



Federal Communications Commission
Washington, D.C. 20554

January 25, 2012

Dave Rolka
Rolka Loube Saltzer Associates, LLC
One South Market Square 12th Floor
Harrisburg, Pennsylvania 17101-2141

Re: Submission of Financial Statements for the Interstate Telecommunications Relay Services Fund

Dear Mr. Rolka:

The Federal Communications Commission (Commission) is required by section 3515 of title 31 of the United States Code to produce annual financial statements and have those statements audited. Also under section 3515 of title 31, the Office of Management and Budget (OMB) was given authority to prescribe the form and content of Federal agencies' financial statements. OMB's guidance on the form and content of agency financial statements and reporting deadlines can be found in OMB Circular A-136, *Financial Reporting Requirements (Circular A-136)*, which was recently revised on October 27, 2011. We expect Rolka Loube Saltzer Associates, LLC (RLSA) to familiarize itself with the recently updated version of Circular A-136.

Consistent with Circular A-136, the Commission produces the following consolidated financial statements: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Custodial Activity. The financial information that you are required to report to the Commission as one of its reporting components is used to compile the Commission's consolidated financial statements. To satisfy the financial reporting requirements, the Commission utilizes generally accepted accounting principles for Federal entities and the United States Standard General Ledger. As a reporting component of the Commission, RLSA is expected to also follow these standards.

As a means of ensuring that both the Commission and RLSA have a clear understanding of reporting expectations during FY 2012, the Commission has attached a matrix, Attachment A, detailing the reports, schedules, and reconciliations that are required for various reporting purposes and the frequency at which they are required.

In addition to the reporting matrix, the Commission is providing RLSA with the scheduled due dates by which the required requested information must be submitted to the Commission in order to complete the consolidated interim and annual financial statements during FY 2012.

Reporting Period:

Due Date to Commission:

December 31, 2011

January 11, 2012 (8th week day)

March 31, 2012

April 11, 2012 (8th week day)

June 30, 2012

July 11, 2012 (8th week day)

August 31, 2012

September 12, 2011 (8th week day)

September 30, 2012

October 8, 2012 (6th week day)

In addition to the required due dates noted above, the Commission would like to highlight the following new additional items (included in Attachment A):

<u>Type of Information</u>	<u>Reporting Period</u>	<u>Due Date to Commission</u>
Unadjusted Trial Balance	November 30, 2011	December 12, 2011
	July 31, 2012	August 10, 2012
IPERA Support Tables	June 30, 2012	July 16, 2012
	September 30, 2012	October 15, 2012

We look forward to working with RLSA to complete the reporting process for FY 2012. If you have any questions regarding these items, please contact Andrew Multz, COTR at Andrew.Multz@fcc.gov or (202) 418-0827. Please feel free to contact me directly if you have any contractual questions at gary.klaff@fcc.gov or (202) 418-1407.

Sincerely,



Gary Klaff
Contracting Officer
Federal Communications Commission

Encl: Commission Matrix, Attachment A

Cc: Mark Stephens, FCC
Andrew Multz, FCC
Diane Mason, FCC