



**Public Service  
Commission**

**KATHY HOCHUL**  
Governor

**RORY M. CHRISTIAN**  
Chair

March 10, 2026

*Via Electronic Mail*

Russell E. Eliason  
Chief Financial Officer  
Empire Telephone Corp.  
34 Main Street – P.O. Box 349  
Prattsburgh, NY 14873  
[Russ.eliason@empireaccess.com](mailto:Russ.eliason@empireaccess.com)

Re: Matter 26-00003 – In the Matter of the 2026 Capital Program Filing  
Pursuant to 16 NYCRR Section 644.3.

Dear Russell Eliason:

I received your letter dated March 9, 2026, on behalf of Empire Telephone Corporation (the Company), requesting an extension until June 30, 2026, to complete its 2026 Annual Capital Program filing. The filing is due March 31, 2026.

You state that you are requesting an extension because the Company's annual audit is not yet complete and the information from that annual audit will be used to complete the 2026 Annual Capital Program filing.

Based on the information provided, an extension, until June 30, 2026, is granted to Empire Telephone Corporation to file its 2026 Annual Capital Program. This extension is granted to promote the fair, orderly, and efficient conduct of this proceeding. This ruling will be posted on the Department's website.

Very truly yours,

A handwritten signature in black ink that reads "Michelle L. Phillips".

Michelle L. Phillips  
Secretary