



Commission for  
**Communications Regulation**

# **Information Notice**

## **Eircom's Separated Accounts**

### **Information Notice**

**Reference:** ComReg 13/59

**Version:** Final

**Date:** 20/06/2013

**An Coimisiún um Rialáil Cumarsáide**  
**Commission for Communications Regulation**

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## Additional Information

Document No:	13/59
Date:	20 June 2013

1. Under ComReg Decision D08/10 on Accounting Separation and Cost Accounting obligations<sup>1</sup>, Eircom is required to prepare, audit and publish separated accounts, on an annual basis, on the basis of Historical Cost Accounts (“**HCA**”) and/or Current Cost Accounts (“**CCA**”), as required by ComReg.
2. ComReg has required Eircom to prepare separated accounts on a HCA basis only under Decision D08/10. ComReg confirms that for the year ended 30 June 2013, Eircom is required to prepare separated accounts on a HCA basis and that ComReg does not require Eircom to prepare CCA separated accounts. This will enable Eircom to allocate resources to other key areas in its regulatory audit process. ComReg considers that CCA accounts are currently not necessary to any of ComReg’s current pricing reviews.
3. ComReg confirms that, pursuant to Decision D08/10, Eircom is required to produce, audit and publish separated accounts annually, on a HCA basis only, unless and until notified otherwise by ComReg.
4. Eircom has confirmed to ComReg that, in the event it did not require CCA separated accounts to be prepared, CCA information will, nevertheless, be available for ComReg if required.
5. Eircom will continue to submit information in relation to the current cost of specific equipment classes, as and when required by ComReg, to assist in the construction of current and future pricing models. ComReg may have this information assessed by a qualified independent body.

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<sup>1</sup> Response to Consultation Document No. 09/75 and Final Direction and Decision: Accounting Separation and Cost Accounting Review of Eircom Limited.