

July 29, 2024

**VIA ECFS**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
45 L Street NE  
Washington, DC 20554

**RE: WC Docket 06-122**

Dear Ms. Dortch:

The Voice on the Net Coalition (VON)<sup>1</sup> hereby submits these brief comments in response to the Public Notice seeking comments on proposed changes to the 2025 Form 499A and accompanying instructions.<sup>2</sup> Specifically, VON addresses the proposed clarifications on pages 15 and 23 of the instructions regarding the Form 499 reporting obligations following a transaction.

VON suggests that there is a conflict in the proposed instructions when there is a merger, and following the merger one of the companies ceases to exist. For example, following the merger between Company A and Company B that closes on June 1, Company B will cease to exist.

According to the instructions on page 15, Company B should file two Forms 499 – one reporting Company A's revenue from Jan 1 to June 1 and one reporting Company B's revenue from Jan 1 to Dec 31. Company B's filing apparently should not include any revenue that Company A earned from Jan 1 to June 1.

If the operations of an entity ceased during the previous calendar year due to an acquisition by or merger with a successor, the successor company must submit the acquired entity's FCC Form 499-A Worksheet and report all pre-acquisition revenue for that calendar year. Proposed instructions at 15.

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<sup>1</sup> The VON Coalition works to advance regulatory policies that enable Americans to take advantage of the promise and potential of internet communications. See [www.von.org](http://www.von.org).

<sup>2</sup> Public Notice, DA 24-622, released June 28, 2024 (establishing a comment date of July 29, 2024).

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However, according to Page 23 of the proposed instructions, Company B should report all of Company A's revenue on its form.

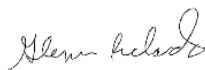
When two filers merge, the successor company should report total revenues for the reporting period for all predecessor operations, unless the filers maintain separate corporate identities and both continue to operate. In that special case, each filer should continue to report its revenues separately.

VON recommends that the language on Page 23 be changed to the following:

**When two filers merge, the successor company should submit the acquired entity's FCC Form 499-A Worksheet and report all pre-acquisition revenue for that calendar year. The successor company should report total post-acquisition revenues for the reporting period on its own FCC Form 499-A. If the filers maintain separate corporate identities and both continue to operate, each filer should continue to report its revenues separately.**

Please contact the undersigned if you have any questions.

Respectfully submitted,



Glenn S. Richards  
Counsel to the Voice on the Net Coalition