RUTLEDGE, ECENIA, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION ATTORNEYS AND COUNSELORS AT LAW

STEPHEN A. ECENIA RICHARD M. ELLIS KENNETH A. HOFFMAN JOHN M. LOCKWOOD MARTIN P. McDONNELL J. STEPHEN MENTON

POST OFFICE BOX 551, 32302-0551 215 SOUTH MONROE STREET, SUITE 420 TALLAHASSEE, FLORIDA 32301-1841

> TELEPHONE (850) 681-6788 TELECOPIER (850) 681-6515

October 9, 2007

R. DAVID PRESCOTT
HAROLD F. X. PURNELL
MARSHA E. RULE
GARY R. RUTLEDGE
MAGGIE M. SCHULTZ

HAND DELIVERY

GOVERNMENTAL CONSULTANTS
JONATHAN M. COSTELLO
MARGARET A. MENDUNI

Ms. Anne Cole, Director Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Betty Easley Conference Center, Room 110 Tallahassee, Florida 32399-0850

Re: Undocketed Company Name: GTC, Inc. d/b/a FairPoint Communications Audit Purpose: Audit the High Cost Support and Low Income USAC Program Audit Control No.: 07-250-1-1 Dear Ms. Cole: COM CTR Enclosed for filing on behalf of GTC, Inc. d/b/a FairPoint Communications ("FairPoint") are sixteen copies of my letter to Patrick K. Wiggins, Attorney Supervisor, of the Commission's General **ECR** Counsel Office, on this date concerning the above-referenced undocketed matter. GCL **OPC** If you have any questions, please do not hesitate to contact me. Thank you for your assistance with this filing. SCR Sincerely. SGA SEC OTH KAH/rl Enclosures cc: Patrick K. Wiggins, Esq. Denise Ann Vandiver

R. Mark Ellmer

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DOCUMENT NUMBER - DATE

09250 OCT-98

RUTLEL E, ECENIA, PURNELL & _OFFMAN

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Patrick K. Wiggins, Esq. Attorney Supervisor Office of General Counsel Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re:

Undocketed:

Olidocketed.

Company Name: GTC, Inc. d/b/a FairPoint Communications

Audit Purpose: Audit the High Cost Support and Low Income USAC Program

HAND DELIVERY

Audit Control No.: 07-250-1-1

Dear Mr. Wiggins:

Thank you for your letter dated October 5, 2007 concerning and addressing GTC, Inc. d/b/a FairPoint Communications' ("FairPoint") concerns regarding the Commission's authority to audit FairPoint's records in connection with its use of federal high-cost universal service funds.

In reviewing the authorities and analysis in your letter, I believe we have a degree of commonality and agreement with respect to the Commission's authority to ensure that the federal high-cost universal service funds are expended in accordance with federal requirements regarding the use of such funds. In my letter dated September 19, 2007 to Mr. Cooke, I questioned whether the Commission's authority in this regard could be exercised pursuant to a Commission audit under Rule 25-4.0201, Florida Administrative Code. In any case, FairPoint wishes to express its intent to withdraw its objection to the Commission's use of an audit process for the limited purpose of ensuring that federal high-cost universal service funds are expended in accordance with all applicable federal requirements.

DOCUMENT NUMBER-DATE

09250 OCT-95

FPSC-COMMISSION CLERK

RUTLEDGE, ECENIA, PUR' 'LL & HOFFMAN

Patrick K. Wiggins, Esq. Page 2 October 9, 2007

In that regard, I would hope that we could reach some reasonable accommodations regarding the breadth and scope of a number of the audit requests. For your convenience and reference, I have attached copies of the ten audit requests served on FairPoint. FairPoint has objections or a need for clarification with respect to some of these requests. With respect to the others, FairPoint will be prepared to produce the requested information and/or documents on October 16, 2007. The following reflects FairPoint's positions with respect to each audit request:

- 1. Audit Request No. 1 - The requested memo will be produced on October 16, 2007.
- 2. <u>Audit Request No. 2</u> - FairPoint objects on the basis that these documents are in the possession of the Commission.
- Audit Request No. 3 - FairPoint objects to providing an electronic copy of its 3. general ledgers for 2005 and 2006. This request is clearly overbroad in connection with the purpose and appropriate scope of the audit. FairPoint will need additional clarifying information from Staff and some additional time beyond October 16, 2007, to provide relevant information in response to this request. First, FairPoint will produce general ledger accounts that impact or concern the expenditure of universal service funds for the purpose of providing the supported services and for associated infrastructure costs. Fairpoint requests that the Staff identify and list the FCC Part 32 Accounts for the years 2005 and 2006 that Staff wishes to review. Second, FairPoint has recently converted accounting systems so it will take some additional time to pull the data for 2005 and 2006. In addition, FairPoint requests that Staff advise as to what electronic format Staff would like the data in as FairPoint may not be able to provide data electronically depending on the format requested. Finally, in lieu of providing specific FCC Part 32 Accounts electronically, FairPoint suggests as a potential alternative that FairPoint provide a copy of trial balance used in the preparation of the annual USF filings for 2005 and 2006.
- 4. <u>Audit Request No. 4</u> - FairPoint requests clarification as to what information the Commission Staff is seeking.
- 5. <u>Audit Request No. 5</u> - FairPoint will produce the documents on October 16, 2007.
- 6. Audit Request No. 6 - FairPoint objects to this request on the ground that these documents are in the possession of the Commission.
- 7. <u>Audit Request No. 7</u> FairPoint objects to providing sub-item (e), FCC Form 502, Number Utilization Report, as this document does not appear to be relevant to the purpose of the audit.

RUTLEDGE, ECENIA, PUR' 'LL & HOFFMAN

Patrick K. Wiggins, Esq. Page 3 October 9, 2007

- 8. <u>Audit Request No. 8</u> - FairPoint objects to providing state and federal tax returns, again, on the ground that they do not contain any information relevant to the issue of ensuring that high-cost universal service funds are being or have been expended in accordance with their intended purposes.
- 9. <u>Audit Request No. 9</u> - The information requested under Audit Request No. 9 should be covered by FairPoint's provision of documents responsive to Audit Request No. 5.
- 10. <u>Audit Request No 10</u> - FairPoint requests clarification as to what information the Staff is seeking under Audit Request No. 10.

FairPoint wishes to again express its appreciation to you and the Commission Staff in providing the analysis and explanation for the Commission's audit. I sincerely hope that we can reach agreement with regard to the specific documents requested to alleviate undue burden and expense on FairPoint and yet assure that the Commission Staff has the information it needs to ensure that the high-cost universal service funds are being used in accordance with federal requirements.

Sincerely,

Kenneth A Hoffman

KAH/rl Enclosures

cc: Denise Vandiver, Chief, Bureau of Auditing, via hand delivery, with enclosures Mr. R. Mark Ellmer, with enclosures

gtcom/Wigginsltr 10 09 07

TO: Mark	Ellmer		UTILITY:	GTC. Inc. d/b/a FairPoint Communications – TL719
AUDIT MAN	AGER:	Charleston Winston	PREPARED BY:	Charleston Winston, 407-678-2919, 1430 Tierra Circle, Winter Park, FL 32792 cwinston@psc.state.fl.us
REQUEST	NUMBER	: 1	DATE OF RE	EQUEST: September 14, 2007
AUDIT PUR	POSE:	USF Audit Audit Control No.	07-250-1-1	
REQUEST	THE FOL	LOWING ITEM(S) BE PROVIDED	BY: Septe	ember 19, 2007
REFERENCE		5-22.006, F.A.C., THIS REQUEST IS		INCIDENT TO AN INQUIRY OUTSIDE OF AN INQUIRY
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		memo that documents GTC, Inc. I 2006. This memo should contain		
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TO: Mark Ell	mer	UTILITY: GTC. Inc. d/b/a FairPoint Communications – TL719
AUDIT MANAG	ER: Charleston Winston	PREPARED Charleston Winston, 407-678-2919, 1430 Tierra Circle, Winter Park, FL 32792 cwinston@psc.state.fl.us
REQUEST NUM	MBER: 2	DATE OF REQUEST: September 14, 2007
AUDIT PURPO	SE: USF Audit Audit Control	No. 07-250-1-1
REQUEST THE	E FOLLOWING ITEM(S) BE PROVIDE	D BY: September 19, 2007
REFERENCE RU	ULE 25-22.006, F.A.C., THIS REQUEST IS	S MADE: D INCIDENT TO AN INQUIRY X OUTSIDE OF AN INQUIRY
Please provide	the following:	
1. Copy of	f the ETC Designation Order	
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TO: AUDIT MANA	GER	DATE
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(4)	THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)
	(SIGNATURE	E AND TITLE OF RESPONDENT)

TO: Mar	k Ellmer		UTILITY:	GTC. Inc. d/b/a FairPoint Communications – TL719
AUDIT MA!	NAGER:	Charleston Winston	PREPARED BY:	Charleston Winston, 407-678-2919, 1430 Tierra Circle, Winter Park, FL 32792 cwinston@psc.state.fl.us
REQUEST	NUMBER	:: 3	DATE OF R	EQUEST: September 14, 2007
AUDIT PUI	RPOSE:	USF Audit Audit Control No.	07-250-1-1	
REQUEST	THE FOL	LOWING ITEM(S) BE PROVIDED	BY: Septe	ember 19, 2007
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TO: Mar	k Ellmer		UTILITY:	GTC. Inc. d/b/a FairPoint Communications – TL719
AUDIT MAN	NAGER:	Charleston Winston	PREPARED BY:	Charleston Winston, 407-678-2919, 1430 Tierra Circle, Winter Park, FL 32792 cwinston@psc.state.fl.us
REQUEST	NUMBER	₹: 4	DATE OF RI	EQUEST: September 14, 2007
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REQUEST	THE FOL	LOWING ITEM(S) BE PROVIDED	BY: Septe	ember 19, 2007
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Please pro	vide the f	ollowing for your Universal Service	advertisemen	t Expenses for 2005 and 2006:
(ail of the expenses by category an e amounts to your general ledgers t		n year in an excel format.
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TO:	Mark E	Ellmer			UTILITY:		d/b/a FairPoint cations – TL719
AUDIT	MANA	GER:	Charleston W	inston	PREPARED BY:	1430 Tierra	Winston, 407-678-2919, Circle, Winter Park, FL 32792 osc.state.fl.us
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TO: Mark	Ellmer		UTILITY:		d/b/a FairPoint cations – TL719
AUDIT MAN		Charleston Winston	PREPARED BY:	Charleston \	Ninston, 407-678-2919, Circle, Winter Park, FL 32792 osc.state.fl.us
REQUEST	NUMBER	: 6	DATE OF RE	QUEST:	September 14, 2007
AUDIT PUR	POSE:	USF Audit Audit Control No.	07-250-1-1		
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TO:	Mark E	llmer		UTILITY:	GTC. Inc. d/b/a FairPoint Communications – TL719
				PREPARED	Charleston Winston, 407-678-2919, 1430 Tierra Circle, Winter Park, FL 32792
AUDIT	MANAG	BER:	Charleston Winston	BY:	cwinston@psc.state.fl.us
REQUE	EST NU	MBER	: 7	DATE OF RI	EQUEST: September 14, 2007
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AUDIT MANA	AGER:	Charleston Win	ston	BY:	cwinston@p	sc.state.fl.us
REQUEST N	IUMBER	: 8		DATE OF R	EQUEST:	September 14, 2007
AUDIT PURF	POSE:	USF Audit	Audit Control No.	07-250-1-1		
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riease piovi	de a cop	y or your tax rett	inis listed below t	01 2005 and 2	.000,	
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	F			OTILITY:	_	d/b/a FairPoint
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UDIT MAN	AGER:	Charleston W	inston	BY:	1430 Tierra	Circle, Winter Park, FL 32792 osc.state.fl.us
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REFERENCE			, THIS REQUEST IS			TO AN INQUIRY OF AN INQUIRY
Please provi	de a co	py of your USA	C filings and corres	pondence for	2005 and 2	2006.
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TO: AUDIT MA	NAGER			DATE		
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TO: Mark	Ellmer		UTILITY:		d/b/a FairPoint ications – TL719
AUDIT MANA		Charleston Winston	PREPARED BY:	Charleston 1 1430 Tierra	Winston, 407-678-2919, Circle, Winter Park, FL 32792 psc.state.fl.us
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REQUEST N	UMBER	: 10	DATE OF RE	EQUEST:	September 14, 2007
AUDIT PURF	POSE:	USF Audit Audit Control No.	07-250-1-1		
REQUEST T	HE FOL	LOWING ITEM(S) BE PROVIDED	BY: Septe	mber 19,	2007
REFERENCE	RULE 2	5-22.006, F.A.C., THIS REQUEST IS			TO AN INQUIRY
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