



**Public Service
Commission**

KATHY HOCHUL
Governor

RORY M. CHRISTIAN
Chair

March 10, 2026

Via Electronic Mail

Russell E. Eliason
Chief Financial Officer
Empire
34 Main Street – P.O. Box 349
Prattsburgh, NY 14873
Russ.eliason@empireaccess.com

Re: Matter 10-01629 – In the Matter of Telecommunication Company Filings of
Financial Reports for Empire Telephone Company.

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 file its 2025 Annual Report. The filing is due March 31, 2026.

You state that you are requesting an extension because the Company is going through its annual audit, and the audited numbers will be used to complete the 2025 Annual Report.

Based on the information provided, an extension, until June 30, 2026, is granted to Empire Telephone Corporation, to file its 2025 Annual Financial Report. 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, appearing to read "Michelle L. Phillips".

Michelle L. Phillips
Secretary