



STATE OF MAINE  
PUBLIC UTILITIES COMMISSION

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January 12, 2026

**To: Incumbent Local Exchange Carriers (ILECs)**  
**SUBJECT: 2025 Annual Report to the Public Utilities Commission**

**NOTE: IT IS THE RESPONSIBILITY OF THE ILEC TO ENSURE THAT THE ANNUAL REPORT IS FILED ON TIME IN EXCEL FORMAT USING THE COMMISSION'S ELECTRONIC CASE MANAGEMENT SYSTEM (CMS). Do not use forms from prior years.**

**Annual Report/Revenue Due Date:**

**April 1, 2026**

**Extension Request Deadline:**

**March 30, 2026**

**Change in Process:** **Excel File Required.** Filing to be made through CMS.

**Revenues Subject to Assessment:** All Intrastate Gross Operating Revenues reported on page 7 of the Annual Report.

**Link to Electronic Copy of Report and Filing Instructions:**

**<https://www.maine.gov/mpuc/online-services/annual-financial-reports-templates>**

**Link to Filing Site:** **<https://mpuc-cms.maine.gov/CQM.Custom.WebUI/UserLogin.aspx>**

Pursuant to 35-A M.R.S. § 504, public utilities must submit an Annual Report to the Maine Public Utilities Commission (Commission). The Annual Report for the year ended December 31, 2025, is due by April 1, 2026. The Annual Report for telephone utilities that are incumbent local exchange carriers (ILECs) is available from the Commission web site at the "Link to Electronic Copy of Report and Filing Instructions" that is listed in the box

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above. The Commission requires that filing of the Annual Report be done electronically, in Excel format, using the "Link to Filing Site" that is also provided in the box above.

At the bottom of page 8 of the Annual Report form, each ILEC must report its revenues that are subject to the PUC assessment. **PLEASE NOTE CAREFULLY: The revenues subject to assessment are the "intrastate gross operating revenues," which are defined in 35-A M.R.S. § 116 (B)(2) for a telephone utility as "all intrastate revenues, except revenues derived from sales for resale, whether or not the rates from which those revenues are derived are required to be filed pursuant to this Title."**

Also, please note that the Exchange Profile (page 10 of the Annual Report) contains columns for reporting the number of POLR customers by exchange, broken down between residential and business and by economy and premium customers. The number of POLR customers should be included in the count of all customers on the left side of the Exchange Profile.

In lieu of the Annual Report for ILECs, Northern New England Telephone Operations LLC d/b/a Consolidated Communications-NNE must file portions of its FCC ARMIS report as set forth in the Commission's Procedural Order dated November 12, 2008, in Docket No. 2008-00108, but the Company must file page 8 of the MPUC Annual Report to provide its revenues subject to assessment.

An extension of up to one month may be granted for the filing of the Annual Report, except for the revenue subject to assessment amount. Because the Commission must complete its annual assessment preparation, which requires the use of each company's gross intrastate operating revenue information, by May 1 of each year, companies must file their revenue subject to assessment information by the April 1 deadline. Any request for extension of the filing deadline for the remainder of the Annual Report must be in writing and must be sent to Lucretia Smith, Utility Analyst at the Commission by March 30, 2026. For this purpose, an email message is acceptable ([Lucretia.smith@maine.gov](mailto:Lucretia.smith@maine.gov)). Utilities with less than \$50,000 in intrastate gross operating revenues will not be assessed, but all utilities must report their revenues. Utilities that fail to file a timely report may be subject to enforcement procedures, including possible revocation of a utility's Certificate of Public Convenience and Necessity.

Pursuant to Chapter 710 of the Commission Rules, each utility not exempted by statute and/or rule must have its books of account audited and file a copy of its independent auditor's report with the Commission by July 1<sup>st</sup> of each year. If the auditor expresses a qualified opinion or finds inaccuracies in the information contained in the Annual Report, the utility must file corrected pages of the Annual Report, and it must indicate what action it will take to prevent future misreporting or to correct any identified deficiency in its accounting systems.

If you have any questions about the annual report, please contact Lucretia Smith at 207-287-1383 or at [Lucretia.smith@maine.gov](mailto:Lucretia.smith@maine.gov). Thank you for your cooperation in this matter.

Sincerely,

*/s/ Amy Dumeny*

Amy Dumeny  
Administrative Director