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CAPITAL CIRCLE OFFICE CENTER  
2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FL 32399-0850

# Public Service Commission

September 7, 2007

RECEIVED FPSC  
07 SEP 10 PM 3:08  
COMMISSION  
CLERK

Mr. Robert M. Ellmer  
GTC, Inc. d/b/a FairPoint Communications  
P.O. Box 220  
Port St. Joe, FL 32457-0220

Re: Undocketed; Company Name: GTC, Inc. d/b/a FairPoint Communications.;  
Audit Purpose: Audit the High Cost Support and Low Income USAC Programs  
Audit Control No: 07-250-1-1

Dear Mr. Ellmer:

The Florida Public Service Commission will Audit the high cost support and low income USAC Programs, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Ms. Lynn Deamer, the Tallahassee district office supervisor, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

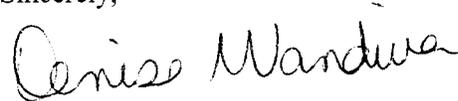
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Mr. Robert M. Ellmer  
GTC, Inc. d/b/a FairPoint Communications  
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A formal report is expected to be issued for internal Commission use on November 9, 2007. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

A handwritten signature in black ink that reads "Denise N. Vandiver". The signature is written in a cursive, flowing style.

Denise N. Vandiver, Chief  
Bureau of Auditing

DNV/sbj

cc: Division of Regulatory Compliance & Consumer Assistance  
(All District Offices, File Folder).  
Division of the Commission Clerk and Administrative Services  
General Counsel  
Office of the Public Counsel