. Miscellaneous revenues;
 - e. Uncollectible revenues; and
 - f. Difference in revenue in comparison to preceding year;
 - (2) Explanations for changes in operating revenues, by account, on Schedule I-34A, Increase or Decrease in Operating Revenues, when:
 - a. The account has a balance over \$500; and
 - b. The percentage change from the prior year is equal to or greater than 10%;
 - (3) Operating expenses on Schedule I-35, Operating Expenses, showing current year balances and the change from the prior year, by account, for:
 - a. Plant specific operations;
 - b. Plant nonspecific operations;
 - c. Customer operations; and
 - d. Corporate operations;
 - (4) Explanations for changes in operating expense, by account, on Schedule I-35A, Increase or Decrease in Operating Expenses, when:
 - a. The account has a balance over \$500; and
 - b. The percentage change from the prior year is equal to or greater than 10%;

(5) Customer and corporate operations expenses on Schedule I-35B, Customer Operation Expense – Accounts 6610 and 6620 and Corporate Operations Expense – Accounts 6710 and 6720, listing by account:

- a. Current year amounts and the change over the prior year;
- b. A breakdown by customer operations expense for marketing and services; and
- c. Corporate operations expense for:
 1. Executive and planning; and
 2. General and administrative;

(6) Other operating taxes on Schedule I-36A, Other Operating Taxes – Account 7240, showing tax expense by type and jurisdiction;

(7) Prepaid taxes and tax accruals on Schedule I-36B, Prepaid Taxes and Tax Accruals – Accounts 1300, 4070, and 4080, listing by tax type and jurisdiction:

- a. Balances for prepaid taxes, income taxes accrued, and other accrued taxes at beginning and end of year;
- b. Taxes expensed during the year, showing account charged and amount;
- c. Taxes paid during the year; and
- d. Adjustments during the year;

(8) Non-operating taxes on Schedule I-36C, Non-Operating Taxes, with a breakdown for each non-operating tax account for the following jurisdictions:

- a. Federal;
- b. State;
- c. Local; and
- d. Other;

(9) Extraordinary items on Schedule I-36D, Extraordinary Items - Accounts 7610, 7620, 7630, and 7640, showing:

- a. A net amount for extraordinary items based on the difference between:
 1. Extraordinary income credits; and

2. Extraordinary income charges;

b. Each transaction affecting extraordinary items properly classified as extraordinary income credits or extraordinary income charges, with the following detail:

c. Description of the transaction;

d. Gross amount;

e. The effect on current income taxes;

f. The effect on deferred income taxes; and

g. Reference to:

1. Commission approval for extraordinary treatment of the item; and

2. Date of commission approval;

(10) Non-operating income and expense on Schedule I-37, Non-Operating Income and Expense – Account 7300, showing each account comprising the total of non-operating income and expenses, with each account's respective current year amount for:

a. Current year; and

b. Change from the prior year;

(11) Other operating income and expenses on Schedule I-38, Other Operating Income and Expense – Account 7100, showing each account comprising the total of other operating income taxes, with each account's respective amount for:

a. Current year; and

b. Change from the prior year;

(12) Expenses attributable to formal regulatory cases before federal, state, and other regulatory commissions on Schedule I-39, Special Expenses Attributable to Formal Regulatory Cases, including:

a. A complete description of the regulation, hearing or case;

b. Special assessments by regulatory commissions;

c. Fees, retainers, and other billed items; and

d. Incremental payroll costs and directly associated expenses, exclusive of c above;

(13) Advertising and external relations expenses on Schedule I-40, Advertising, showing by amounts expensed during the year for the following accounts:

- a. Product advertising;
- b. External advertising;
- c. Special charges; and
- d. Other charges other than those in a. through c. above, with the following for each entry:
 1. Account number; and
 2. Account title;

(14) Payments of \$10,000 or more for services received from affiliates on Schedule I-41, General Services and Licenses, including:

- a. Name of affiliate;
- b. Service provided, and
- c. Amount paid;

(15) Membership fees and dues on Schedule I-42, Membership Fees and Dues, providing:

- a. A breakdown of amounts charged to:
 1. Operating expenses; and
 2. Special charges.
- b. An entry for each type of organization, showing for each entry:
 1. The number of organizations;
 2. The number of memberships; and
 3. The amount paid during the year;

(16) Donations or payments of \$5,000 or more to persons other than employees on Schedule I-43, Donations or Payments for Services Rendered by Persons Other Than Employees, including:

- a. Name of recipient;
 - b. Nature of service; and
 - c. Amount of payment; and
- (h) The following plant and equipment schedules:
- (1) Statistics for the count of switches and number access lines on Schedule S-1, Switches and Access Lines in Service, providing data for the following:
- a. Switches, showing:
 1. The following switch classifications:
 - (i) Central office switch; and
 - (ii) Primary switch;
 2. For each classification in 1 above, the number of switches at year end classified as:
 - (i) Electronic;
 - (ii) Digital; or
 - (iii) Main access lines, further broken down as:
 - i. Analog; or
 - ii. Digital; and
 3. The exchange served by each central office switch; and
 - b. Access lines, showing:
 1. The following customer type categories:
 - (i) Residential;
 - (ii) Business; and
 - (iii) Other;
 2. For each customer type in 1 above, the number of lines at year end for the following line types:

(i) Analog; and

(ii) Digital;

(2) Statistics on outside plant related to distribution and feeder on Schedule S-2, Outside Plant Statistics – Distribution and Feeder, showing year end amounts for:

a. Miles of aerial wire; and

b. Miles of cable, broken down by:

1. The following cable classifications:

(i) Aerial;

(ii) Underground;

(iii) Buried;

(iv) Submarine; and

(v) Distribution or feeder;

2. For each classification in b.1.i. through iv. above, a further breakdown into the following cable types:

(i) Copper; and

(ii) Fiber;

3. For distribution or feeder cable in b.1.v. above, a further breakdown into the following cable types:

(i) Copper;

(ii) Fiber lit sheath; and

(iii) Fiber deployed sheath;

c. Number of poles; and

d. Miles of underground conduit, showing:

1. Trench miles; and

2. Duct miles;

(3) Statistics for outside plant related to for interoffice on Schedule S-3, Outside Plant Statistics – Interoffice, showing year end amounts for:

- a. Miles of aerial wire;
- b. Miles of cable, broken down by
 1. The following cable classifications:
 - (i) Aerial;
 - (ii) Underground;
 - (iii) Buried;
 - (iv) Submarine; and
 - (v) Distribution or feeder;
 2. For each classification in b.1.(i) through (iv) above, a further breakdown into the following cable types:
 - (i) Copper; and
 - (ii) Fiber;
 3. For distribution or feeder cable in b.1.(v) above, a further breakdown into the following cable types:
 - (i) Copper
 - (ii) Fiber lit sheath; and
 - (iii) Fiber deployed sheath;
- c. Number of poles; and
- d. Miles of underground conduit, showing:
 1. Trench miles; and
 2. Duct miles; and

(4) Pension cost data on Schedule S-4, Pension Cost, showing:

- a. Current year and prior year amounts for:

1. Accumulated benefit obligation;
 2. Projected benefit obligation;
 3. Fair value of plan assets;
 4. Expected long-term return on assets;
 5. Net periodic pension costs, which requires showing:
 - (i) A description of the cost; and
 - (ii) The amount of the cost.
 6. Minimum required contribution;
 7. Actual contribution;
 7. Maximum amount deductible; and
 8. Benefits payable; and
- (i) Certification of all of the information submitted on or with the report, containing:
- (1) A notary seal that has been made:
 - a. Under oath;
 - b. By the company's president or chief officer; and
 - c. By the company's treasurer or other officer in charge of accounts;
 - (2) Attestations, by each person, referred to in (1)b. and (1)c. above, that the information contained in the annual report:
 - a. Has been prepared under my direction;
 - b. The information has been carefully examined and reviewed by me;
 - c. Is accurate to the best of my knowledge; and
 - d. Provides an accurate statement of the position of the company;
 - (3) Signatures of each individual, referred to in (1)b. and (1)c. above; and
 - (4) Printed names and titles of the individuals in (3) above.

Puc 424.02 Form ILEC-2 Petition for Authority to Issue Securities. The "Petition for Authority to Issue Securities" required by Puc 423.06(a) shall include:

(a) Utility filing information as defined in 402.21;

(b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;

(c) The following attachments:

(1) A petition for authority to issue securities including;

- a. A description of authorized and outstanding long term debt and capital stock;
- b. The amount of short term notes outstanding;
- c. A description of new securities;
- d. A description of what proceeds will be used for; and
- e. The petitioner's prayer asking for the relief requested;

(2) A statement in reasonable detail of any proposed additions, construction or working capital requirements together with any proposed construction budget;

(3) Testimony by a qualified person that:

- a. Explains the purpose of the financing;
- b. Shows the effect of the financing on the company's financial rating(s);
- c. Provides the proposed method of issuance and sale of the securities; and
- d. Indicates how the financing will be consistent with the public good, pursuant to RSA 369:1;

(d) The following exhibits:

(1) Exhibit 1, "Authorized and Outstanding Long-Term Debt," detailing each of the company's long-term debts in tabular format, with the following for each:

- a. The type of debt;
- b. If applicable, the coupon rate;
- c. Issue and maturity dates;
- d. Amount outstanding; and

- e. If applicable, call prices on the start date and end date of the issue period of the proposed financing;
- (2) Exhibit 2, "Authorized and Outstanding Capital Stock," providing a description of each type of outstanding stock;
 - (3) Exhibit 3, "Capital Expenditures," listing for the entire company and for New Hampshire:
 - a. A breakdown of capital expenditures made during the most recent calendar; and
 - b. An estimate of capital expenditures for the current calendar year;
 - (4) Exhibit 4, "Estimated Cost of Financing," listing each cost associated with issuing the securities;
 - (5) Exhibit 5, "Proforma Balance Sheet," providing a balance sheet for the most recent calendar year, adjusted for the effects of the proposed financing, with columns showing:
 - a. Balance sheet amounts for the most recent year;
 - b. Proforma adjustments resulting from the proposed financing; and
 - c. Totals of the balance sheet amounts and the proforma adjustments in b. above;
 - (6) Exhibit 6, "Proforma Income Statement," providing an income statement for the most recent calendar year, adjusted for the effects of the proposed financing, with columns showing:
 - a. Income statement amounts for the most recent year;
 - b. Proforma adjustments resulting from the proposed financing; and
 - c. Totals of the income statement amounts and the proforma adjustments in **Error! Reference source not found.**;
 - (7) Exhibit 7, "Proforma Adjustments to Balance Sheet and Income Statement," listing proforma adjustments to the balance sheets and income statements of each calendar year that the proposed securities could be issued;
 - (8) Exhibit 8, "Source and Application of Funds and Capitalization" showing for the most recent calendar year:
 - a. Cash flows from operations, investing activities, and financing activities, adjusted for the effects of the proposed financing; and

- b. A schedule of the company's capital structure that includes the effects of the proposed financing;
- (9) Exhibit 9, "Terms and Conditions of Proposed Securities," listing the terms and conditions of each proposed security;
- (10) If applicable, Exhibit 10, "Purchase and Sale Agreement and Commitment Letter," containing copies of:
 - a. Purchase and sale agreement(s) associated with the financing; and
 - b. Letter(s) of commitment from lender(s) that the company is approved for the financing; and
- (11) If applicable, Exhibit 11, "Proposed Promissory Note and/or Mortgage" providing a copy of any promissory note or mortgage agreement associated with the financing; and
- (e) Signature of the authorized representative of the ILEC, with date, certifying that:
 - (1) The information on the form is true and correct to the best of the individual's knowledge and belief, subject to the penalty for making unsworn false statements under RSA 641:3; and
 - (2) The petitioner utility company believes and, therefore, alleges that the securities to be issued will be consistent with the public good and that it is entitled to issue said securities under RSA 369 for the purposes set forth in its petition.

Puc 424.03 Form ILEC-3 Report of Proposed Fixed Capital Expenditures. The "Report of Proposed Fixed Capital Expenditures" required by Puc 423.06(b) shall include:

- (a) Utility filing information as defined in Puc 402.21;
- (b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;
- (c) The year that is the subject of the report;
- (d) The date of the report;
- (e) The report and sheet number; and
- (f) For each proposed expenditure:
 - (1) The item number;
 - (2) The location of the proposed expenditure;

- (3) A description of the proposed addition, extension or capital improvement;
- (4) The estimated start and finish dates of construction; and
- (5) The estimated cost of each element of the proposed addition.

Puc 424.04 Form ILEC-4 Report of Proposed Changes in Depreciation Rates. The "Report of Proposed Changes in Depreciation Rates" required by Puc 423.04(a) shall include:

- (a) Utility filing information as defined in Puc 402.21;
- (b) Contact information as defined in Puc 402.06 for the person responsible for the information on the form;
- (c) For each item whose depreciation rate is proposed for revision:
 - (1) The account number and title;
 - (2) The estimated life, both present and proposed, in years;
 - (3) The net salvage, both present and proposed, in percentages;
 - (4) The depreciation rate, both present and proposed, by percentage;
 - (5) The net annual change in dollars; and
 - (6) The justification; and
- (d) Any supporting documentation the ILEC submits.