

Before the
Federal Communications Commission
Washington, D.C. 20554

CC Docket No. 86-182

In the Matter of

Automated Reporting Requirements
for Certain Class A and Tier 1
Telephone Companies (Parts 31,
43, 67, and 69 of the FCC's Rules)

ORDER

Adopted: December 16, 1988; Released: January 6, 1989

By the Chief, Common Carrier Bureau:

I. INTRODUCTION AND BACKGROUND

1. In an Order released on September 17, 1987,¹ in the above-captioned docket, the Commission established an automated system of reports for collecting financial and operating data from certain local exchange carriers (LECs).² On October 14, 1988, the Commission released the *ARMIS Reconsideration Order* which resolved the major substantive and procedural issues raised by the parties³ and delegated to the Chief of the Common Carrier Bureau the authority to resolve the remaining issues. In this *Order*, we revise the USOA Report,⁴ adopted as Appendix B in the *ARMIS Order*, to make certain technical changes including those delegated in the *ARMIS Reconsideration Order*.

2. In the *ARMIS Order*, the Commission adopted a quarterly report and three annual reports. The Quarterly Report (*ARMIS Order*, Appendix A) collects highly aggregated financial data reflecting the results of accounting and cost allocation requirements prescribed in Parts 32, 64, 36 and 69. This report also includes a demand analysis table. The three annual reports provide more detailed coverage. These are: the USOA Report (*ARMIS Order*, Appendix B) which shows the operating results of the carriers' total activities for every account in the Uniform System of Accounts (USOA), as specified in Part 32 of our Rules;⁵ the Joint Cost Report (*ARMIS Order*, Appendix C) which shows the allocations to regulated and nonregulated activities, as required by Part 64, for those accounts that are involved in the ratemaking process; and the Access Report (*ARMIS Order*, Appendix D) which shows the results of the jurisdictional separations and access rules, by Part 36 category and Part 69 element.

3. In this Order, we make certain technical changes to the USOA Report. Many of these changes were brought to our attention by the commenting parties in the *ARMIS Reconsideration Order*. In addition, we conform the USOA Report with the Balance Sheet (Schedule 10) and Income Statement (Schedule 11) proposed for Annual Report Form M in a related proceeding.⁶ Finally, we revise the USOA Report to include several accounts needed to accommodate those Class B carriers required to file ARMIS

reports. As a result of these changes, the format of the report has been reorganized and several line items and columns have been moved or added.

II. ISSUES AND DISCUSSION

4. In the Petitions for Reconsideration, none of the parties opposes the content or format of the USOA Report. The parties do express concern, however, that the reporting requirements contained in FCC Form M and the USOA Report are redundant, and suggest that some of the Form M schedules be incorporated in ARMIS.

5. We share the commenting parties concern about the apparent duplication between the ARMIS USOA Report and Schedules 10 and 11 of proposed Form M. Therefore, in order to minimize the burden on reporting carriers and to avoid duplicative reporting, we modify the USOA Report so carriers may file the public version of a paper USOA Report as a substitute for Schedules 10 and 11 in their Form M filings. Specifically, we have added descriptive account detail found in Schedules 10 and 11 to the USOA Report. The following data have been added: (1) for the regulated plant accounts, the beginning balance, additions, retirements, transfers and adjustments, and the ending balance of each of these accounts; (2) for the retained earnings account, the beginning balance, net income, dividends declared, miscellaneous debits and credits, and ending balance of this account; and, (3) for the expense accounts, salaries and wages, benefits, rents, and other expenses, as required by §32.5999(f).⁷

6. In other technical amendments, we have, as suggested by USTA, added account 7991, Other nonregulated revenues, and corrected the account number for Central Office Equipment to read 6230. In addition, we have added nine Class B accounts to the USOA Report to accommodate those Class B carriers required to file this report. This addition will not increase reporting burden because these accounts must be maintained by all carriers for separations purposes and they are merely aggregations of the more detailed accounts prescribed for Class A companies.

7. Finally, at GTE's request we specify that the information required in the USOA Report is booked data.⁸ We clarify that the USOA Report calls for reporting the end of period balance of each USOA account (booked data), thus maintaining consistency between the USOA Report and the total company data submitted in the Quarterly Report.

III. Paperwork Reduction Act

8. The proposal contained herein is in compliance with the Paperwork Reduction Act of 1980 and imposes no substantive or material modification to the approved information collection requirement on the public. Implementation of any new or modified requirement will be subject to approval by the Office of Management and Budget as prescribed in the Act.

IV. ORDERING CLAUSE

9. Accordingly, IT IS ORDERED, pursuant to Sections 4(i), 4(j), 201-205, 215, 219, and 220 of the Communications Act of 1934, 47 U.S.C. 154(i), 154(j), 201-205, 215, 218, 219, and 220, that the form attached hereto IS ADOPTED.

FEDERAL COMMUNICATIONS COMMISSION

Gerald Brock
Chief, Common Carrier Bureau

FOOTNOTES

¹ Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67 and 69 of the FCC's Rules), 2 FCC Rcd 6283 (1987) (*ARMIS Order*), *modified on recon.*, 3 FCC Rcd 6375 (1988) (*ARMIS Reconsideration*).

² All LECs having revenues of \$100 million or more per calendar year are required to file pursuant to the *ARMIS Order*.

³ Petitions for reconsideration were filed by the Bell Atlantic Telephone Companies (Bell Atlantic); South Central Bell Telephone Company, Southern Bell Telephone and Telegraph Company, and BellSouth Corporation (BellSouth); Contel Corporation (Contel); GTE Service Corporation (GTE); The Pacific Companies (Pacific Bell); Southwestern Bell Telephone Company (Southwestern Bell); The United States Telephone Association (USTA); United Telecommunications, Inc. (UTS); and Western Union. Oppositions were filed by Bell Atlantic, The New England Telephone and Telegraph Company and the New York Telephone Company (NYNEX), Pacific Bell and Western Union. Replies were filed by Bell Atlantic, BellSouth, USTA, UTS and Western Union.

⁴ We make these changes under the authority granted in Section 0.291(b)(4) of the Commission's Rules which delegates authority to the Common Carrier Bureau to approve or prescribe the specific data to be entered on and the computer format and media for, common carrier reports filed pursuant to Part 43 of the FCC's Rules.

⁵ In the Report and Order in CC Docket 78-196, released May 15, 1986, the Commission adopted a new Uniform System of Accounts (USOA) which established financial accounts on a functional basis for Class A and Class B telephone companies. *See Revision of the Uniform System of Accounts and Financial Reporting Requirements for Class A and Class B Telephone Companies (Parts 31, 33, 42 and 43 of the FCC's Rules, 51 FR 24745, July 8, 1986 and 51 FR 43493, December 2, 1986; modified on recon., 2 FCC Rcd 1086(1987), modified on further recon., 2 FCC Rcd 6555 (1987).*

⁶ *Revision of Annual Report Form M, (Order Inviting Comments), DA 88-1218, released September 9, 1988.*

⁷ 47 C.F.R. Section 32.5999(f).

⁸ GTE Comments at 5.

APPENDIX

This document provides the instructions for FCC Report 43-02, the ARMIS USA Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition - an illustration of the rows and columns to be reported and their definitions.
3. Automated Report Specifications - the detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - the page layout and detailed specifications for the paper report to be filed.
5. COSA Code Table - the list of four letter COSA codes (CO = Company, SA = Study Area).

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3060-0395
Expires 10/31/90

Estimated Average Burden Hours Per Response: 115 hours

SUMMARY

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report, and lists the company level USOA data which must be provided annually. It contains the following:

	<u>Pages</u>
Table I - Balance Sheet Accounts	2 thru 4
Table II - Income Statement Accounts	5 thru 8
Row and Column Descriptions	9 thru 14
Certification	15

All amounts must be rounded to the nearest thousand dollars.

Items which need not be reported because they do not apply are designated by N/A. All other fields must be populated. If there are no data applicable to a given field, enter zero.

Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing.

NOTICE: The ARMIS USOA Report collects the operating results of the carriers' total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 115 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington DC 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, DC 20503.

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Amount
	(a)	(b)
	<u>Current Assets</u>	
1130	Cash	
1140	Special cash deposits	
1150	Working cash advances	
1160	Temporary investments	
1120	Cash and equivalents	
1180	Telecommunications accounts receivable	
1181	Accounts receivable allowance-telecommunications	
1190	Other accounts receivable	
1191	Accounts receivable allowance-other	
1200	Notes receivable	
1201	Notes receivable allowance	
1210	Interest and dividends receivable	
1220	Material and supplies	
120	Total Noncash current (excluding prepayments)	
1290	Prepaid rents	
1300	Prepaid taxes	
1310	Prepaid insurance	
1320	Prepaid directory expenses	
1330	Other prepayments	
1280	Prepayments	
1350	Other Current Assets	
130	Total Current Assets	
	<u>Noncurrent Assets</u>	
1401	Investments in affiliated companies	
1402	Investments in nonaffiliated companies	
1406	Nonregulated investments	
1407	Unamortized debt issuance expense	
1408	Sinking funds	
1410	Other noncurrent assets	
1438	Deferred maintenance and retirements	
1439	Deferred charges	
1500	Other jurisdictional assets-net	
150	Total Noncurrent Assets	

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ARMIS USOA REPORT

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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mm yy To mm yy
COSA: xxxx

xxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Beginning Balance	Additions	Retirements	Transfers/Adjustments	Ending Balance
	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
	<u>Regulated Plant</u>					
2001	TPIS					
2002	PHFTU					
2003	TPUC-short term					
2004	TPUC-long term					
2005	Telecom plant adistant					
2006	Nonoperating plant					
2007	Goodwill					
210	Total Reg. Plant					
	<u>TPIS - General Support</u>					
2111	Land					
2112	Motor vehicles					
2113	Aircraft					
2114	Special purpose vehic					
2115	Garage work equipment					
2116	Other work equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	Gen purpose computers					
2110	Land & Support					
	<u>TPIS - Central Office</u>					
2211	Analog elec switch					
2212	Digit elec switch					
2215.1	Step-by-step switching					
2215.2	Crossbar switching					
2215.3	Other elec-mechan sw					
2215	Electro-mechan sw					
2210	Gen Office-Sv					
2220	Operator svcs					
2231.1	Satellite & earth sta					
2231.2	Other radio facilities					
2231	Radio systems					
2232	Circuit equipment					
2230	Transmission					
	<u>TPIS - IOT</u>					
2311	Station apparatus					
2321	Customer premise wire					
2341	Large PBX					
2351	Publ tel trmal equip					
2362	Other terminal equip					
2310	IOT					
	<u>TPIS - Cable & Wire</u>					
2411	Poles					
2421	Aerial cable					
2422	Underground Cable					
2423	Buried cable					
2424	Submarine cable					
2425	Deep sea cable					
2426	Intrabldg network cble					
2431	Aerial wire					
2441	Conduit systems					
2410	Cable & Wire					
	<u>TPIS - Amortiz Assets</u>					
2681	Capital Leases					
2682	Leasehold improvements					
2680	Amort Tangible					
2690	Intangibles					
260	Total TPIS					

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ARMIS USOA REPORTApproved by OMB
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Expires 10/31/90COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mm yyyy To mm yyyy
COSAs: xxxxxxxxxxx VERSION
SUBMISSION x
TABLE ITABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	
3200	Accumulated depreciation - PHFTU	
3300	Accumulated depreciation - Nonoperating	
3410	Accumulated amortization - Capitalized leases	
3420	Accumulated amortization - Leasehold improvements	
3400	Accumulated amortization - Tangible	
3500	Accumulated amortization - Intangible	
3600	Accumulated amortization - Other	
340	Total Depreciation and Amortization	
350	Net Plant	
360	Total Assets	
	<u>Current Liabilities</u>	
4010	Accounts Payable	
4020	Notes payable	
4030	Advanced billing and payments	
4040	Customer's deposits	
4050	Current maturities - long-term	
4060	Current maturities - capital leases	
4070	Income taxes - accrued	
4080	Other taxes - accrued	
4100	Net current deferred operating income taxes	
4110	Net current deferred nonoperating income taxes	
4120	Other accrued liabilities	
4130	Other current liabilities	
410	Total Current Liabilities	
	<u>Long-Term Debt</u>	
4210	Funded debt	
4220	Premium on long-term debt	
4230	Discount on long-term debt	
4240	Reacquired debt	
4250	Obligations under capital leases	
4260	Advances from affiliated companies	
4270	Other long-term debt	
420	Total Long-Term Debt	
	<u>Other Liabilities and Deferred Credits</u>	
4310	Other long-term liabilities	
4320	Unamortized operating investment tax credits - net	
4330	Unamortized nonoperating investment tax crs - net	
4340	Net noncurrent deferred operating income taxes	
4350	Net noncurrent deferred nonoperating income taxes	
4360	Other deferred credits	
4370	Other jurisdictional liabilities/deferred crs - net	
430	Total Other Liabilities and Deferred Credits	
	<u>Stockholders' Equity</u>	
4510	Capital stock	
4520	Additional paid-in capital	
4530	Treasury stock	
4540	Other Capital	
4550	Retained earnings	
440	Total Stockholders' Equity	
450	Total Liabilities & Stockholders' Equity	
460	Retained Earnings (Beginning of Year)	
465	Net Income	
470	Dividends Declared	
475	Miscellaneous Debits	
480	Miscellaneous Credits	
490	Retained Earnings (End of Year)	

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PERIOD: From mm yy To mm yy
COSA: XXXX

XXXXXXXXXX VERSION
SUBMISSION X
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (a)	Amount (b)
	<u>REVENUE ACCOUNTS</u>	
	<u>Local Network Service Revenues</u>	
5001	Basic area revenue	
5002	Optional extended area revenue	
5003	Cellular mobile service revenue	
5004	Other mobile service revenue	
510	Basic local service rev (Class A Account 5000)	
5010	Public telephone revenue	
5040	Local private line revenue	
5050	Customer premises revenue	
5060	Other local exchange revenue	
5069	Other local exchange revenue settlements	
520	Basic local service revenue	
	<u>Network Access Services Revenues</u>	
5081	End user revenue	
5082	Switched access revenue	
5083	Special access revenue	
5084	State access revenue	
5080	Network access revenue	
	<u>Long Distance (LD) Network Services Revenues</u>	
5111	LD inward-only revenue	
5112	LD outward-only revenue	
5110	Unidirectional LD Revenue	
5121	Subvoice grade LD private network revenue	
5122	Voice grade LD private network revenue	
5123	Audio program grade LD private network revenue	
5124	Video program grade LD private network revenue	
5125	Digital transmission LD private network revenue	
5126	LD private network switching revenue	
5128	Other LD private network revenue	
5129	Other LD private network revenue settlements	
5120	Long distance private network revenue	
5160	Other long distance revenue	
5169	Other long distance revenue settlements	
5100	Long Distance Message Revenue	
	<u>Miscellaneous Revenues</u>	
5230	Directory revenue	
5240	Rent revenue	
5250	Corporate operations revenue	
5261	Special billing arrangements revenue	
5262	Customer operations revenue	
5263	Plant operations revenue	
5264	Other incidental regulated revenue	
5269	Other revenue settlements	
5260	Miscellaneous revenues (Class A)	
5270	Carrier billing and collection revenue	
5280	Other nonregulated revenue	
5200	Miscellaneous revenues	
	<u>Uncollectible Revenues</u>	
5301	Uncollectible revenue-telecommunications	
5302	Uncollectible revenue-other	
5300	Uncollectible revenue	
530	Total Operating Revenues	

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ARMIS USOA REPORT

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STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXX
PERIOD: From mm yyyy To mm yyyy
COSA: XXXX

XXXXXXXXXXXX VERSION
SUBMISSION X
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	Plant Specific Ops					
6112	Motor vehicle					
610	Clearance - MV					
615	Net Balance - MV					
6113	Aircraft					
620	Clearance - Aircr					
625	Net Balance - Aircr					
6114	Special purpose vehicle					
630	Clearance - SPV					
635	Net Balance - SPV					
6115	Garage work equipment					
6116	Other work equipment					
640	Clearance - OWE					
645	Net Balance - OWE					
6110	Network support					
6121	Land & building					
6122	Furniture & artworks					
6123	Office equipment					
6124	Gen purpose computers					
6120	General support					
6211	Analog electronic					
6212	Digital electronic					
6215	Electro-mechanical					
6210	Cntrl Office Sv					
6220	Operator systems					
6231	Radio systems					
6232	Circuit equipment					
6230	Cntrl office Tr					
6311	Station apparatus					
6341	Large PBX					
6351	Public tel term equip					
6362	Other terminal equip					
6310	IOT expense					
6411	Poles					
6421	Aerial cable					
6422	Underground cable					
6423	Buried cable					
6424	Submarine cable					
6425	Deep sea cable					
6426	Intrabldg network cable					
6431	Aerial wire					
6441	Conduity Systems					
6410	Cable & Wire					
650	Total Plant Spc					
	Plant Nonspecific Ops					
6511	PHPTU					
6512	Provisioning					
660	Clearance - Prov					
665	Net Balance - Prov					
6510	Other PP&E Exp					
6531	Power					
6532	Network administration					
6533	Testing					
6534	Plant ops admin					
670	Clearance - POA					
675	Net Balance - POA					
6535	Engineering					
680	Clearance - Eng					
685	Net Balance - Eng					
6530	Network Ops					
6540	Access				N/A	
6561	Depreciation-TPIS		N/A	N/A	N/A	N/A
6562	Depreciation-PHPTU		N/A	N/A	N/A	N/A
6563	Amortization-tangible		N/A	N/A	N/A	N/A
6564	Amortization-intangible		N/A	N/A	N/A	N/A
6565	Amortization-other		N/A	N/A	N/A	N/A
6560	Dep & Amort Exp		N/A	N/A	N/A	N/A
690	Total Plant Non					

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PERIOD: From mm yy To mm yy
COSA: xxxx

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SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Customer Operations</u>					
6611	Product management				N/A	
6612	Sales				N/A	
6613	Product Advertising				N/A	
6610	Marketing Expense				N/A	
6621	Call Completion				N/A	
6622	Number Services				N/A	
6623	Customer Services				N/A	
6620	Services Expense				N/A	
700	Total Cust Ops				N/A	
	<u>Corporate Operations</u>					
6711	Executive				N/A	
6712	Planning				N/A	
6710	Exec & Planning				N/A	
6721	Accounting & finance				N/A	
6722	External relations				N/A	
6723	Human resources				N/A	
6724	Information management				N/A	
6725	Legal				N/A	
6726	Procurement				N/A	
6727	Research & development				N/A	
6728	Other general & admin				N/A	
6720	General & Admin				N/A	
6790	Provis uncollect notes		N/A	N/A	N/A	N/A
710	Total Corp Ops				N/A	
720	Total Ops Exp					
730	Net Ops Rev					

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ARMIS USOA REPORT

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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	
7130	Return from nonreg use of regulated facilities	
7140	Gains/losses from foreign exchange	
7150	Gains/losses from disposition of land & artworks	
7160	Other operating gains and losses	
7100	Other operating income and expenses	
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	
7220	Operating federal income taxes	
7230	Operating state and local income taxes	
7240	Operating other taxes	
7250	Provision for deferred operating income tax-net	
7200	Operating Taxes	
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	
7320	Interest income	
7330	Income from sinking and other funds	
7340	Allowance for funds used during construction(AFUDC)	
7350	Gains/losses from the disposition of property	
7360	Other nonoperating income	
7370	Special charges	
7300	Nonoperating Income and Expense	
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	
7420	Nonoperating federal income taxes	
7430	Nonoperating state and local income taxes	
7440	Nonoperating other taxes	
7450	Provision for deferred nonoperating income tax-net	
7400	Nonoperating Taxes	
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	
7520	Interest expense-capital leases	
7530	Amortization of debt issuance expense	
7540	Other interest deductions	
7500	Interest and Related Items	
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	
7620	Extraordinary income charges	
7630	Current inc tax effect of extraordinary items-net	
7640	Provision for deferred inc tax effect of items-net	
7600	Extraordinary Items	
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	
7990	Nonregulated net income	
790	Net Income	

ROW INSTRUCTIONS
TABLE I - BALANCE SHEET ACCOUNTS

1120. Cash and Equivalents - For Class A companies this amount equals the total of Row/Account 1130 through 1160. For Class B companies this amount equals the balance of account 1120.
120. Total Noncash current (excluding prepayments) - This amount equals the total of Row/Account 1180 through 1220.
1280. Prepayments - For Class A companies this amount equals the total of Row/Account 1290 through 1330. For Class B companies this amount equals the balance of account 1280.
130. Total Current Assets - This amount equals the total of Row/Account 1120, 120, 1280 and 1350.
150. Total Noncurrent Assets - This amount equals the total of Row/Account 1401 through 1500.
210. Total Regulated Plant - This amount equals the total of Row/Account 2001 through 2007.
2110. Land and Support - For Class A companies this amount equals the total of Row/Account 2111 through 2124. For Class B companies this amount equals the balance of account 2110.
2215. Electro-mechanical Switching - This amount equals the total of Row/Account 2215.1 through 2215.3.
2210. Central Office - Switching - For Class A companies this amount equals the total of Row/Account 2211, 2212 and 2215. For Class B companies this amount equals the balance of account 2210.
2231. Radio Systems - This amount equals the total of Row/Account 2231.1 and 2231.2.
2230. Transmission - For Class A companies this amount equals the total of Row/Account 2231 and 2232. For Class B companies this amount equals the balance of account 2230.
2310. Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 2311 through 2361. For Class B companies this amount equals the balance of account 2310.
2410. Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Account 2411 through 2441. For Class B companies this amount equals the balance of account 2310.

2680. Amortizable Tangible Assets - For Class A companies this amount equals the total of Row/Account 2681 and 2682. For Class B companies this amount equals the balance of account 2680.
260. Total Telecommunications Plant-in-Service - This amount equals the total of Row/Account 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690.
3400. Accumulated Amortization-Tangible - For Class A companies this amount equals the total of Row/Account 3410 and 3420. For Class B companies this amount equals the balance of account 3400.
340. Total Depreciation and Amortization - This amount equals the total of Row/Account 3100, 3200, 3300, 3400, 3500 and 3600.
350. Net Plant - This amount equals the total of Row/Account 210 and 260 less 340.
360. Total Assets - This amount equals the total of Row/Account 130, 150, and 350.
410. Total Current Liabilities - This amount equals the total of Row/Account 4010 through 4130.
420. Total Long Term Debt - This amount equals the total of Row/Account 4210 through 4270.
430. Total Other Liabilities and Deferred Credits - This amount equals the total of Row/Account 4310 through 4370.
440. Total Stockholders' Equity - This amount equals the total of Row/Account 4510 through 4550.
450. Total Liabilities and Stockholders' Equity - This amount equals the total of Row/Account 410, 420, 430 and 440.
490. Retained Earnings (End of Year) - This amount equals the net amount of Row/Account 460 through 480.

TABLE II - INCOME STATEMENT ACCOUNTS

510. Basic Local Service Revenue - For Class A companies this amount equals the total of Row/Account 5001 through 5004 (the balance of account 5000 for Class A companies).
520. Basic Local Service Revenue - For Class A companies this amount equals the total of Row/Account 510, 5010, 5040, 5050, 5060, and 5069. For Class B companies this amount equals the balance of account 5000.

5080. Network Access Revenue - This amount equals the total of Row/Account 5081 through 5084.
5110. Unidirectional Long Distance Revenue - For Class A companies this amount equals the total of Row/Account 5111 and 5112.
5120. Long Distance Private Network Revenue - For Class A companies this amount equals the total of Row/Account 5121 through 5129.
5100. Long Distance Message Revenue - For Class A companies this amount equals the total of Row/Account 5110, 5120, 5160 and 5169. For Class B companies this amount equals the balance of account 5100.
5260. Miscellaneous Revenue (Class A Companies Only) - This amount equals the total of Row/Account 5261 through 5269.
5200. Miscellaneous Revenue - For Class A companies this amount equals the total of Row/Account 5230, 5240, 5250, 5260, 5270 and 5280. For Class B companies this amount equals the balance of account 5200.
5300. Uncollectible Revenue - For Class A companies this amount equals the total of Row/Account 5301 and 5302. For Class B companies this amount equals the balance of account 5300.
530. Total Operating Revenues - This amount equals the total of Row/Account 520, 5080, 5100, 5200 and 5300.
615. Net Balance-MV - For Class A companies this amount equals the net of Row/Account 6112 and 610.
625. Net Balance-Aircraft - For Class A companies this amount equals the net of Row/Account 6113 and 620.
635. Net Balance-SPV - For Class A companies this amount equals the net of Row/Account 6114 and 630.
645. Net Balance-OWE - For Class A companies this amount equals the net of Row/Account 6116 and 640.
6110. Network Support - For Class A companies this amount equals the total of Row/Account 615, 625, 635, 6115 and 645. For Class B companies this amount equals the balance of account 6110.
6120. General Support - For Class A companies this amount equals the total of Row/Account 6121 through 6124. For Class B companies this amount equals the balance of account 6120.
6210. Central Office-Switching - For Class A companies this amount equals the total of Row/Account 6211 through 6215. For Class B companies this amount equals the balance of account 6210.

6230. Central Office Transmission - For Class A companies this amount equals the total of Row/Account 6231 and 6232. For Class B companies this amount equals the balance of account 6230.
6310. Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 6311 through 6362. For Class B companies this amount equals the balance of account 6310.
6410. Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Account 6411 through 6441. For Class B companies this amount equals the balance of account 6410.
650. Total Plant Specific Operating Expenses - This amount equals the total of Row/Account 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
665. Net Balance-Prov - For Class A companies this amount equals the net of Row/Account 6512 and 660.
6510. Other Property Plant and Equipment - For Class A companies this amount equals the total of Row/Account 6511 and 665. For Class B companies this amount equals the balance of account 6510.
675. Net Balance-POA - For Class A companies this amount equals the net of Row/Account 6534 and 670.
685. Net Balance-Eng - For Class A companies this amount equals the net of Row/Account 6535 and 680.
6530. Network Operations - For Class A companies this amount equals the total of Row/Account 6531, 6532, 6533, 675, and 685. For Class B companies this amount equals the balance of account 6530.
6560. Depreciation and Amortization - For Class A companies this amount equals the total of Row/Account 6561 through 6565. For Class B companies this amount equals the balance of account 6560.
690. Total Plant Non-Specific Expenses - This amount equals the total of Row/Account 6510, 6530, 6540 and 6560.
6610. Customer Operations-Marketing - For Class A companies this amount equals the total of Row/Account 6611 through 6613. For Class B companies this amount equals the balance of account 6610.
6620. Customer Operations-Services - For Class A companies this amount equals the total of Row/Account 6621 through 6623. For Class B companies this amount equals the balance of account 6620.
700. Total Customer Operations - This amount equals the total of Row/Account 6610 and 6620.

6710. Executive and Planning - For Class A companies this amount equals the total of Row/Account 6711 and 6712. For Class B companies this amount equals the balance of account 6710.
6720. General and Administrative - For Class A companies this amount equals the total of Row/Account 6721 through 6728. For Class B companies this amount equals the balance of account 6720.
710. Total Corporate Operations - This amount equals the total of Row/Account 6710, 6720 and 6790.
720. Total Operating Expenses - This amount equals the total of Row/Account 650, 690, 700 and 710.
730. Net Operating Revenue - This amount equals the net of Row/Account 530 and 720.
7100. Other Operating Income and Expenses - For Class A companies this amount equals the total of Row/Account 7110 through 7160. For Class B companies this amount equals the balance of account 7100.
7200. Operating Taxes - For Class A companies this amount equals the total of Row/Account 7210 through 7250. For Class B companies this amount equals the balance of account 7200.
7300. Nonoperating Income and Expense - For Class A companies this amount equals the total of Row/Account 7310 through 7370. For Class B companies this amount equals the balance of account 7300.
7400. Nonoperating Taxes - For Class A companies this amount equals the total of Row/Account 7410 through 7450. For Class B companies this amount equals the balance of account 7400.
7500. Interest and Related Items - For Class A companies this amount equals the total of Row/Account 7510 through 7540. For Class B companies this amount equals the balance of account 7500.
7600. Extraordinary Items - For Class A companies this amount equals the total of Row/Account 7610 through 7640. For Class B companies this amount equals the balance of account 7600.
790. Net Income - This amount equals the net of Row/Account 730, 7100, 7200, 7300, 7400, 7500, 7600, 7910 and 7990.

COLUMN INSTRUCTIONS

TABLE I - BALANCE SHEET ACCOUNTS

1. On page 2, respondents shall enter in column (b), the ending account balances for the accounts identified in column (a) for the reporting period.
2. On page 3, respondents shall enter for each account identified in column (aa): in column (ab) the balance recorded in that account at the beginning of the reporting period; in column (ac) the dollar amount representing plant added during the reporting period; in column (ad) the dollar amount representing plant retired during the reporting period; and, in column (af) the account balance at the end of the reporting period.
3. On page 4, respondents shall enter in column (bb), the ending balances for the accounts identified in column (ba) for the reporting period.

TABLE II - INCOME STATEMENT ACCOUNTS

1. On page 5, respondents shall enter in column (b), the dollar amount recorded in each of the accounts identified in column (a) for the reporting period.
2. On pages 6 and 7, respondents shall enter in column (ab) the ending account balances for the accounts identified in column (aa). In columns (ac) through (af) respondents shall enter the dollar amounts representative of the matrix required by 47 C.F.R. Section 32.5999(f) for salaries and wages, benefits, rents, and other expenses. Each matrix element amount reported for accounts 6112 through 6116 (excluding account 6115), and accounts 6512, 6534, and 6535 shall be reduced by amounts cleared from those accounts. These amounts shall be reported as specified in the row instructions. The net balance for these accounts shall also be reported as specified in the row instructions.
3. On page 8, respondents shall enter in column (bb) the dollar amount recorded in each of the accounts identified in column (ba) for the reporting period.

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____..

PRINTED NAME

POSITION

SIGNATURE

DATE

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON

TELEPHONE NUMBER

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-02, the ARMIS USOA Report, to the Commission.

B. General Information

1. FCC Report 43-02 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every local exchange carrier with operating revenues in excess of \$100 million.
2. Affected carriers shall file by April 1 of each year the report for the previous calendar year. The initial report will be filed by April 1, 1989 and will contain data for the calendar year 1988.
3. The report shall be filed on an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should prominently label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and the diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-02, which identifies the filing as the ARMIS USOA Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission.

8. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.

C. Data Items That Are "Not Available" or Are "Withheld"

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required operating company reports, a carrier submits a report which combines data for more than one operating company, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."
2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
3. See paragraph C.5 in the attached Automated Report Specifications and paragraph C.2 in the attached Paper Report Specifications for data entry conventions for these items.

D. Where to File

1. Carriers submitting FCC Report 43-02 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, International Transcription Services, Inc., (ITS). These copies should be mailed to the attention of Wilbur Thomas of ITS at Suite 140, 2100 M Street, N.W., Washington, D.C. 20037 or delivered to ITS in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIESFOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confi- dential Paper Report	Confi- dential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
FCC Secretary Room 222 1919 M Street, N.W. Washington, D.C. 20554	1	-	-	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W. Washington, D.C. 20554	1	1	1	1	1
ITS - Room 246 ATTN: Wilbur Thomas 1919 M Street, N.W. Washington, D.C. 20036	1	-	-	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Unre- stricted Paper Report	Unre- stricted Automated Report (diskette)
FCC Secretary Room 222 1919 M Street, N.W. Washington, D.C. 20554	1	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W. Washington, D.C. 20554	1	1	1
ITS - Room 246 ATTN: Wilbur Thomas 1919 M Street, N.W. Washington, D.C. 20036	1	1	1

E. Footnotes

1. If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances not explained in a previous report, then include footnote text to explain the occasioning facts.
2. This footnote text must be included in the Footnote Text, Records and the Footnote Table as specified in the attached Automated Report Specifications and the attached Paper Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-02. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission.
2. These references must be included in the Erratum Records and the Erratum Table as specified in the attached Automated Report Specifications and the attached Paper Report Specifications.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-02 by including a signed certification statement as the last page of the paper report.
2. The text of the certification statement is included on page 23 of the attached Paper Report Specifications.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-02, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers are strongly encouraged to comply with the requirements. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-02 may be examined by the public from 9:00 to 11:00 a.m. and from 2:00 to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-02 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact Wilbur Thomas of ITS at (202) 857-3800.

For further information regarding these procedures, contact:

Adrienne Brent
FCC Common Carrier Bureau
Accounting & Audits Division
(202) 634-1861

A. Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B. General Format and Media

1. All data should be submitted on 5.25-inch double-sided double-density IBM-PC compatible diskettes.
2. All files should be coded in ASCII.
3. See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
4. The file name for each file has six components:
 - a. the four letter COSA code (CO = Company, SA = Study Area, see attached COSA Code Table for a list of companies and their respective COSAs).
 - b. the last two digits of the year which is covered by the data.
 - c. the letters "US".
 - d. a decimal point.
 - e. the letter "P", "C", or "U" to indicate whether this is the Public version, the Confidential version, or the only (Unrestricted) version since all data is non-confidential.
 - f. two digits (zero filled) for the submission number. Submission 0 is for test data purposes only. Submission 1 is for the first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission.

For example, the file name for the Confidential Version of the initial USOA Report data file to be submitted by Illinois Bell to cover the calendar year 1988, would be LBIL88US.C01:

LBIL	COSA for Illinois Bell
88	Data for calendar year 1988
US	USOA Report data file
.	decimal point
C	Confidential version
01	First submission of this year's data

5. A separate file should be prepared for each report. More than one file can be placed on the same diskette, as long as they cover the same period, version, and submission number.

C. Data Entry Conventions

1. Standard accounting procedures will apply in determining the nature of any entry (e.g., each Uncollectible Revenue item, a debit entry, shall be entered as a "positive" number unless the balance therein reported is a credit). Entries of a reverse or contrary character shall be indicated by the placing of a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
2. Begin each data record in column 1 and make each record the proper length as specified in the accompanying record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe".
3. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
4. Do NOT include "\$" or "%" or embedded commas or decimal points in any numeric data fields, except for row number fields, which will include a decimal point and one decimal place.
5. In any numeric data field for which data is "Not Available", enter -99999. On the "Public Version" diskette in any numeric data field for which the data is "Withheld", enter -88888.

D. Rounding Conventions

1. As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand dollars.

E. Data Record Descriptions

The nine data record types are described below. See pages 5 through 18 for record layouts. The file will consist of one Type H1 record, followed by one Type L1 record, followed by 32 Type B1 records, followed by 53 Type P1 records, followed by 53 Type B1 records, followed by 47 Type B1 records, followed by 91 Type X1 records, followed by 39 Type B1 records, followed by one or more Type C3 records, followed by zero or more Type F2 records, followed by zero or more Type E3 records, followed by one Type T1 record.

Record Type H1	Header Record	One Type H1 record per file. The first record of each file. Contains identifying data. See page 5 for record layout.
Record Type L1	Label Record	One Type L1 record per file. The second record of each file. Contains report number, carrier name, etc. See page 6 for record layout.
Record Type B1	Account Balance Data Record	171 Type B1 records per file. One Type B1 record for each of the 32 rows shown on Page 2 of the accompanying Report Definition. After the 53 Type P1 records (see below), include one Type B1 record for each of the 53 rows shown on Page 4 of the accompanying Report Definition. Then include one Type B1 record for each of the 47 rows shown on Page 5 of the accompanying Report Definition. After the 91 Type X1 records (see below), include one Type B1 record for each of the 39 rows shown on Page 8 of the accompanying Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 7 for record layout.
Record Type P1	Period Activity Data Record	53 Type P1 records per file. One record for each of the 53 rows shown on Page 3 of the accompanying Report Definition. Each record contains the details of the activity of the account during the reporting period. See pages 8 & 9 for record layout.

Record Type X1	Expense Matrix Data Record	<p>91 Type X1 records per file. One record for each of the 91 rows of expense data shown on Pages 6 & 7 of the accompanying Report Definition. Each record contains the dollar amounts for the expense matrix elements. See pages 10 & 11 for record layout.</p>
Record Type C3	Confidential Treatment Record	<p>One or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment or to verify that the carrier is <u>not</u> seeking any confidential treatment. See pages 12 & 13 for record layout.</p>
Record Type F2	Footnote Record	<p>Optional. Zero or more Type F2 records per file. Contains explanatory footnote text. See page 14 & 15 for record layout.</p>
Record Type E3	Erratum Record	<p>Zero Type E3 records in the first submission of a year's data. One or more Type E3 records per file in revisions filed to correct that year's submission. Contains information to identify the data which was corrected in this submission. See pages 16 & 17 for record layout.</p>
Record Type T1	Trailer Record	<p>One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 18 for record layout.</p>

RECORD TYPE H1 - HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. (see attached COSA Code Table) Format: include quotation marks.
3	Record Type	"H1"	13-16	Always contains the letter H capitalized and the number 1 with no space between them. Format: include quotation marks.
4	File Name	"LBIL88US.C01"	18-31	The name of the ASCII file. Format: see page 1, paragraph E.4 above. include quotation marks.
5	Year	1988	33-36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	19890315	40-47	The date on which the data was last entered or revised. Format: YYYYMMDD.
8	Version	"C"	49-51	The version letter (P, C or U) capitalized (for Public, Confidential or Unrestricted) Format: include quotation marks.
9	Submission #	1	53-54	0 for test data purposes only. 1 for first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission. Format: right justified and space filled.
10	End of Record Code	"XQ"	56-59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas.
The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

1	2	3	4	5	Ruler line
<u>12345678901234567890123456789012345678901234567890123456789</u>						Ruler line

Sample record:
1001,"LBIL","H1","LBIL88US.C01",1988,0,19890315,"C", 1,"XQ"

RECORD TYPE B1 - ACCOUNT BALANCE DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1003	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"B1"	13-16	Always contains the letter B capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	1130.0	18-23	Row number as identified on Pages 2, 4, 5 & 8 of the accompanying Report Definition. Valid ranges: 120.0 to 150.0, 340.0 to 490.0, 510.0 to 530.0, 790.0, 1120.0 to 1500.0, 3100.0 to 4550.0, 5001.0 to 5302.0, 7100.0 to 7990.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Account Balance data	5432	25-33	This field contains the ending balance or dollar amount recorded in the particular account. Format: right justified and space filled. Enter -99999 to indicate that the data is not available. Enter -88888 on the "public version" diskette to indicate that confidential treatment has been requested.
6	End of Record Code	"XQ"	35-38	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances that have not been explained in a previous report, add one or more Type F2 records (after the remaining Type B1, P1, X1 and C3 records) containing footnote text to explain the occasioning facts.

1 2 3
12345678901234567890123456789012345678

Sample records:

1003,"LBIL","B1",1130.0, 5432,"XQ"
 1088,"LBIL","B1",3100.0, 5432,"XQ"
 1141,"LBIL","B1",5001.0, 5432,"XQ"
 1279,"LBIL","B1",7110.0, 5432,"XQ"

RECORD TYPE P1 - PERIOD ACTIVITY DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1035	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"P1"	13-16	Always contains the letter P capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	2001.0	18-23	Row number as identified on the accompanying Report Definition. Valid ranges: 210.0 to 260.0, 2001.0 to 2690.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
5	Column (ab) data	65432	25-33	This field contains the data corresponding to column (ab) as shown on Page 3 of the accompanying Report Definition. Format: right justified and space filled. Enter -99999 to indicate that the data is not available. Enter -88888 on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (ac) data	2716	35-43	Column (ac) data Format: see Field 5 above.
7	Column (ad) data	5432	45-53	Column (ad) data Format: see Field 5 above.
8	Column (ae) data	2716	55-63	Column (ae) data Format: see Field 5 above.
9	Column (af) data	60000	65-73	Column (af) data Format: see Field 5 above.

RECORD TYPE P1 - PERIOD ACTIVITY DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	End of Record Code	"XQ"	75-78	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances that have not been explained in a previous report, add one or more Type F2 records (after the remaining Type P1, B1, X1 and C3 records) containing footnote text to explain the occasioning facts.

1	2	3	4	5	6	7
<u>12345678901234567890123456789012345678901234567890123456789012345678</u>						
Sample records:						
1035,"LBIL","P1",2001.0,	65432,	2716,	5432,	2716,	60000,"XQ"	
1056,"LBIL","P1",2215.1,	15432,	2716,	5432,	2716,	10000,"XQ"	

RECORD TYPE X1 - EXPENSE MATRIX DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1188	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"X1"	13-16	Always contains the letter X capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	6112.0	18-23	Row number as identified on the accompanying Report Definition. Valid ranges: 610.0 to 730.0, 6110.0 to 6790.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (ab) data	21728	25-33	This field contains the data corresponding to column (ab) as shown on Pages 6 & 7 of the accompanying Report Definition. Format: right justified and space filled. Enter -99999 to indicate that the data is not available. Enter -88888 on the "public version" diskette to indicate that confidential treatment has been requested.
	Column (ac) data	5432	35-43	Column (ac) data Format: see Field 5 above.
7	Column (ad) data	5432	45-53	Column (ad) data Format: see Field 5 above.
8	Column (ae) data	5432	55-63	Column (ae) data Format: see Field 5 above.
9	Column (af) data	5432	65-73	Column (af) data Format: see Field 5 above.

RECORD TYPE X1 - EXPENSE MATRIX DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	End of Record Code	"XQ"	75-78	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances that have not been explained in a previous report, add one or more Type F2 records (after the remaining Type X1, B1 and C3 records) containing footnote text to explain the occasioning facts.

1	2	3	4	5	6	7
115678901234567890123456789012345678901234567890123456789012345678						
Sample records:						
185,"LBIL","X1",6112.0,	21728,	5432,	5432,	5432,	5432,"XQ"	

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1318	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"C3"	13-16	Always contains the letter C capitalized and the number 3 with no space between them. Format: include quotation marks.
4	Record Number (for the confidential data)	1035	18-21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for an entire column, use 9999. Format: right justified and space filled.
5	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the confidential data appears. Format: include quotation marks. left justified and space filled.
6	Row Number	2001.0	30-35	This field contains the row number of the row which contains the confidential data as identified in the accompanying Report Definition. If the request is for an entire column, enter 9999.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AB"	37-40	This field contains the column letter of the confidential data as identified in the accompanying Report Definition. If the request is for an entire row, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed of fields 8 thru 10. If no confidential treatment is being requested, then enter " " in all of fields 7 thru 26. Format: include quotation marks. left justified and space filled.

RECORD TYPE F2 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1323	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"F2"	13-16	Always contains the letter F capitalized and the number 2 with no space between them. Format: include quotation marks.
4	Record Number (for the footnoted data)	1035	18-21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to an entire column, an entire table, or the entire submission, use 9999. Format: right justified and space filled.
5	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the footnoted data appears. If the footnote pertains to an entire table, use "ZZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	2001.0	30-35	This field contains the row number of the row which contains the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to an entire column, an entire table, or the entire submission, enter 9999.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (<u>e.g.</u> , 2215.1), use the row number as shown.
7	Column Label	"AE"	37-40	This field contains the column letter of the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: include quotation marks. left justified and space filled.

RECORD TYPE F2 - FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Footnote Number	1	42-43	The number of this particular footnote. Valid range: 1 to 99. Format: right justified and space filled.
9	Sequence Number	1	45-46	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: right justified and space filled.
10	Footnote Text	"Footnote text (spaces until pos. 104)"	48-104	The text of the footnote or of the continuation line. Format: include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	106-109	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

1	2	3	4	5	6	7	8	9	10
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789									
Sample records:									
1323,"LBIL","F2",1035,"I		",2001.0,"AE", 1, 1,"Footnote text for footnote 1							","XQ"
1324,"LBIL","F2",1035,"I		",2001.0,"AE", 1, 2,"continuation text for footnote 1							","XQ"
1325,"LBIL","F2",1035,"I		",2001.0,"AE", 1, 3,"last line of footnote 1							","XQ"
1326,"LBIL","F2",1056,"I		",2215.1,"ZZ", 2, 1,"Footnote 2 pertains to all cols. of Table I row 2215.1							","XQ"
1327,"LBIL","F2",9999,"I		",9999.0,"BB", 3, 1,"Footnote 3 pertains to all rows of Table I column BB							","XQ"
1328,"LBIL","F2",1278,"II		", 730.0,"AC", 4, 1,"Footnote 4 pertains to Table II row 730 column AC							","XQ"

RECORD TYPE E3 - ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1329	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"E3"	13-16	Always contains the letter E capitalized and the number 3 with no space between them. Format: include quotation marks.
4	Record Number (for the corrected data)	1035	18-21	This field contains the record number of the record which contains the data which was corrected in this submission. If an entire column, an entire table, or the entire submission was corrected, use 9999. Format: right justified and space filled.
	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the corrected data appears. If an entire table or submission was corrected, use "ZZZ". Format: include quotation marks. left justified and space filled.
	Row Number	2001.0	30-35	This field contains the row number of the of the row which contains the corrected data as identified in the accompanying Report Definition. If an entire column, an entire table, or the entire submission was corrected, enter 9999.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
	Column Label	"AB"	37-40	This field contains the column letter of the corrected data as identified in the accompanying Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 thru 10. Format: include quotation marks. left justified and space filled.

RECORD TYPE T1 - TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1334	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"T1"	13-16	Always contains the letter T capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Contact Person	"John Doe (spaces until pos. 59)"	18-59	The name of the person to contact if there are questions about the report. Format: include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61-82	The Contact Person's telephone number. Format: include quotation marks.
6	End of Record Code	"XQ"	84-87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

Sample record:

1	2	3	4	5	6	7	8
<u>1234567890123456789012345678901234567890123456789012345678901234567</u>							
1334	,"LBIL"	,"T1"	,"John Doe		,"(202) 555-1212 x123 "	,"XQ"	

A. Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B. General Instructions

1. See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
2. The Ruler Lines included on the page layouts with the column titles are included only to assist the reader. Do not include ruler lines as lines in the report.

C. Data Entry Conventions

1. Standard accounting procedures will apply in determining the nature of any entry (e.g., each Uncollectible Revenue item, a debit entry, shall be entered as a "positive" number unless the balance therein reported is a credit). Entries of a reverse or contrary character shall be indicated by the placing of a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
2. In any numeric data field for which the data is "Not Available", enter N/A. On the "Public Version" report in any numeric data field for which the data is "Withheld", enter W/H.

D. Rounding Conventions

1. As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand dollars.

E. Page Layouts

The twenty-one page layouts are illustrated on pages 3 through 23. The paper report will consist of the following pages, in order:

	<u>Illustrated on Page</u>
Table I Page 1	3
Table I Pages 2.1 and 2.2	4 - 5
Table I Pages 3.1 and 3.2	6 - 7
Table I Page 4	8
Table I Page 5	9
Table II Page 1	10
Table II Page 2	11
Table II Pages 3.1 and 3.2	12 - 13
Table II Pages 4.1 and 4.2	14 - 15
Table II Pages 5.1 and 5.2	16 - 17
Table II Page 6	18
Table II Page 7	19
The Confidential Treatment Table (at least one page and as many pages as needed)	20
The Footnote Table (at least one page and as many pages as needed)	21
The Erratum Table (for submission number 2 or higher, as many pages as needed)	22
The Certification Page	23

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/90

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 2.1 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Beginning Balance	Additions	Retirements	
	(aa)	(ab)	(ac)	(ad)	
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx Regulated Plant	123,456,789	123,456,789	123,456,789	... Ruler Line
2001	TPIS				
2002	PHFTU				
2003	TPUC-short term				
2004	TPUC-long term				
2005	Telecom plant adjstmnt				
2006	Nonoperating plant				
2007	Goodwill				
210	Total Reg. Plant				
	TPIS - General Support				
2111	Land				
2112	Motor vehicles				
2113	Aircraft				
2114	Special purpose vehic				
2115	Garage work equipment				
2116	Other work equipment				
2121	Buildings				
2122	Furniture				
2123	Office Equipment				
2124	Gen purpose computers				
2110	Land & Support				
	TPIS - Central Office				
2211	Analog elec switch				
2212	Digit elec switch				
2215.1	Step-by-step switching				
2215.2	Crossbar switching				
2215.3	Other elec-mechan sw				
2215	Electro-mechan sw				
2210	Cen. Office-Sw				
2220	Operator sys				

If applicable:

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE.
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SUBMISSION x
TABLE I
PAGE 2.2 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Transfers/Adjustments	Ending Balance
	(aa)	(ae)	(af)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx <u>Regulated Plant</u>	123,456,789	123,456,789
2001	TPIS		
2002	PHFTU		
2003	TPUC-short term		
2004	TPUC-long term		
2005	Telecom plant adjstmnt		
2006	Nonoperating plant		
2007	Goodwill		
210	Total Reg. Plant		
	<u>TPIS - General Support</u>		
2111	Land		
2112	Motor vehicles		
2113	Aircraft		
2114	Special purpose vehic		
2115	Garage work equipment		
2116	Other work equipment		
2121	Buildings		
2122	Furniture		
2123	Office Equipment		
2124	Gen purpose computers		
2110	Land & Support		
	<u>TPIS - Central Office</u>		
2211	Analog elec switch		
2212	Digit elec switch		
2215.1	Step-by-step switching		
2215.2	Crossbar switching		
2215.3	Other elec-mechan sw		
2215	Electro-mechan sw		
2210	Cen Office-Sw		
2220	Operator sys		

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PERIOD: From mmm yyyy To mmm yyyy
COSAs: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 3.1 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Beginning Balance	Additions	Retirements
	(aa)	(ab)	(ac)	(ad)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789
2231.1	Satellite & earth sta			
2231.2	Other radio facilities			
2231	Radio systems			
2232	Circuit equipment			
2230	Transmission			
	TPIS - IOT			
2311	Station apparatus			
2321	Customer premise wire			
2341	Large PBX			
2351	Publ tel trmnal equip			
2362	Other terminal equip			
2310	IOT			
	TPIS - Cable & Wire			
2411	Poles			
2421	Aerial cable			
2422	Underground cable			
2423	Buried cable			
2424	Submarine cable			
2425	Deep sea cable			
2426	Intrabldg network cble			
2431	Aerial wire			
2441	Conduit systems			
2410	Cable & Wire			
	TPIS - Amortiz Assets			
2681	Capital Leases			
2682	Leasehold improvements			
2680	Amort Tangible			
2690	Intangibles			
260	Total TPIS			

... Ruler Line

If applicable:

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COSA: xxxx

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SUBMISSION x
TABLE I
PAGE 3.2 OF 5

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Transfers/ Adjustments	Ending Balance
	(aa)	(ae)	(af)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789
2231.1	Satellite & earth sta		
2231.2	Other radio facilities		
2231	Radio systems		
2232	Circuit equipment		
2230	Transmission		
	TPIS - IOT		
2311	Station apparatus		
2321	Customer premise wire		
2341	Large PBX		
2351	Publ tel trmnl equip		
2362	Other terminal equip		
2310	IOT		
	TPIS - Cable & Wire		
2411	Poles		
2421	Aerial cable		
2422	Underground cable		
2423	Buried cable		
2424	Submarine cable		
2425	Deep sea cable		
2426	Intrabldg network cble		
2431	Aerial wire		
2441	Conduit systems		
2410	Cable & Wire		
	TPIS - Amortiz Assets		
2681	Capital Leases		
2682	Leasehold improvements		
2680	Amort Tangible		
2690	Intangibles		
260	Total TPIS		

... Ruler Line

If applicable:

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PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 3.1 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Total	Salaries and Wages	Benefits
	(aa)	(ab)	(ac)	(ad)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789
	EXPENSE ACCOUNTS			
	Plant Specific Ops			
6112	Motor vehicle			
610	Clearance - MV			
615	Net Balance - MV			
6113	Aircraft			
620	Clearance - Aircr			
625	Net Balance - Aircr			
6114	Special purpose vehicle			
630	Clearance - SPV			
635	Net Balance - SPV			
6115	Garage work equipment			
6116	Other work equipment			
640	Clearance - OWE			
645	Net Balance - OWE			
6110	Network support			
6121	Land & building			
6122	Furniture & artworks			
6123	Office equipment			
6124	Gen purpose computers			
6120	General support			
6211	Analog electronic			
6212	Digital electronic			
6215	Electro-mechanical			
6210	Cntrl Office Sw			
6220	Operator systems			
6231	Radio systems			
6232	Circuit equipment			
6230	Cntrl office Tr			
6311	Station apparatus			
6341	Large PBX			
6351	Public tel tmnl equip			
6362	Other terminal equip			
6310	IOT expense			

... Ruler Line

If applicable:
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STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 3.2 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Rents	Other Expenses
	(aa)	(ae)	(af)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789
	EXPENSE ACCOUNTS		
	Plant Specific Ops		
6112	Motor vehicle		
610	Clearance - MV		
615	Net Balance - MV		
6113	Aircraft		
620	Clearance - Aircr		
625	Net Balance - Aircr		
6114	Special purpose vehicle		
630	Clearance - SPV		
635	Net Balance - SPV		
6115	Garage work equipment		
6116	Other work equipment		
640	Clearance - OWE		
645	Net Balance - OWE		
6110	Network support		
6121	Land & building		
6122	Furniture & artworks		
6123	Office equipment		
6124	Gen purpose computers		
6120	General support		
6211	Analog electronic		
6212	Digital electronic		
6215	Electro-mechanical		
6210	Cntrl Office Sw		
6220	Operator systems		
6231	Radio systems		
6232	Circuit equipment		
6230	Cntrl office Tr		
6311	Station apparatus		
6341	Large PBX		
6351	Public tel tmnl equip		
6362	Other terminal equip		
6310	IOT expense		

... Ruler Line

If applicable:

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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 4.1 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Total	Salaries and Wages	Benefits	
	(aa)	(ab)	(ac)	(ad)	
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789	... Ruler Line
6411	Poles				
6421	Aerial cable				
6422	Underground cable				
6423	Buried cable				
6424	Submarine cable				
6425	Deep sea cable				
6426	Intrabldg network cable				
6431	Aerial wire				
6441	Conduit Systems				
6410	Cable & Wire				
650	Total Plant Spc				
	<u>Plant Nonspecific Ops</u>				
6511	PHFTU				
6512	Provisioning				
660	Clearance - Prov				
665	Net Balance - Prov				
6510	Other PP&E Exp				
6531	Power				
6532	Network administration				
6533	Testing				
6534	Plant ops admin				
670	Clearance - POA				
675	Net Balance - POA				
6535	Engineering				
680	Clearance - Eng				
685	Net Balance - Eng				
6530	Network Ops				
6540	Access				
6561	Depreciation-TPIS		N/A	N/A	
6562	Depreciation-PHFTU		N/A	N/A	
6563	Amortization-tangible		N/A	N/A	
6564	Amortization-intangible		N/A	N/A	
6565	Amortization-other		N/A	N/A	
6560	Dep & Amort Exp		N/A	N/A	
690	Total Plant Non				

If applicable:

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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSAs: xxxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 4.2 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Rents	Other Expenses
	(aa)	(ae)	(af)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789
6411	Poles		
6421	Aerial cable		
6422	Underground cable		
6423	Buried cable		
6424	Submarine cable		
6425	Deep sea cable		
6426	Intrabldg network cable		
6431	Aerial wire		
6441	Conduit Systems		
6410	Cable & Wire		
650	Total Plant Spc		
	Plant Nonspecific Ops		
6511	PHFTU		
6512	Provisioning		
660	Clearance - Prov		
665	Net Balance - Prov		
6510	Other PP&E Exp		
6531	Power		
6532	Network administration		
6533	Testing		
6534	Plant ops admin		
670	Clearance - POA		
675	Net Balance - POA		
6535	Engineering		
680	Clearance - Eng		
685	Net Balance - Eng		
6530	Network Ops		
6540	Access	N/A	
6561	Depreciation-TPIS	N/A	N/A
6562	Depreciation-PHFTU	N/A	N/A
6563	Amortization-tangible	N/A	N/A
6564	Amortization-intangible	N/A	N/A
6565	Amortization-other	N/A	N/A
6560	Dep & Amort Exp	N/A	N/A
690	Total Plant Non		

If applicable:
THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE.
SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/90

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSA: xxxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 5.1 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Total	Salaries and Wages	Benefits	
	(aa)	(ab)	(ac)	(ad)	
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx Customer Operations	123,456,789	123,456,789	123,456,789	... Ruler Line
6611	Product management				
6612	Sales				
6613	Product Advertising				
6610	Marketing Expense				
6621	Call Completion				
6622	Number Services				
6623	Customer Services				
6620	Services Expense				
700	Total Cust Ops				
	Corporate Operations				
6711	Executive				
6712	Planning				
6710	Exec & Planning				
6721	Accounting & finance				
6722	External relations				
6723	Human resources				
6724	Information management				
6725	Legal				
6726	Procurement				
6727	Research & development				
6728	Other general & admin				
6720	General & Admin				
6790	Provis uncollect notes		N/A	N/A	
710	Total Corp Ops				
720	Total Ops Exp				
730	Net Ops Rev				

If applicable:

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE.
SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/90

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy To mmm yyyy
COSAs: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II
PAGE 5.2 OF 7

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Rents	Other Expenses
	(aa)	(ae)	(af)
1234.1	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx <u>Customer Operations</u>	123,456,789	123,456,789
6611	Product management	N/A	
6612	Sales	N/A	
6613	Product Advertising	N/A	
6610	Marketing Expense	N/A	
6621	Call Completion	N/A	
6622	Number Services	N/A	
6623	Customer Services	N/A	
6620	Services Expense	N/A	
700	Total Cust Ops	N/A	
	<u>Corporate Operations</u>		
6711	Executive	N/A	
6712	Planning	N/A	
6710	Exec & Planning	N/A	
6721	Accounting & finance	N/A	
6722	External relations	N/A	
6723	Human resources	N/A	
6724	Information management	N/A	
6725	Legal	N/A	
6726	Procurement	N/A	
6727	Research & development	N/A	
6728	Other general & admin	N/A	
6720	General & Admin	N/A	
6790	Provis uncollect notes	N/A	N/A
710	Total Corp Ops	N/A	
720	Total Ops Exp		
730	Net Ops Rev		

If applicable:
THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE.
SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/90

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy to mmm yyyy
COSA: xxxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
CONF. TREATMENT TABLE
PAGE 1 OF x

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)
xxxx	1234.1	xx,xx,xx,xx, x, x ... Ruler Line

- sample entries:
- I 2001 AB,AC,AD
 - I 2215.1 AE,AF
 - I ALL BB
 - II 730 ALL
 - II 790 ALL

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR THE ABOVE DATA IN THIS REPORT.

-OR-

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA IN THIS REPORT.

FCC REPORT 43-02
 ARMIS USOA REPORT

Approved by OMB
 3060-0395
 Expires 10/31/90

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy to mmm yyyy
 COSA: xxxx

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 ERRATUM TABLE
 PAGE 1 OF x

ERRATUM TABLE

Table Row	Column(s)	FN#
(a) (b) (c)		(d)
xxxx 1234.1	xx,xx,xx,xx, x, x	12 ... Ruler Line

- sample entries:
- I 2001 AE,AF 1
 - I 210 AE,AF 2
 - I 2215.1 ALL 3
 - I ALL BB 3
 - II 730 AC 4

THE ABOVE DATA HAS BEEN CORRECTED IN THIS SUBMISSION.
 SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____.

PRINTED NAME

POSITION

SIGNATURE

DATE

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON

TELEPHONE NUMBER

DIVESTED BOC INDEX

<u>Holding Company</u>	<u>Operating Company</u>	<u>Study Area</u>	<u>Study Area Code</u>
Ameritech	1. Illinois Bell	- Illinois	AMTR
	2. Indiana Bell	- Indiana	LBIL
	3. Michigan Bell	- Michigan	NBIN
	4. Ohio Bell	- Ohio	MBMI
	5. Wisconsin Bell	- Wisconsin	OBOH
Bell Atlantic	1. Chesapeake and Potomac	- Dist. of Columbia	WTWI
		- Maryland	BATR
		- Virginia	CPTC
		- West Virginia	CDDC
		- Delaware	CMMD
	2. Diamond State Telephone	- Pennsylvania	CVVA
	3. Bell of Pennsylvania	- New Jersey	CWWV
	4. New Jersey Bell		DSDE
Bell South	1. Southern Bell	- Florida	PAPA
		- Georgia	NJNJ
		- North Carolina	BSTR
		- South Carolina	SBTC
			SBFL
	2. South Central Bell	- Alabama	SBGA
		- Kentucky	SBNC
		- Louisiana	SBSC
		- Mississippi	SCTC
		- Tennessee	SCAL
NYNEX	1. New England Telephone	- Maine	SCKY
		- Massachusetts	SCLA
		- New Hampshire	SCMS
		- Rhode Island	SCTN
		- Vermont	NXTR
	2. New York Telephone	- New York	NETC
			NEME
			NEMA
Pacific Telesis	1. Pacific Bell	- California	NENH
	2. Nevada Bell	- Nevada	NERI
Southwestern Bell Telephone Company			NEVT
			NYNY
			PTTR
			PTCA
			PTNV
		SWTR	
		SWAR	
		SWES	
		SWMO	
		SWOK	
		SWTX	

<u>Holding Company</u>	<u>Operating Company</u>	<u>Study Area</u>	<u>Study Area Code</u>
U.S. West	1. Mountain Bell	- Arizona	USTR
		- Colorado	MSTC
		- Idaho	MSAZ
		- Montana	MSCO
		- New Mexico	MSID
		- Utah	MSMT
		- Wyoming	MSNM
	2. Northwestern Bell	- Iowa	MSUT
		- Minnesota	MSWY
		- Nebraska	NWTC
		- North Dakota	NWIA
		- South Dakota	NWMN
	3. Pacific Northwest Bell	- Idaho	NWNE
		- Oregon	NWND
		- Washington	NWSD
		PNTC	
		PNID	
		PNOR	
		PNWA	
Total Divested Bell Operating Companies			TBOC

INDEPENDENT COMPANY INDEX

<u>Holding Company</u>	<u>Operating Company</u>	<u>Study Area</u>	<u>Study Area Code</u>
Alascom, Inc.		- Alaska	AKAK
Central Telephone Company	1. of Florida	- Florida	CEFC
	2. of Illinois	- Illinois	CEIL
	3. of Nevada	- Nevada	CENV
	4. of Virginia	- Virginia	CEVA
Cincinnati Bell Telephone	- Ohio & Kentucky		CEOC
Continental Telephone Company	1. Contel of California	- California	COFC
	2. Contel of Illinois	- Illinois	COIL
	3. Contel of Missouri	- Missouri	COMO
	4. Contel of New York	- New York	CONY
	5. Contel of Texas	- Texas	COTX
	6. Contel of Virginia	- Virginia	COVA
GTE Telephone Operating Companies			GTFC
1. General Telephone Company of California		- California	GTCA
2. General Telephone Company of Florida		- Florida	GTFL
3. General Telephone Company of the Northwest, Inc.		- Idaho & Montana	GTNW
		- Idaho	GTNA
		- Montana	GTID
		- OR, WA & Wstn CA	GTMT
		- Oregon	GTNB
		- Washington	GTOR
		- CA - West Coast	GTWA
4. General Telephone Company of the South		- Alabama	GNCA
		- Georgia	GTAL
		- Kentucky	GTGA
		- North Carolina	GTKY
		- South Carolina	GTNC
		- Tennessee	GTSC
		- Virginia	GTN
		- West Virginia	GTVA
			GTWV

<u> Holding Company </u>	<u> Operating Company </u>	<u> Study Area </u>	<u> Study Area Code </u>
5. General Telephone Company of the Southwest	- Arkansas		GTSW
	- New Mexico		GTAR
	- Oklahoma		GTNM
	- Texas		GPOE
			GTTX
6. GTE of the North, Inc.	- Illinois		GIMw
	- Indiana		GPII
	- Iowa		GPIB
	- Michigan		GPIA
	- Minnesota		GPMI
	- Missouri		GPMO
	- Nebraska		GPTN
	(also serving Kansas)		
	- Ohio		GTOH
	- Pennsylvania		GTPA
- Wisconsin		GTWI	
7. Hawaiian Telephone Company	- Hawaii		GTHI
	- Nebraska		LTNE
Lincoln Telephone Company	- Nebraska		LTNE
Puerto Rico Telephone Company	- Puerto Rico		PRPP
Rochester Telephone Corporation	- New York		RTNY
Southern New England Telephone	- Connecticut		SNCT
United Telephone System.	1. United Tel. Co. of Florida	- Florida	UTTC
	2. United Tel. Co. of Indiana	- Indiana	UTFL
	3. United Tel. Co. of Missouri	- Missouri	UTIN
	4. Carolina Tel. and Tel. Co.	- North Carolina	UTMO
	5. United Tel. Co. of Ohio	- Ohio	UTNC
	6. United Tel. Co. of Penn.	- Pennsylvania	UTOH
	7. United Inter-Mountain Tel. Co.	- Tennessee	UTPA
		- Virginia	UTIM
		UTTN	
		UTVA	
Total Independent Companies			TICO
Total Industry			TOTL