



Federal Communications Commission
Washington, D.C. 20554

February 16, 2012

Garth Steele
Welch LLP
151 Slater Street, 12th Floor
Ottawa, Ontario K1P 5H3

Re: Submission of Financial Statements for the North American Numbering Plan

Dear Mr. Steele:

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 Welch LLP to familiarize itself with the 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, Welch LLP is expected to also follow these standards.

As a means of ensuring that both the Commission and Welch LLP 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 Welch LLP with the scheduled due dates by which we must have the quarterly and interim financial statement packages 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 (7th week day)

August 31, 2012

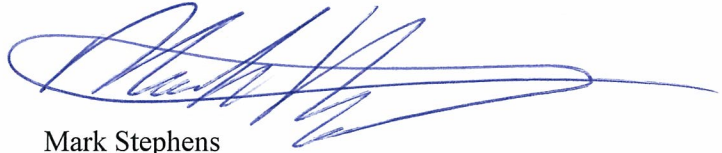
September 12, 2012 (8th week day)

September 30, 2012

October 8, 2012 (6th week day)

We look forward to working with Welch LLP to complete the reporting process for FY 2012. If you have any questions regarding this letter, please do not hesitate to contact Timothy Siekierka at 202-418-7992 or Timothy.Siekierka@fcc.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Stephens', with a long horizontal flourish extending to the right.

Mark Stephens
Chief Financial Officer
Federal Communications Commission

Report #	Title of Report or Document	General Description of Report or Document	Weich LLP Document Satisfying request	Frequency of Submission	Report or Document Submitted By	FCC - Contact / Bureau / Division Submitted to
FINANCIAL STATEMENT PACKAGE						
1	Financial Statements	Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position. Statement of Budgetary Resources and Statement of Custodial Activity - Not Applicable	NANP Crosswalk	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
2	Trial Balance	Weich and Co. Trial balance showing NANP Accounts	NANP Financial Statement Support Files *Current Month* - Summary Trial Balance - Trial Balance	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
3	Cash Reconciliation	Schedule reconciling the NANP balance per bank to the balance per ledger.	NANP Financial Statement Support Files *Current Month* - Cash and Investments	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
4	Listing of Outstanding Checks	Schedule listing all outstanding checks that agrees to the Bank Rec.	NANP Outstanding Checklist	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
5	Investments Reconciliation	Schedule reconciling the TRS balance per bank to the balance per ledger.	NANP Financial Statement Support Files *Current Month* - Cash and Investments	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
6	Investments Subsidiary Schedule	Schedule showing the investment Type and Account Number. If NANP has T-Bills or Bonds then provide CUSIP Number, Purchase Date, Purchase Cost, Maturity Date, Face Value, Premium/Discount at Acquisition, Ending Carrying/ Amortized Value, Current Market Value, Accumulated Amortization, and Unamortized Premium/Discount Remaining.	Only required if there are investments other than Money Market Funds.	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
7	Schedule of Interest Receivable	Schedule showing accrued interest by investment type (e.g. MMF), if applicable.	NANP Financial Statement Support Files *Current Month* - Cash and Investments	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
8	Accounts Receivable Reconciliation	Schedule Agreeing the AR subsidiary to the AR general ledger balance (SGL 1310). Include supporting schedule for any adjustments made to the AR Subsidiary or General Ledger.	NANP Financial Statement Support Files *Current Month* - AR Lead	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
9	Accounts Receivable Subsidiary	Multiple Schedules supporting the individual balances shown in the Reconciliation schedule	NANP Financial Statement Support Files *Current Month* - Regular AR - Delinquent AR	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
10	Allowance for Doubtful Accounts Calculation	Schedule showing current calculation and resulting balance agreed to the general ledger	NANP Financial Statement Support Files *Current Month* - Allowance For Doubtful Accounts	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
11	Property, Plant, and Equipment Subsidiary	Schedule showing all amounts exceeding the FCC's capitalization threshold that have been purchased by Weich and Co. using administrative funding.	Provide schedule only if applicable.	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
12	Accounts Payable Subsidiary	Schedule listing all outstanding accounts payable that agrees to the general ledger	NANP Financial Statement Support Files *Current Month* - Accrued Liabilities	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
13	Deferred Revenue	Schedule listing all items in Deferred Revenue that agrees to the general ledger	NANP Financial Statement Support Files *Current Month* - Deferred Revenue	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro

14	Schedule of AR Credit Balances	Schedule showing all AR credit balances that agrees to the balance recorded in the general ledger (SGL 2990).	NANP Financial Statement Support Files *Current Month* - AR Lead - Regular AR	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
15	Schedule of Other Accrued Liabilities that agrees to the general ledger (SGL 2190)	Schedule showing other accrued liabilities, if any.	NANP Financial Statement Support Files *Current Month* - Accrued Liabilities	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
16	Financial Statement Checklist	A completed version of the financial statement checklist developed by the FCC to review NANP financial reporting submissions.	Financial Statement Checklist. Signed and Dated. Please also note any differences.	See Annual FS Letter	Heather Bambrough	Timothy Siekierka Godwin Okoro
17	Financial Statement Variance Analysis	Comparison of period over period financial statement with explanations for all line items greater than \$10 million and 10% change	NANP Financial Statement Support Files *Current Month* - Variance Analysis	2 days after financial statement package	Heather Bambrough	Timothy Siekierka Godwin Okoro
FINANCIAL AUDIT REPORTING						
1	PBC Responses	Document/explanation/report requested by auditors.	Variable	Upon request	Heather Bambrough	Sherry Herauf, Andy Skadin
2	Legal Representation Letters	Representations from General Counsel regarding all existing, pending, and threatened litigation and unasserted claims.	Letter from General Counsel in August. Updated letters in November and December. (if no changes since the August letter, an email may be sent stipulating "no changes".)	August 8, November 10, December 1 (dates to be)	Garth Steele	Mark Stephens; Sherry Herauf; Andy Skadin
3	Management Representation Letters	Representations from Management, including the Chief Financial Officer, or equivalent, regarding the financial statements, following the representations required by generally accepted	Proposed letter will be provided by FCC CFO.	November 10 letter; December 8 update (dates are variable)	Garth Steele	Mark Stephens; Sherry Herauf; Andy Skadin
TREASURY REPORTING						
1	Treasury Report on Receivables (TROR)	Standard form identifying status of receivables which includes a rolforward of the accounts receivable balances along with an aging of outstanding balances. In addition, there is a section for debt management and technique performance data.	*Current Month* TROR	Quarterly	Heather Bambrough	Cheryl Collins, James Lyons
2	Standard Form - 224 Statement of Transactions	Standard form identifying receipts and outlays made by USF in the current and if applicable any previous months under Treasury Symbol 27X5183. Report is submitted to FCC by noon of the 3rd business day of each month for review and FCC submission to Treasury.	Standard Form - 224 Statement of Transactions	Monthly	Heather Bambrough	Jearne McDonald