



STATE OF ALABAMA

ALABAMA PUBLIC SERVICE COMMISSION
P. O. BOX 304260
MONTGOMERY, ALABAMA 36130-4260

March 1, 2009

LUCY BAXLEY, PRESIDENT
JAN COOK, ASSOCIATE COMMISSIONER
SUSAN D. PARKER, PhD, ASSOCIATE COMMISSIONER

WALTER L. THOMAS, JR.
SECRETARY

Dear Sir or Madam:

Part IV of the Second Implementation Order under Docket 29733, dated April 4, 2007 ("the Order"), addresses financial reporting requirements applicable to all telecommunications carriers certified in the state of Alabama. The Commission requests that carriers voluntarily comply with the financial reporting requirements that were applicable under Commission rules prior to implementation of the Telecommunications Reform Act of 2005.

The Order emphasizes that, although the Communications Reform Act limits the scope of what the Commission can require carriers to report, the Commission remains statutorily obligated under the Code of Alabama to maintain financial and other operational data on certified companies. Furthermore, the Order points out that absent voluntary submission of data needed by the Commission to fulfill its statutory obligation, the Code of Alabama requires that utilities provide for inspection by the Commission, within the state of Alabama, the books, records, accounts or documents necessary for the Commission to obtain the required data.

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The Commission requests that all certified telecommunication companies operating in Alabama file a copy of their Annual Report to Shareholders and Form 10-K filed with the Securities Exchange Commission. If this information is not applicable to your particular company, in the alternative, the company should file financial statements (Balance Sheet and Income Statement) containing like information. For those companies whose accounting period is based on the fiscal year ending September 30, the report will be filed with the Commission on or before the succeeding January 1. For those companies whose accounting period is based on the calendar year ending December 31, the report will be filed with the Commission on or before the succeeding April 1. Per Alabama State Law and the rules and regulations of the Alabama Public Service Commission, the information provided cannot and will not be deemed confidential or proprietary.

¹ GENERIC PROCEEDING TO CONSIDER IMPLEMENTATION OF THE COMMUNICATIONS REFORM ACT OF 2005, Link: <http://www.psc.state.al.us/Telecom/NewItems/>.

² the Order, pages 5 and 6.

³ the Order, page 7.

The 2008 reports may be mailed to the following address:

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Respectfully,



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