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April 16, 2015

Mr. Herbert H. Hilliard
c/o Sharla Dillon, Dockets Manager
Tennessee Regulatory Authority
502 Deaderick Street, Fourth Floor
Nashville, TN 37243

RE: Docket No. 14-00169, *Application of New Horizons Communications Corp. for a Certificate of Convenience and Necessity to Provide Competing Local Exchange, Exchange Users, and Interexchange Telecommunications Service in Tennessee*

Dear Chairman Hilliard:

Petitioner New Horizons Communications Corp., through its undersigned attorney, responds to the Tennessee Regulatory Authority's ("TRA") April 1, 2015 information request in the above-referenced Docket:¹

Question: On March 31, 2015, the TRA received a Form UD-16 Statement of Gross Earnings and Computation of Inspection Fee form on behalf of New Horizons Communications Corp. indicating \$7,734 in Intrastate revenue for the calendar year 2014. Please advise as to whether New Horizons Communications Corp. is providing telecommunications services in Tennessee without the proper authority granted by the TRA.

Response: New Horizons Communications Corp. ("NHC") is not providing telecommunications services in Tennessee at this time without the proper authority granted by the TRA. Compliance Solutions, Inc., which filed NHC's March 31, 2015 Statement of Gross Earnings and Computation of Inspection Fee ("Statement") that in turn prompted TRA Staff's April 1, 2015 information request in this Docket, has informed NHC that the \$7,734 in revenues that were reported on this Statement were associated with VoIP/Internet services. Out of an abundance of caution, Compliance Solutions reported these revenues on the "long distance" line on this Statement because it believed this was the appropriate line to report such revenues. Based on Compliance Solutions' further review, it intends to withdraw this March 31, 2015 filing/Statement because these VoIP/ Internet service revenues do not fall within the TRA's

¹ See Letter to H. LaDon Baltimore and Philip Macres, Counsel to New Horizons Communications Corp., from David Foster, Utilities Division Chief, Tennessee Regulatory Authority, Docket No. 14-00169 (dated Apr. 1, 2015).

jurisdiction. As TRA Staff may be aware, Compliance Solutions is well known and regarded in the telecom industry and handles the tax compliance and reporting for numerous competitive telecom carriers throughout the country. Further information on Compliance Solutions is available at <http://www.csilongwood.com/index.php>.

Respondent: Glen Nelson, Vice President – Marketing & Business Development, NHC.

Sincerely,

A handwritten signature in black ink, appearing to read "H. LaDon Baltimore". The signature is fluid and cursive, with the first name "H." and last name "Baltimore" clearly distinguishable.

H. LaDon Baltimore,
Counsel for New Horizon Communications Corp.

HLB/jlb