

Tristan Gilbertson
Telecommunications Commissioner
Commerce Commission

Friday, 9 December 2022

Dear Tristan

Response to the Commerce Commission's 16 August 2022 notice to supply information under s 221 of the Telecommunications Act 2001 – Requirements for initial information disclosure RAB (core fibre assets and financial loss asset) and opening tax losses for disclosure year 2022

We confirm we have uploaded to the Commission's Box.com data room the information required by the Commission's 16 August 2022 notice (**Notice**) issued under s 221 of the Telecommunications Act 2001.

We enclose with this letter:

- **Appendix 1:** A list and description of information uploaded to the Commission's data room on 9 December 2022
- **Appendix 2:** A summary of key correspondence between the Commission and Tuatahi in relation to the information supplied to the Commission on 20 October 2022
- **Appendix 3:** A listed index of all information that we consider confidential and/or commercially sensitive, and reasons why

Please let us know if the Commission requires any further information or clarification of the information supplied.

We wish to thank Commission staff for their work and engagement with us to date, and we look forward to continuing to work with the Commission in its process to determine Tuatahi's initial ID RAB and opening tax losses.

Regards

Joel Bettley
Chief Financial Officer

Appendix 1: List and description of information uploaded to the Commission's data room 9 December 2022

Document name	Applicable paragraph / clause of Notice	Description
Tuatahi Initial ID RAB compliance assurance report.pdf	Clauses A6 – A11 of Attachment A	Independent assurance report
Tuatahi Initial ID RAB – Agreed upon procedures Report.pdf	Clauses A6 – A11 of Attachment A	Agreed-upon procedures report
FINAL DRAFT LFC financial loss asset model December 2022 – Tuatahi First Fibre.xlsx	Paragraph 8	LFC FLA model with updated inputs from those contained in document ' <i>DRAFT LFC financial loss asset model October 2022 – Tuatahi First Fibre Limited.xlsx</i> ' (which was uploaded to the Commission's data room 20 Oct 2022)
LFC financial loss asset model – Tuatahi First Fibre Limited – Changes.xlsx	Paragraph 8	Explains the updated inputs made in the document ' <i>FINAL DRAFT LFC financial loss asset model December 2022 – Tuatahi First Fibre.xlsx</i> ' (which was uploaded to the Commission's data room 9 Dec 2022)
FINAL DRAFT summary document in relation to the Section 221 Info Request to Tuatahi 120822(4460117.1).pdf	Paragraph 8	Further commentary superseding that contained in document ' <i>DRAFT summary document in relation to the Section 221 'Info Request to Tuatahi 120822(4460117.1).xlsx</i> ' (which was uploaded to the Commission's data room 20 Oct 2022)
P&L restated to June.xlsx	Paragraph 8	Includes updated information to that contained in document ' <i>P&L restated to June .xlsx</i> ' (which was uploaded to the Commission's data room 20 Oct 2022). These updates are explained in document ' <i>LFC financial loss asset model – Tuatahi First Fibre Limited – Changes.xlsx</i> ' and included in document ' <i>FINAL DRAFT LFC financial loss asset model December 2022 – Tuatahi First Fibre.xlsx</i> ' (which were uploaded to the Commission's data room 9 Dec 2022)
0. RAB Summary.xlsx	Paragraph 8	Includes updated information to that contained in document ' <i>0. RAB Summary.xlsx</i> ' (which was uploaded to the Commission's data room 20 October 2022). These updates are explained in document ' <i>LFC financial loss asset model – Tuatahi First Fibre Limited – Changes.xlsx</i> ' and included in document ' <i>FINAL DRAFT LFC financial loss asset model December 2022 – Tuatahi First Fibre.xlsx</i> ' (which were uploaded to the Commission's data room 9 Dec 2022)
31 December 2021 FAR Tax summary – sent.xlsx	Paragraph 8	Includes updated information to that contained in document ' <i>31 December 2021 FAR Tax summary.xlsx</i> ' (which was uploaded to the Commission's data room 20 October 2022). The document now includes tax useful life information by asset class

Document name	Applicable paragraph / clause of Notice	Description
A52.xlsx	Paragraph 8 and clause A52 of Attachment A	Includes information required by clause A52 of Attachment A (relating to tax costs information) of the Notice

Appendix 2: Summary of key correspondence between the Commission and Tuatahi in relation to the information supplied to the Commission on 20 October 2022

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Appendix 3: Listed index of all confidential and/or commercially sensitive information

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