

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: January 5, 1989; Released: January 6, 1989

By the Chief, Common Carrier Bureau:

I. INTRODUCTION

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). One is the Joint Cost Report (*ARMIS Order*, Appendix C) which shows the allocations of costs between regulated and nonregulated activities pursuant to Part 64 of the Commission's Rules.

2. On October 14, 1988, the Commission released the *ARMIS Reconsideration Order* which resolved the major substantive and procedural issues raised in petitions for reconsideration and delegated to the Chief, Common Carrier Bureau, the authority to make such further revisions of a minor, technical nature as may be necessary. In this *Order*, we are revising the Joint Cost Report to incorporate the changes required by the *ARMIS Reconsideration Order* and we are making certain other technical changes. The revised Joint Cost Report is shown in the Appendix. The Appendix is available for inspection and copying during normal business hours in the Accounting and Audits Branch, Room 812, 2000 L Street NW., Washington, DC. Copies may also be purchased from the Commission's copy contractors, International Transcription Service, 2100 M Street NW., Suite 140, Washington, DC. 20037, (202) 857-3800.

II. ISSUES AND DISCUSSION

3. In the *ARMIS Reconsideration Order*, the Commission discussed the petitions for reconsideration and agreed generally that the existing reporting requirements required some revision. The Commission ordered the Common Carrier Bureau to make these revisions. Our revisions to the Joint Cost Report fall into three general categories: (1) revisions specifically required by the *ARMIS Reconsideration Order*; (2) revisions required as a result of the *Quarterly Report Order*;² and (3) minor, technical revisions required for consistency with Parts 32,

36 and 69 of the Commission's Rules. In addition, we are denying two minor, technical requests that were raised in the petitions for reconsideration.

4. The Commission's action in the *ARMIS Reconsideration Order* requires the following revisions: (1) elimination of Rate of Return data and (2) revision of the column headings for reporting regulated and nonregulated allocations to be consistent with the Commission's decisions in CC Docket 86-111³ as follows:

Directly Assigned - Regulated
Directly Assigned - Nonregulated
Attributed - Regulated
Attributed - Nonregulated
Generally Allocated - Regulated
Generally Allocated - Nonregulated.

5. Consistency with the *Quarterly Report Order* requires the following revisions: (1) relabeling the Adjustments column to read, "SNFA and Intracompany Adjustments" and addition of a column for "Other Adjustments"; (2) clarification that all data must be reported as booked with the exception of the data in the two adjustment columns and the "Subject to Separations" column which will be reported as adjusted; and (3) inclusion of Account 7991, "Other Nonregulated Revenues" because it is included in the reporting requirements.⁴

6. Consistency with Part 32, 36 and 69 requires the following revisions: (1) addition of Class B accounts to be consistent with the aggregations necessary for the separations process; and (2) miscellaneous other technical changes such as the reclassification of several accounts and designation of inapplicable data fields.

7. In its petition for reconsideration of the *ARMIS Order*,⁵ GTE notes that there is an inconsistency between the Tariff Review Plan (TRP)⁶ and Appendix C. GTE states that although the Joint Cost Report provides for the assignment of detariffed customer premises equipment (CPE) pursuant to Part 36, Section 142(b), the TRP removes these costs before such assignment is possible. GTE requests revision of the TRP. We deny GTE's request that we revise the TRP treatment of detariffed CPE to make it consistent with the Joint Cost Report because it is not within the purview of the *ARMIS Order*, or the *ARMIS Reconsideration Order*. If, after reviewing the attached report and the 1989 TRP, GTE still seeks redress, it may file comments in the 1989 TRP proceeding.

8. We also deny Pacific Bell's request that central office equipment be reported in accordance with an allocation based on forecasted investment usage. The Forecast of Investment Usage Report (FCC Form 495A) already collects central office equipment data allocated based on forecasted investment usage. We clarify that the amounts to be reported in the Joint Cost Report are to be actual amounts.

III. PAPERWORK REDUCTION ACT

9. 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. Imple-

mentation 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

10. 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, 219, and 220, that the form attached hereto IS ADOPTED, and that the modifications herein ARE 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., FCC 88-331 (released October 14, 1988) (*ARMIS Reconsideration Order*).

² See 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 86-182, DA 88-2067 (released January 6, 1989). (*Quarterly Report Order*). The *Quarterly Report Order* made changes to another ARMIS report, and for consistency these changes must also be reflected in the Joint Cost Report.

³ See Separation of Costs of Regulated Telephone Service from Costs of Nonregulated Activities, *Report and Order*, CC Docket 86-111, 2 FCC Rcd 1298 (1987) (*Joint Cost Order*), recon., 2 FCC Rcd 6283 (1987) (*Reconsideration Order*), further recon., 3 FCC Rcd 6701 (1988) (*Further Reconsideration Order*), petitions for review pending, *Southwestern Bell Corp. v. FCC*, No. 87-1764 (D.C. Cir. December 15, 1987); *National Tel. Cooperative Ass'n v. FCC*, D.C. Circuit No. 87-1771 (filed Dec. 15, 1987).

⁴ Account 7991 will be replaced by Account 5280 effective May 22, 1989. See *Further Reconsideration Order*, 3 FCC Rcd at 6702.

⁵ GTE Petition at page 9.

⁶ Under Part 69 of the Commission's Rules, 47 C.F.R. Part 69, local exchange carriers (LECs) are required to file annual access tariffs and cost support therefor. The LEC's cost support must demonstrate that the LECs will recover no more than their allowed rate of return, based on reasonable projections of cost and demand. The Commission has established certain requirements for the carriers' cost support material which constitute so-called Tariff Review Plans. See Commission Requirements for Cost Support Material To Be Filed with 1989 Annual Access Tariffs (DA 88-1554), released October 3, 1988.

APPENDIX

This document provides the instructions for FCC Report 43-03, the ARMIS Joint Cost 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).

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-03, the ARMIS Joint Cost Report, to the Commission.

B. General Information

1. FCC Report 43-03 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 a study area (jurisdiction) 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 43-03, which identifies the filing as the ARMIS Joint Cost 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 study area reports, a carrier submits a report which combines data for more than one study area, 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 43-03 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 43-03. 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 43-03 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 46 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 43-03, 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 43-03 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 43-03 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

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

Estimated Average Burden Hours Per Response: 115 hours

SUMMARY

This document provides the Report Definition for FCC Report 43-03, the ARMIS Joint Cost Report, and lists the annual revenue requirement and joint cost data which must be provided annually for each study area. It contains the following:

	<u>Pages</u>
Row and Column Descriptions	2 - 5
Table I - Regulated/Nonregulated Data	6 - 15
Certification	16

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 Joint Cost Report collects the study area level data for regulated and nonregulated operations for those accounts which are related to a carrier's revenue requirement. The ARMIS Joint Cost Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, joint cost allocations, 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.

ROW INSTRUCTIONS

Every row item is not described below. Those rows omitted from the following instructions are Part 32 accounts and the amounts entered for these accounts should be reported pursuant to our Part 32 Rules. The following descriptions apply to those rows that are summarizations of immediately preceding accounts. Four digit row numbers indicate that there is a Part 32 account bearing the same number and title. Three digit row numbers indicate that there is no comparable Part 32 account.

<u>Row</u>	<u>Description</u>
5000.	<u>Basic Local Service Revenue (Class B)</u> - This amount is the total of rows 5001 through 5069.
5080.	<u>Network Access Revenue</u> - This amount is the total of rows 5081 through 5084.
5110.	<u>Unidirectional Long Distance Revenue</u> - This amount is the total of rows 5111 and 5112.
5120.	<u>Long Distance Private Network Revenue</u> - This amount is the total of rows 5121 through 5129.
5100.	<u>Long Distance Message Revenue</u> - This amount is the total of rows 5110, 5120, 5160 and 5169.
5260.	<u>Miscellaneous Revenue (Class A)</u> - This amount is the total of rows 5230 through 5269.
5200.	<u>Miscellaneous Revenue</u> - This amount is the total of rows 5260, 5270 and 5280.
5300.	<u>Uncollectible Revenue</u> - This amount is the total of rows 5301 and 5302.
530.	<u>Net Revenues</u> - This amount is the total of rows 5000, 5080, 5100, and 5200 less row 5300.
6110.	<u>Network Support Expense</u> - This amount is the total of rows 6112 through 6116.
6120.	<u>General Support Expenses</u> - This amount is the total of rows 6121 through 6124.
6210.	<u>Central Office Switching Expense</u> - This amount is the total of rows 6211 through 6215.
6230.	<u>Central Office Transmission Expense</u> - This amount is the total of rows 6231 and 6232.
6410.	<u>Cable and Wire Facilities Expense</u> - This amount is the total of rows 6411 through 6441.
6510.	<u>Other Property Plant and Equipment Expenses</u> - This amount is the total of rows 6511 and 6512.
6530.	<u>Network Operations Expenses</u> - This amount is the total of rows 6531 through 6535.
6560.	<u>Depreciation and Amortization Expenses</u> - This amount is the total of rows 6561 through 6565.
6610.	<u>Marketing</u> - This amount is the total of rows 6611 through 6613.

6620. Services - This amount is the total of rows 6621 through 6623.
6710. Executive and Planning - This amount is the total of rows 6711 and 6712.
6720. General and Administrative - This amount is the total of rows 6721 through 6728.
7100. Other Operating Income and Expense - This amount is the total of rows 7110 through 7160.
7200. Operating Taxes - This amount is the total of rows 7210 through 7250.
7300. Nonoperating Income and Expense - This amount is the total of rows 7310 through 7370.
7400. Nonoperating Taxes - This amount is the total of rows 7410 through 7450.
7500. Interest and Related Items - This amount is the total of rows 7510 through 7540.
7600. Extraordinary Items - This amount is the total of rows 7610 through 7640.
740. IRS Income Adjustment - This amount is the difference between taxable income reported for IRS purposes and the taxable income shown in accordance with the USOA.
750. Total Expenses - This amount is the total of rows 6110, 6120, 6210, 6220, 6230, 6310, 6410, 6510, 6530, 6540, 6560, 6610, 6620, 6710, 6720, and 6790, plus or minus 7100, plus 7200, plus or minus 7300, plus 7400 and 7500, plus or minus 7600, 7910, 7990 and 740.
2110. Land and Support Assets - This amount equals the total of rows 2111 through 2124.
2210. Central Office - Switching - This amount equals the total of rows 2211 through 2215.
2230. Central Office - Transmission - This amount equals the total of rows 2231 and 2232.
2310. Information Origination/Termination - This amount equals the total of rows 2311 through 2362.
2410. Cable and Wire Facilities - This amount equals the total of rows 2411 through 2441.
2680. Amortizable Tangible Assets - This amount equals the total of rows 2681 and 2682.
2001. Telecommunications Plant In Service - This amount equals the total of rows 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690.
230. Cash Working Capital - This amount equals that portion of investment required to meet current expenses. This amount shall be calculated in accordance with Part 65 of the Commission's Rules.
370. Total Investment - This amount equals the total of rows 2001, 2002, 2003, 2004, 2005, 1220, 1438, 1439, 1500 and 230.
3400. Accumulated Amortization - Tangible - This amount equals the total of rows 3410 and 3420.

495. Total Reserve - This amount equals the total of rows 3100, 3200, 3400, 3500, 3600, 4100, 4340, 4030, 4040, 4120, 4360 and 4370.

NOTE 1: Class B companies should enter Class B Account balances in the appropriate rows and "N/A" in all columns of the Class A level rows. Unless otherwise indicated, Class A companies must enter data in every row, including the Class B level accounts, to be consistent with the requirements of Part 36.

NOTE 2: The balance of account 7991 must be entered in row 5280.

COLUMN INSTRUCTIONS

<u>Column</u>	<u>Description</u>
(b)	<u>Total</u> - This amount reflects the operating result for each of the accounts itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions.
(c)	<u>Directly Assigned-Regulated</u> - This amount reflects that portion of each itemized account that is dedicated solely to regulated operations.
(d)	<u>Directly Assigned-Nonregulated</u> - This amount reflects that portion of each itemized account that is dedicated solely to nonregulated operations.
(e)	<u>Attributed-Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on a direct measure of cost causation.
(f)	<u>Attributed-Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on a direct measure of cost causation.
(g)	<u>Generally Allocated-Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on the general allocator as described in Part 64.
(h)	<u>Generally Allocated-Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on the general allocator as described in Part 64.
(i)	<u>Total Regulated</u> - This amount equals the total of columns (c), (e) and (g).
(j)	<u>Total Nonregulated</u> - This amount equals the total of columns (d), (f) and (h).
(k)	<u>SNFA and Intra-company Adjustments</u> - This amount reflects adjustments made to each account for costs related to shared network facility arrangements and intra-company subsidiary contracts.
(l)	<u>Other Adjustments</u> - This amount reflects all remaining adjustments, such as prior period adjustments, necessary to arrive at the amount subject to separations.
(m)	<u>Subject to Separations</u> - This amount reflects that portion of each account which must be allocated between state and interstate jurisdictions (column (i) less columns (k) and (l)).

NOTE:

All data must be reported as booked with the exception of the data in columns (k), (l), and (m) which will be reported as adjusted.

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

XXXXXXXXXXXX VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Directly Assigned		Attributed		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
	<u>REVENUES</u>							
	Local Network Svcs							
5001	Basic area revenue							
5002	Optional ext area							
5003	Cellular mobile							
5004	Other mobile servic							
5010	Public telephone							
5040	Local private line							
5050	Customer premises							
5060	Other local exchang							
5069	Other local settl							
5000	Ba loc svc(Class B)							
	Network Access Svcs							
5081	End user			N/A		N/A		N/A
5082	Switched access			N/A		N/A		N/A
5083	Special access			N/A		N/A		N/A
5084	State access			N/A		N/A		N/A
5080	Network access			N/A		N/A		N/A
	Toll Network Svcs							
5111	LD Inward-only							
5112	LD Outward-only							
5110	Unidirectional LD							
5121	Subvce LD pvt ntwk							
5122	Vce LD pvt network							
5123	Audio LD pvt ntwk							
5124	Vidio LD pvt ntwk							
5125	Digital LD pvt ntwk							
5126	LD pvt ntwk switch							
5128	Other LD pvt ntwk							
5129	Other LD pvt settle							
5120	LD private network							
5160	Other LD							
5169	Other LD settlement							
5100	LD message revenue							
	Miscellaneous							
5230	Directory							
5240	Rent							
5250	Corporate operation							
5261	Special billing arr							
5262	Customer operations							
5263	Plant operations							
5264	Other incident req							
5269	Other settlements							
5260	Misc. (Class A)							
5270	Carrier bill & coll							
5280	Other nonregulated							
5200	Miscellaneous							
	Uncollectible revs							
5301	Uncollect-telecomm							
5302	Uncollect-other							
5300	Uncollectible rev							
530	Net Revenues							

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

XXXXXXXXXXXXX VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonreg. (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separations (m)
	REVENUES					
	Local Network Svcs					
5001	Basic area revenue					N/A
5002	Optional ext area					N/A
5003	Cellular mobile					N/A
5004	Other mobile servic					N/A
5010	Public telephone					N/A
5040	Local private line					N/A
5050	Customer premises					N/A
5060	Other local exchang					N/A
5069	Other local settles					N/A
5000	Ba loc svc(Class B)					
	Network Access Svcs					
5081	End user		N/A			
5082	Switched access		N/A			
5083	Special access		N/A			
5084	State access		N/A			
5080	Network access		N/A			
	Toll Network Svcs					
5111	LD Inward-only					N/A
5112	LD Outward-only					N/A
5110	Unidirectional LD					N/A
5121	Subvce LD pvt ntwk					N/A
5122	Vce LD pvt network					N/A
5123	Audio LD pvt ntwk					N/A
5124	Vidio LD pvt ntwk					N/A
5125	Digital LD pvt ntwk					N/A
5126	LD pvt ntwk switch					N/A
5128	Other LD pvt ntwk					N/A
5129	Other LD pvt settle					N/A
5120	LD private network					N/A
5160	Other LD					N/A
5169	Other LD settlement					N/A
5100	LD message revenue					
	Miscellaneous					
5230	Directory					N/A
5240	Rent					N/A
5250	Corporate operation					N/A
5261	Special billing arr					N/A
5262	Customer operations					N/A
5263	Plant operations					N/A
5264	Other incident reg					N/A
5269	Other settlements					N/A
5260	Misc. (Class A)					N/A
5270	Carrier bill & coll					N/A
5280	Other nonregulated					N/A
5200	Miscellaneous					
	Uncollectible revs					
5301	Uncollect-telecomm					N/A
5302	Uncollect-other					N/A
5300	Uncollectible rev					
530	Net Revenues					

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxx VERSION
SUBMISSION X
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Directly Assigned		Attributed		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
	<u>EXPENSES</u>							
	Plant Specific							
6112	Motor vehicle							
6113	Aircraft							
6114	Special purpose veh							
6115	Garage work equip							
6116	Other work equip							
6110	Network support							
6121	Land & building							
6122	Furniture & artwork							
6123	Office equipment							
6124	Gen purpose comput							
6120	General support							
6211	Analog electronic							
6212	Digital electronic							
6215	Electro-mechanical							
6210	Central office-swit							
6220	Operator systems							
	Central office tran							
6231	Radio systems							
6232	Circuit equipment							
6230	Central office tran							
6311	Station apparatus							
6341	Large PBX							
6351	Public tel tmln equ							
6362	Other terminal equi							
6310	Information O/T							
6411	Poles							
6421	Aerial cable							
6422	Underground cable							
6423	Buried cable							
6424	Submarine cable							
6425	Deep sea cable							
6426	Intrabldg ntwk cabl							
6431	Aerial wire							
6441	Conduit systems							
6410	Cable & wire							
	Plant Non-Specific							
6511	PHFTU			N/A		N/A		N/A
6512	Provisioning							
6510	Other PP&E expense							
6531	Power							
6532	Network administrat							
6533	Testing							
6534	Plant ops administr							
6535	Engineering							
6530	Network operations							
6540	Access							
	Depreciate/Amortize							
6561	Depreciation-TPIS							
6562	Depreciation-PHFTU							
6563	Amortization-tangib							
6564	Amortization-intang							
6565	Amortization-other							
6560	Depreciate/Amortize							

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonreg. (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separations (m)
	<u>EXPENSES</u>					
	Plant Specific					
6112	Motor vehicle					N/A
6113	Aircraft					N/A
6114	Special purpose veh					N/A
6115	Garage work equip					N/A
6116	Other work equip					N/A
6110	Network support					
6121	Land & building					N/A
6122	Furniture & artwork					N/A
6123	Office equipment					N/A
6124	Gen purpose comput					N/A
6120	General support					
6211	Analog electronic					N/A
6212	Digital electronic					N/A
6215	Electro-mechanical					N/A
6210	Central office-swit					
6220	Operator systems					
	Central Office Tran					
6231	Radio systems					N/A
6232	Circuit equipment					N/A
6230	Central office tran					
6311	Station apparatus					N/A
6341	Large PBX					N/A
6351	Public tel tmnl equ					N/A
6362	Other terminal equi					N/A
6310	Information O/T					
6411	Poles					N/A
6421	Aerial cable					N/A
6422	Underground cable					N/A
6423	Buried cable					N/A
6424	Submarine cable					N/A
6425	Deep sea cable					N/A
6426	Intrabldg ntwk cabl					N/A
6431	Aerial wire					N/A
6441	Conduit systems					N/A
6410	Cable & wire					
	Plant Non-Specific					
6511	PHFTU		N/A			N/A
6512	Provisioning					N/A
6510	Other PP&E expense					
6531	Power					N/A
6532	Network administrat					N/A
6533	Testing					N/A
6534	Plant ops administr					N/A
6535	Engineering					N/A
6530	Network operations					
6540	Access					
	Depreciate/Amortize					
6561	Depreciation-TPIS					N/A
6562	Depreciation-PHFTU					N/A
6563	Amortization-tangib					N/A
6564	Amortization-intang					N/A
6565	Amortization-other					N/A
6560	Depreciate/Amortize					

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Directly Assigned		Attributed		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
	Customer Ops-Mkting							
6611	Product management							
6612	Sales							
6613	Product advertising							
6610	Marketing expense							
	Customer Ops-Servic							
6621	Call completion							
6622	Number services							
6623	Customer services							
6620	Services expense							
	Corporate Operation							
6711	Executive							
6712	Planning							
6710	Executive & plannin							
6721	Accounting & financ							
6722	External relations							
6723	Human resources							
6724	Information Manaqmt							
6725	Legal							
6726	Procurement							
6727	Research & develop							
6728	Other general & adm							
6720	General & administr							
6790	Prov uncollect note							
	Other Ops Inc/Expen							
7110	Income custom work							
7130	Return nonreg use							
7140	Gain/loss foreign							
7150	Gain/loss land/art							
7160	Other ops gain/loss							
7100	Other ops inc/expen							
	Operating Taxes							
7210	Ops inv tax cr-net							
7220	Ops federal inc tax							
7230	Ops state & local							
7240	Ops other taxes							
7250	Prov defer inc tax							
7200	Operating taxes							
	Nonops income/expen							
7310	Dividend income							
7320	Interest income							
7330	Inc sinking/other							
7340	AFUDC							
7350	Gain/loss property							
7360	Other nonops income							
7370	Special charges							
7300	Nonops income/expen							
7410	Nonops inv tx cr-nt							
7420	Nonops fed inc tax							
7430	Nonops state & locl							
7440	Nonops other taxes							
7450	Prov defer tax-net							
7400	Nonoperating taxes							

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonreg. (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separations (m)
	Customer Ops-Mkting					
6611	Product management					N/A
6612	Sales					N/A
6613	Product advertising					N/A
6610	Marketing expense					
	Customer Ops-Servic					
6621	Call completion					N/A
6622	Number services					N/A
6623	Customer services					N/A
6620	Services expense					
	Corporate Operation					
6711	Executive					N/A
6712	Planning					N/A
6710	Executive & plannin					
6721	Accounting & financ					N/A
6722	External relations					N/A
6723	Human resources					N/A
6724	Information Managmt					N/A
6725	Legal					N/A
6726	Procurement					N/A
6727	Research & develop					N/A
6728	Other general & adm					N/A
6720	General & administr					
6790	Prov uncollect note					
	Other Ops Inc/Expen					
7110	Income custom work					N/A
7130	Return nonreg use					N/A
7140	Gain/loss foreign					N/A
7150	Gain/loss land/art					N/A
7160	Other ops gain/loss					N/A
7100	Other ops inc/expen					
	Operating Taxes					
7210	Ops inv tax cr-net					N/A
7220	Ops federal inc tax					N/A
7230	Ops state & local					N/A
7240	Ops other taxes					N/A
7250	Prov defer inc tax					N/A
7200	Operating taxes					
	Nonops income/expen					
7310	Dividend income					N/A
7320	Interest income					N/A
7330	Inc sinking/other					N/A
7340	AFUDC					N/A
7350	Gain/loss property					N/A
7360	Other nonops income					N/A
7370	Special charges					N/A
7300	Nonops income/expen					
7410	Nonops inv tx cr-nt					N/A
7420	Nonops fed inc tax					N/A
7430	Nonops state & locl					N/A
7440	Nonops other taxes					N/A
7450	Prov defer tax-net					N/A
7400	Nonoperating taxes					

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Directly Assigned		Attributed		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
	Int & Related Items							
7510	Int on funded debt							
7520	Int exp-cap leases							
7530	Amort debt issuance							
7540	Other interest ded							
7500	Int & related items							
	Extraordinary Items							
7610	Extraord income crs							
7620	Extraord income chg							
7630	Current inc tax eff							
7640	Prov defer tax-net							
7600	Extraordinary items							
7910	Inc effects diff-net							
7990	Nonreg net income		N/A		N/A		N/A	
	Adjustments							
740	IRS income adjust							
750	Total Expenses							
	<u>PLANT-IN-SERVICE</u>							
	Support Plant							
2111	Land							
2112	Motor vehicles							
2113	Aircraft							
2114	Special purpose veh							
2115	Garage work equip							
2116	Other work equip							
2121	Buildings							
2122	Furniture							
2123	Office equipment							
2124	Gen purpose comput							
2110	Land & support							
	Central Off-Switch							
2211	Analog elect switch							
2212	Digit elect switch							
2215	Electro-mech switch							
2210	Central off switch							
2220	Operator systems							

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonreg. (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separations (m)
	Int & Related Items					
7510	Int on funded debt					N/A
7520	Int exp-cap leases					N/A
7530	Amort debt issuance					N/A
7540	Other interest ded					N/A
7500	Int & related items					
	Extraordinary Items					
7610	Extraord income crs					N/A
7620	Extraord income chg					N/A
7630	Current inc tax eff					N/A
7640	Prov defer tax-net					N/A
7600	Extraordinary items					
7910	Inc effcts diff-net					
7990	Nonreg net income	N/A		N/A	N/A	N/A
	Adjustments					
740	IRS income adjust			N/A	N/A	
750	Total Expenses					
	<u>PLANT-IN-SERVICE</u>					
	Support Plant					
2111	Land					N/A
2112	Motor vehicles					N/A
2113	Aircraft					N/A
2114	Special purpose veh					N/A
2115	Garage work equip					N/A
2116	Other work equip					N/A
2121	Buildings					N/A
2122	Furniture					N/A
2123	Office equipment					N/A
2124	Gen purpose comput					N/A
2110	Land & support					
	Central Off-Switch					
2211	Analog elect switch					N/A
2212	Digit elect switch					N/A
2215	Electro-mech switch					N/A
2210	Central off switch					
2220	Operator systems					

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Directly Assigned		Attributed		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
2231	Central off-Trans Radio systems							
2232	Circuit equipment							
2230	Transmission							
2311	Information O/T Station apparatus							
2321	Customer prem wire							
2341	Large PBX							
2351	Public tel terminal							
2362	Other terminal							
2310	Information O/T							
2411	Cable & Wire Facil Poles							
2421	Aerial cable							
2422	Underground cable							
2423	Buried cable							
2424	Submarine cable							
2425	Deep sea cable							
2426	Intrabldg ntwk cabl							
2431	Aerial wire							
2441	Conduit systems							
2410	Cable & wire facil							
2681	Amortizable Assets Capital leases							
2682	Leasehold improve							
2680	Amort tangible asst							
2690	Intangibles							
2001	TPIS							
2002	OTHER INVESTMENTS PHFTU			N/A		N/A		N/A
2003	TPUC-short term							
2004	TPUC-long term							
2005	Plant acquis adjust			N/A		N/A		N/A
1220	Material & supplies							
1438	Defer maint & retir							
1439	Deferred charges							
1500	Other jurisd assets							
230	Cash Working Capit	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Total Investment							
	RESERVES							
3100	Accum Depreciation Accum depreciation							
3200	Accum depr-PHFTU			N/A		N/A		N/A
3410	Accum Amortization Accum amort-cap lse							
3420	Accum amort-lse imp							
3400	Accum amort-tangibl							
3500	Accum amort-intang							
3600	Accum amort-other							
4100	Deferred Ops Inc Tx Net Current Defe							
4340	Net Noncurrent defe							
4030	Other Deductions Adv bill & payments							
4040	Customers' deposits							
4120	Other accru liabil							
4360	Other deferred crs							
4370	Other jurisdiction							
495	Total Reserve							

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

XXXXXXXXXXXXX VERSION
SUBMISSION x
TABLE I

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonreg. (j)	SNPA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separations (m)
2231	Central off-Trans Radio systems					N/A
2232	Circuit equipment					N/A
2230	Transmission					
	Information O/T					
2311	Station apparatus					N/A
2321	Customer prem wire					N/A
2341	Large PBX					N/A
2351	Public tel terminal					N/A
2362	Other terminal					N/A
2310	Information O/T					
	Cable & Wire Facil					
2411	Poles					N/A
2421	Aerial cable					N/A
2422	Underground cable					N/A
2423	Buried cable					N/A
2424	Submarine cable					N/A
2425	Deep sea cable					N/A
2426	Intrabldg ntwk cabl					N/A
2431	Aerial wire					N/A
2441	Conduit systems					N/A
2410	Cable & wire facil					
	Amortizable Assets					
2681	Capital leases					N/A
2682	Leasehold improve					N/A
2680	Amort tangible asst					
2690	Intangibles					
2001	TPIS					
	OTHER INVESTMENTS					
2002	PHFTU		N/A			
2003	TPUC-short term					
2004	TPUC-long term					
2005	Plant acquis adjust		N/A	N/A	N/A	
1220	Material & supplies					
1438	Defer maint & retir					
1439	Deferred charges					
1500	Other jurisd assets					
230	Cash Working Capit	N/A	N/A	N/A	N/A	
370	Total Investment					
	RESERVES					
	Accum Depreciation					
3100	Accum depreciation					
3200	Accum depr-PHFTU		N/A			
	Accum Amortization					
3410	Accum amort-cap lse					N/A
3420	Accum amort-lse imp					N/A
3400	Accum amort-tangibl					
3500	Accum amort-intang					
3600	Accum amort-other					
	Deferred Ops Inc Tx					
4100	Net Current Defe					
4340	Net Noncurrent defe					
	Other Deductions					
4030	Adv bill & payments					
4040	Customers' deposits					
4120	Other accru liabil					
4360	Other deferred crs					
4370	Other jurisdiction					
495	Total Reserve					

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 the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-03, the ARMIS Joint Cost 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 "JC".
 - 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 Joint Cost Report data file to be submitted by Illinois Bell to cover the calendar year 1988, would be LBIL88JC.C01:

LBIL	COSA for Illinois Bell
88	Data for calendar year 1988
JC	Joint Cost 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 seven data record types are described below. See pages 5 through 15 for record layouts. The file will consist of one Type H1 record, followed by one Type L1 record, followed by 222 Type J1 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 J1	Joint Cost Data Record	222 Type J1 records per file. One Type J1 record for each of the 222 rows shown on Pages 6 - 15 of the accompanying Report Definition. Each record contains data values for that particular account broken out by the columns described on Page 5 of the accompanying Report Definition. See pages 7 & 8 for record layout.
Record Type C3	Confidential Treatment Record	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 9 & 10 for record layout.
Record Type F2	Footnote Record	Optional. Zero or more Type F2 records per file. Contains explanatory footnote text. See page 11 & 12 for record layout.

Record Type E3 Erratum Record

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 13 & 14 for record layout.

Record Type T1 Trailer Record

One Type T1 record per file.
The last record of each file.
Contains contact person, etc.
See page 15 for record layout.

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	"LBIL88JC.C01"	18-31	The name of the ASCII file. Format: see page 1, paragraph B.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","LBIL88JC.C01",1988,0,19890315,"C", 1,"XQ"

RECORD TYPE J1 - JOINT COST 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	"J1"	13-16	Always contains the letter J capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	5001.0	18-23	Row number as identified on the accompanying Report Definition. Valid ranges: 230.0 to 750.0, 1220.0 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	Column (b) data	32592	25-33	This field contains the data corresponding to column (b) as shown on Pages 6 - 15 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 (c) data	5432	35-43	Column (c) data Format: see Field 5 above.
7	Column (d) data	5432	45-53	Column (d) data Format: see Field 5 above.
8	Column (e) data	5432	55-63	Column (e) data Format: see Field 5 above.
9	Column (f) data	5432	65-73	Column (f) data Format: see Field 5 above.
10	Column (g) data	5432	75-83	Column (g) data Format: see Field 5 above.
11	Column (h) data	5432	85-93	Column (h) data Format: see Field 5 above.

RECORD TYPE J1 - JOINT COST DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
12	Column (i) data	16296	95-103	Column (i) data Format: see Field 5 above.
13	Column (j) data	16296	105-113	Column (j) data Format: see Field 5 above.
14	Column (k) data	2716	115-123	Column (k) data Format: see Field 5 above.
15	Column (l) data	2716	125-133	Column (l) data Format: see Field 5 above.
16	Column (m) data	-99999	135-143	Column (m) data Format: see Field 5 above.
17	End of Record Code	"XQ"	145-148	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 J1 and C3 records) containing footnote text to explain the occasioning facts.

	1	2	3	4	5	6	7	8	9
12345678901234567890123456789012345678901234567890123456789012345678901234									
Sample records:									
1003,"LBIL","J1",5001.0,	32592,	5432,	5432,	5432,	5432,	5432,	5432,	5432,	5432,
1032,"LBIL","J1",5100.0,	32592,	5432,	5432,	5432,	5432,	5432,	5432,	5432,	5432,

	1	1	1	1	1
9 0	1	2	3	4	
567890123456789012345678901234567890123456789012345678					
Continuation of sample records:					
16296,	16296,	2716,	2716,	-99999,"XQ"	
16296,	16296,	2716,	2716,	10864,"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)	1224	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)	1003	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	5001.0	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. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"D "	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 17. 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)	1229	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)	1003	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 "ZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	5001.0	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. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"H "	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 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)	1235	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)	1003	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.
5	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 "ZZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	5001.0	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. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	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 17. 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	1240	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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567							

1240,"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 43-03, the ARMIS Joint Cost 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 forty-four page layouts are illustrated on pages 3 through 46. The paper report will consist of the following pages, in order:

	Illustrated on Page
Table I Pages 1.1 through 1.4	<u>3 - 6</u>
Table I Pages 2.1 through 2.4	7 - 10
Table I Pages 3.1 through 3.4	11 - 14
Table I Pages 4.1 through 4.4	15 - 18
Table I Pages 5.1 through 5.4	19 - 22
Table I Pages 6.1 through 6.4	23 - 26
Table I Pages 7.1 through 7.4	27 - 30
Table I Pages 8.1 through 8.4	31 - 34
Table I Pages 9.1 through 9.4	35 - 38
Table I Pages 10.1 through 10.4	39 - 42
The Confidential Treatment Table (at least one page and as many pages as needed)	43
The Footnote Table (at least one page and as many pages as needed)	44
The Erratum Table (for submission number 2 or higher, as many pages as needed)	45
The Certification Page	46

FCC REPORT 43-03
 ARMIS JOINT COST 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 1.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>REVENUES</u>	123,456,789	123,456,789	123,456,789	... Ruler Line
	Local Network Svcs				
5001	Basic area revenue				
5002	Optional ext area				
5003	Cellular mobile				
5004	Other mobile servic				
5010	Public telephone				
5040	Local private line				
5050	Customer premises				
5060	Other local exchang				
5069	Other local settles				
5000	Ba loc svc(Class B)				
	Network Access Svcs				
5081	End user			N/A	
5082	Switched access			N/A	
5083	Special access			N/A	
5084	State access			N/A	
5080	Network access			N/A	
	Toll Network Svcs				
5111	LD Inward-only				
5112	LD Outward-only				
5110	Unidirectional LD				

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 1.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxxx REVENUES	123,456,789	123,456,789	123,456,789	123,456,789
	Local Network Svcs				
5001	Basic area revenue				
5002	Optional ext area				
5003	Cellular mobile				
5004	Other mobile servic				
5010	Public telephone				
5040	Local private line				
5050	Customer premises				
5060	Other local exchang				
5069	Other local settles				
5000	Ba loc svc(Class B)				
	Network Access Svcs				
5081	End user		N/A		N/A
5082	Switched access		N/A		N/A
5083	Special access		N/A		N/A
5084	State access		N/A		N/A
5080	Network access		N/A		N/A
	Toll Network Svcs				
5111	LD Inward-only				
5112	LD Outward-only				
5110	Unidirectional LD				

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 1.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.	
	(a)	(i)	(j)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>REVENUES</u>	123,456,789	123,456,789	... Ruler Line
	Local Network Svcs			
5001	Basic area revenue			
5002	Optional ext area			
5003	Cellular mobile			
5004	Other mobile servic			
5010	Public telephone			
5040	Local private line			
5050	Customer premises			
5060	Other local exchang			
5069	Other local settles			
5000	Ba loc svc(Class B)			
	Network Access Svcs			
5081	End user		N/A	
5082	Switched access		N/A	
5083	Special access		N/A	
5084	State access		N/A	
5080	Network access		N/A	
	Toll Network Svcs			
5111	LD Inward-only			
5112	LD Outward-only			
5110	Unidirectional LD			

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 1.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations	
	(a)	(k)	(l)	(m)	
1234	xxxxxxxxxxxxxxxxxxxxxx <u>REVENUES</u>	123,456,789	123,456,789	123,456,789	... Ruler Line
	Local Network Svcs				
5001	Basic area revenue			N/A	
5002	Optional ext area			N/A	
5003	Cellular mobile			N/A	
5004	Other mobile servic			N/A	
5010	Public telephone			N/A	
5040	Local private line			N/A	
5050	Customer premises			N/A	
5060	Other local exchang			N/A	
5069	Other local settles			N/A	
5000	Ba loc svc(Class B)				
	Network Access Svcs				
5081	End user				
5082	Switched access				
5083	Special access				
5084	State access				
5080	Network access				
	Toll Network Svcs				
5111	LD Inward-only			N/A	
5112	LD Outward-only			N/A	
5110	Unidirectional LD			N/A	

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 2.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789	... Ruler Line
5121	Subvce LD pvt ntwk				
5122	Vce LD pvt network				
5123	Audio LD pvt ntwk				
5124	Vidio LD pvt ntwk				
5125	Digital LD pvt ntwk				
5126	LD pvt ntwk switch				
5128	Other LD pvt ntwk				
5129	Other LD pvt settle				
5120	LD private network				
5160	Other LD				
5169	Other LD settlement				
5100	LD message revenue				
	Miscellaneous				
5230	Directory				
5240	Rent				
5250	Corporate operation				
5261	Special billing arr				
5262	Customer operations				
5263	Plant operations				
5264	Other incident reg				
5269	Other settlements				
5260	Misc. (Class A)				
5270	Carrier bill & coll				
5280	Other nonregulated				
5200	Miscellaneous				
	Uncollectible revs				
5301	Uncollect-telecomm				
5302	Uncollect-other				
5300	Uncollectible rev				
530	Net Revenues				

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 2.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789	123,456,789
5121	Subvce LD pvt ntwk				
5122	Vce LD pvt network				
5123	Audio LD pvt ntwk				
5124	Vidio LD pvt ntwk				
5125	Digital LD pvt ntwk				
5126	LD pvt ntwk switch				
5128	Other LD pvt ntwk				
5129	Other LD pvt settle				
5120	LD private network				
5160	Other LD				
5169	Other LD settlement				
5100	LD message revenue				
	Miscellaneous				
5230	Directory				
5240	Rent				
5250	Corporate operation				
5261	Special billing arr				
5262	Customer operations				
5263	Plant operations				
5264	Other incident reg				
5269	Other settlements				
5260	Misc. (Class A)				
5270	Carrier bill & coll				
5280	Other nonregulated				
5200	Miscellaneous				
	Uncollectible revs				
5301	Uncollect-telecomm				
5302	Uncollect-other				
5300	Uncollectible rev				
530	Net Revenues				

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 2.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789
5121	Subvce LD pvt ntwk		
5122	Vce LD pvt network		
5123	Audio LD pvt ntwk		
5124	Vidio LD pvt ntwk		
5125	Digital LD pvt ntwk		
5126	LD pvt ntwk switch		
5128	Other LD pvt ntwk		
5129	Other LD pvt settle		
5120	LD private network		
5160	Other LD		
5169	Other LD settlement		
5100	LD message revenue		
	Miscellaneous		
5230	Directory		
5240	Rent		
5250	Corporate operation		
5261	Special billing arr		
5262	Customer operations		
5263	Plant operations		
5264	Other incident reg		
5269	Other settlements		
5260	Misc. (Class A)		
5270	Carrier bill & coll		
5280	Other nonregulated		
5200	Miscellaneous		
	Uncollectible revs		
5301	Uncollect-telecomm		
5302	Uncollect-other		
5300	Uncollectible rev		
530	Net Revenues		

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 2.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789
5121	Subvce LD pvt ntwk			N/A
5122	Vce LD pvt network			N/A
5123	Audio LD pvt ntwk			N/A
5124	Vidio LD pvt ntwk			N/A
5125	Digital LD pvt ntwk			N/A
5126	LD pvt ntwk switch			N/A
5128	Other LD pvt ntwk			N/A
5129	Other LD pvt settle			N/A
5120	LD private network			N/A
5160	Other LD			N/A
5169	Other LD settlement			N/A
5100	LD message revenue			
	Miscellaneous			
5230	Directory			N/A
5240	Rent			N/A
5250	Corporate operation			N/A
5261	Special billing arr			N/A
5262	Customer operations			N/A
5263	Plant operations			N/A
5264	Other incident reg			N/A
5269	Other settlements			N/A
5260	Misc. (Class A)			N/A
5270	Carrier bill & coll			N/A
5280	Other nonregulated			N/A
5200	Miscellaneous			
	Uncollectible revs			
5301	Uncollect-telecomm			N/A
5302	Uncollect-other			N/A
5300	Uncollectible rev			
530	Net Revenues			

... Ruler Line

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 3.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxxx EXPENSES Plant Specific	123,456,789	123,456,789	123,456,789	... Ruler Line
6112	Motor vehicle				
6113	Aircraft				
6114	Special purpose veh				
6115	Garage work equip				
6116	Other work equip				
6110	Network support				
6121	Land & building				
6122	Furniture & artwork				
6123	Office equipment				
6124	Gen purpose comput				
6120	General support				
6211	Analog electronic				
6212	Digital electronic				
6215	Electro-mechanical				
6210	Central office-swit				
6220	Operator systems				
	Central office tran				
6231	Radio systems				
6232	Circuit equipment				
6230	Central office tran				
6311	Station apparatus				
6341	Large PBX				
6351	Public tel tmnl equ				
6362	Other terminal equi				
6310	Information O/T				

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

FCC REPORT 43-03
ARMIS JOINT COST 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 3.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxxx EXPENSES Plant Specific	123,456,789	123,456,789	123,456,789	123,456,789
6112	Motor vehicle				
6113	Aircraft				
6114	Special purpose veh				
6115	Garage work equip				
6116	Other work equip				
6110	Network support				
6121	Land & building				
6122	Furniture & artwork				
6123	Office equipment				
6124	Gen purpose comput				
6120	General support				
6211	Analog electronic				
6212	Digital electronic				
6215	Electro-mechanical				
6210	Central office-swit				
6220	Operator systems				
	Central office tran				
6231	Radio systems				
6232	Circuit equipment				
6230	Central office tran				
6311	Station apparatus				
6341	Large PBX				
6351	Public tel tmnl equ				
6362	Other terminal equi				
6310	Information O/T				

... Ruler Line

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 3.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxxx EXPENSES Plant Specific	123,456,789	123,456,789
6112	Motor vehicle		
6113	Aircraft		
6114	Special purpose veh		
6115	Garage work equip		
6116	Other work equip		
6110	Network support		
6121	Land & building		
6122	Furniture & artwork		
6123	Office equipment		
6124	Gen purpose comput		
6120	General support		
6211	Analog electronic		
6212	Digital electronic		
6215	Electro-mechanical		
6210	Central office-swit		
6220	Operator systems		
	Central Office Tran		
6231	Radio systems		
6232	Circuit equipment		
6230	Central office tran		
6311	Station apparatus		
6341	Large PBX		
6351	Public tel tmnl equ		
6362	Other terminal equi		
6310	Information O/T		

... Ruler Line

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 3.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations	
-----	-----	-----	-----	-----	
	(a)	(k)	(l)	(m)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>EXPENSES</u> Plant Specific	123,456,789	123,456,789	123,456,789	... Ruler Line
6112	Motor vehicle			N/A	
6113	Aircraft			N/A	
6114	Special purpose veh			N/A	
6115	Garage work equip			N/A	
6116	Other work equip			N/A	
6110	Network support				
6121	Land & building			N/A	
6122	Furniture & artwork			N/A	
6123	Office equipment			N/A	
6124	Gen purpose comput			N/A	
6120	General support				
6211	Analog electronic			N/A	
6212	Digital electronic			N/A	
6215	Electro-mechanical			N/A	
6210	Central office-swit				
6220	Operator systems				
	Central Office Tran				
6231	Radio systems			N/A	
6232	Circuit equipment			N/A	
6230	Central office tran				
6311	Station apparatus			N/A	
6341	Large PBX			N/A	
6351	Public tel tmnl equ			N/A	
6362	Other terminal equi			N/A	
6310	Information O/T				

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 4.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789	... Ruler Line
6411	Poles				
6421	Aerial cable				
6422	Undgerground cable				
6423	Buried cable				
6424	Submarine cable				
6425	Deep sea cable				
6426	Intrabldg ntwk cabl				
6431	Aerial wire				
6441	Conduit systems				
6410	Cable & wire				
	Plant Non-Specific				
6511	PHFTU			N/A	
6512	Provisioning				
6510	Other PP&E expense				
6531	Power				
6532	Network administrat				
6533	Testing				
6534	Plant ops administr				
6535	Engineering				
6530	Network operations				
6540	Access				
	Depreciate/Amortize				
6561	Depreciation-TPIS				
6562	Depreciation-PHFTU				
6563	Amortization-tangib				
6564	Amortization-intang				
6565	Amortization-other				
6560	Depreciate/Amortize				

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

FCC REPORT 43-03
ARMIS JOINT COST 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 I
PAGE 4.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789	123,456,789
6411	Poles				
6421	Aerial cable				
6422	Undgerground cable				
6423	Buried cable				
6424	Submarine cable				
6425	Deep sea cable				
6426	Intrabldg ntwk cabl				
6431	Aerial wire				
6441	Conduit systems				
6410	Cable & wire				
	Plant Non-Specific				
6511	PHFTU		N/A		N/A
6512	Provisioning				
6510	Other PP&E expense				
6531	Power				
6532	Network administrat				
6533	Testing				
6534	Plant ops administr				
6535	Engineering				
6530	Network operations				
6540	Access				
	Depreciate/Amortize				
6561	Depreciation-TPIS				
6562	Depreciation-PHFTU				
6563	Amortization-tangib				
6564	Amortization-intang				
6565	Amortization-other				
6560	Depreciate/Amortize				

... Ruler Line

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 4.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
-----	-----	-----	-----
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789
6411	Poles		
6421	Aerial cable		
6422	Undgerground cable		
6423	Buried cable		
6424	Submarine cable		
6425	Deep sea cable		
6426	Intrabldg ntwk cabl		
6431	Aerial wire		
6441	Conduit systems		
6410	Cable & wire		
	Plant Non-Specific		
6511	PHFTU		N/A
6512	Provisioning		
6510	Other PP&E expense		
6531	Power		
6532	Network administrat		
6533	Testing		
6534	Plant ops administr		
6535	Engineering		
6530	Network operations		
6540	Access		
	Depreciate/Amortize		
6561	Depreciation-TPIS		
6562	Depreciation-PHFTU		
6563	Amortization-tangib		
6564	Amortization-intang		
6565	Amortization-other		
6560	Depreciate/Amortize		

... Ruler Line

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

FCC REPORT 43-03
ARMIS JOINT COST 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 4.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxxxxx	123,456,789	123,456,789	123,456,789
6411	Poles			N/A
6421	Aerial cable			N/A
6422	Undgerground cable			N/A
6423	Buried cable			N/A
6424	Submarine cable			N/A
6425	Deep sea cable			N/A
6426	Intrabldg ntwk cabl			N/A
6431	Aerial wire			N/A
6441	Conduit systems			N/A
6410	Cable & wire			
	Plant Non-Specific			
6511	PHFTU			N/A
6512	Provisioning			N/A
6510	Other PP&E expense			
6531	Power			N/A
6532	Network administrat			N/A
6533	Testing			N/A
6534	Plant ops administr			N/A
6535	Engineering			N/A
6530	Network operations			
6540	Access			
	Depreciate/Amortize			
6561	Depreciation-TPIS			N/A
6562	Depreciation-PHFTU			N/A
6563	Amortization-tangib			N/A
6564	Amortization-intang			N/A
6565	Amortization-other			N/A
6560	Depreciate/Amortize			

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 5.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx Customer Ops-Mkting	123,456,789	123,456,789	123,456,789	... Ruler Line
6611	Product management				
6612	Sales				
6613	Product advertising				
6610	Marketing expense				
	Customer Ops-Servic				
6621	Call completion				
6622	Number services				
6623	Customer services				
6620	Services expense				
	Corporate Operation				
6711	Executive				
6712	Planning				
6710	Executive & plannin				
6721	Accounting & financ				
6722	External relations				
6723	Human resources				
6724	Information Managmt				
6725	Legal				
6726	Procurement				
6727	Research & develop				
6728	Other general & adm				
6720	General & administr				
6790	Prov uncollect note				

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 5.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated		
		Regulated	Nonreg.	Regulated	Nonreg.	
	(a)	(e)	(f)	(g)	(h)	
1234	xxxxxxxxxxxxxxxxxxxxx Customer Ops-Mkting	123,456,789	123,456,789	123,456,789	123,456,789	... Ruler Line
6611	Product management					
6612	Sales					
6613	Product advertising					
6610	Marketing expense					
	Customer Ops-Servic					
6621	Call completion					
6622	Number services					
6623	Customer services					
6620	Services expense					
	Corporate Operation					
6711	Executive					
6712	Planning					
6710	Executive & plannin					
6721	Accounting & financ					
6722	External relations					
6723	Human resources					
6724	Information Managmt					
6725	Legal					
6726	Procurement					
6727	Research & develop					
6728	Other general & adm					
6720	General & administr					
6790	Prov uncollect note					

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 5.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxx Customer Ops-Mkting	123,456,789	123,456,789
6611	Product management		
6612	Sales		
6613	Product advertising		
6610	Marketing expense		
	Customer Ops-Servic		
6621	Call completion		
6622	Number services		
6623	Customer services		
6620	Services expense		
	Corporate Operation		
6711	Executive		
6712	Planning		
6710	Executive & plannin		
6721	Accounting & financ		
6722	External relations		
6723	Human resources		
6724	Information Managmt		
6725	Legal		
6726	Procurement		
6727	Research & develop		
6728	Other general & adm		
6720	General & administr		
6790	Prov uncollect note		

... Ruler Line

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 5.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxx Customer Ops-Mkting	123,456,789	123,456,789	123,456,789
6611	Product management			N/A
6612	Sales			N/A
6613	Product advertising			N/A
6610	Marketing expense			
	Customer Ops-Servic			
6621	Call completion			N/A
6622	Number services			N/A
6623	Customer services			N/A
6620	Services expense			
	Corporate Operation			
6711	Executive			N/A
6712	Planning			N/A
6710	Executive & plannin			
6721	Accounting & financ			N/A
6722	External relations			N/A
6723	Human resources			N/A
6724	Information Managmt			N/A
6725	Legal			N/A
6726	Procurement			N/A
6727	Research & develop			N/A
6728	Other general & adm			N/A
6720	General & administr			
6790	Prov uncollect note			

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 6.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx Other Ops Inc/Expen	123,456,789	123,456,789	123,456,789	... Ruler Line
7110	Income custom work				
7130	Return nonreg use				
7140	Gain/loss foreign				
7150	Gain/loss land/art				
7160	Other ops gain/loss				
7100	Other ops inc/expen				
	Operating Taxes				
7210	Ops inv tax cr-net				
7220	Ops federal inc tax				
7230	Ops state & local				
7240	Ops other taxes				
7250	Prov defer inc tax				
7200	Operating taxes				
	Nonops income/expen				
7310	Dividend income				
7320	Interest income				
7330	Inc sinking/other				
7340	AFUDC				
7350	Gain/loss property				
7360	Other nonops income				
7370	Special charges				
7300	Nonops income/expen				
7410	Nonops inv tx cr-nt				
7420	Nonops fed inc tax				
7430	Nonops state & locl				
7440	Nonops other taxes				
7450	Prov defer tax-net				
7400	Nonoperating taxes				

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 6.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx Other Ops Inc/Expen	123,456,789	123,456,789	123,456,789	123,456,789
7110	Income custom work				
7130	Return nonreg use				
7140	Gain/loss foreign				
7150	Gain/loss land/art				
7160	Other ops gain/loss				
7100	Other ops inc/expen				
	Operating Taxes				
7210	Ops inv tax cr-net				
7220	Ops federal inc tax				
7230	Ops state & local				
7240	Ops other taxes				
7250	Prov defer inc tax				
7200	Operating taxes				
	Nonops income/expen				
7310	Dividend income				
7320	Interest income				
7330	Inc sinking/other				
7340	AFUDC				
7350	Gain/loss property				
7360	Other nonops income				
7370	Special charges				
7300	Nonops income/expen				
7410	Nonops inv tx cr-nt				
7420	Nonops fed inc tax				
7430	Nonops state & locl				
7440	Nonops other taxes				
7450	Prov defer tax-net				
7400	Nonoperating taxes				

... Ruler Line

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 6.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.	
	(a)	(i)	(j)	
1234	xxxxxxxxxxxxxxxxxxxxx Other Ops Inc/Expen	123,456,789	123,456,789	... Ruler Line
7110	Income custom work			
7130	Return nonreg use			
7140	Gain/loss foreign			
7150	Gain/loss land/art			
7160	Other ops gain/loss			
7100	Other ops inc/expen			
	Operating Taxes			
7210	Ops inv tax cr-net			
7220	Ops federal inc tax			
7230	Ops state & local			
7240	Ops other taxes			
7250	Prov defer inc tax			
7200	Operating taxes			
	Nonops income/expen			
7310	Dividend income			
7320	Interest income			
7330	Inc sinking/other			
7340	AFUDC			
7350	Gain/loss property			
7360	Other nonops income			
7370	Special charges			
7300	Nonops income/expen			
7410	Nonops inv tx cr-nt			
7420	Nonops fed inc tax			
7430	Nonops state & locl			
7440	Nonops other taxes			
7450	Prov defer tax-net			
7400	Nonoperating taxes			

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 6.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxx Other Ops Inc/Expen	123,456,789	123,456,789	123,456,789
7110	Income custom work			N/A
7130	Return nonreg use			N/A
7140	Gain/loss foreign			N/A
7150	Gain/loss land/art			N/A
7160	Other ops gain/loss			N/A
7100	Other ops inc/expen			
	Operating Taxes			
7210	Ops inv tax cr-net			N/A
7220	Ops federal inc tax			N/A
7230	Ops state & local			N/A
7240	Ops other taxes			N/A
7250	Prov defer inc tax			N/A
7200	Operating taxes			
	Nonops income/expen			
7310	Dividend income			N/A
7320	Interest income			N/A
7330	Inc sinking/other			N/A
7340	AFUDC			N/A
7350	Gain/loss property			N/A
7360	Other nonops income			N/A
7370	Special charges			N/A
7300	Nonops income/expen			
7410	Nonops inv tx cr-nt			N/A
7420	Nonops fed inc tax			N/A
7430	Nonops state & locl			N/A
7440	Nonops other taxes			N/A
7450	Prov defer tax-net			N/A
7400	Nonoperating taxes			

... Ruler Line

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST 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 7.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx Int & Related Items	123,456,789	113,456,789	123,456,789	... Ruler Line
7510	Int on funded debt				
7520	Int exp-cap leases				
7530	Amort debt issuance				
7540	Other interest ded				
7500	Int & related items				
	Extraordinary Items				
7610	Extraord income crs				
7620	Extraord income chg				
7630	Current inc tax eff				
7640	Prov defer tax-net				
7600	Extraordinary items				
7910	Inc effcts diff-net				
7990	Nonreg net income		N/A		
	Adjustments				
740	IRS income adjust				
750	Total Expenses				

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

FCC REPORT 43-03
ARMIS JOINT COST 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 7.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx Int & Related Items	123,456,789	123,456,789	123,456,789	123,456,789
7510	Int on funded debt				
7520	Int exp-cap leases				
7530	Amort debt issuance				
7540	Other interest ded				
7500	Int & related items				
	Extraordinary Items				
7610	Extraord income crs				
7620	Extraord income chg				
7630	Current inc tax eff				
7640	Prov defer tax-net				
7600	Extraordinary items				
7910	Inc effcts diff-net				
7990	Nonreg net income	N/A		N/A	
	Adjustments				
740	IRS income adjust				
750	Total Expenses				

... Ruler Line

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 7.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxxxxx Int & Related Items	123,456,789	123,456,789
7510	Int on funded debt		
7520	Int exp-cap leases		
7530	Amort debt issuance		
7540	Other interest ded		
7500	Int & related items		
	Extraordinary Items		
7610	Extraord income crs		
7620	Extraord income chg		
7630	Current inc tax eff		
7640	Prov defer tax-net		
7600	Extraordinary items		
7910	Inc effcts diff-net		
7990	Nonreg net income	N/A	
	Adjustments		
740	IRS income adjust		
750	Total Expenses		

... Ruler Line

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 7.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations	
	(a)	(k)	(l)	(m)	
1234	xxxxxxxxxxxxxxxxxxxxx Int & Related Items	123,456,789	123,456,789	123,456,789	... Ruler Line
7510	Int on funded debt			N/A	
7520	Int exp-cap leases			N/A	
7530	Amort debt issuance			N/A	
7540	Other interest ded			N/A	
7500	Int & related items				
	Extraordinary Items				
7610	Extraord income crs			N/A	
7620	Extraord income chg			N/A	
7630	Current inc tax eff			N/A	
7640	Prov defer tax-net			N/A	
7600	Extraordinary items				
7910	Inc effcts diff-net				
7990	Nonreg net income	N/A	N/A	N/A	
	Adjustments				
740	IRS income adjust	N/A	N/A		
750	Total Expenses				

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 8.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>PLANT-IN-SERVICE</u> Support Plant	123,456,789	123,456,789	123,456,789	... Ruler Line
2111	Land				
2112	Motor vehicles				
2113	Aircraft				
2114	Special purpose veh				
2115	Garage work equip				
2116	Other work equip				
2121	Buildings				
2122	Furniture				
2123	Office equipment				
2124	Gen purpose comput				
2110	Land & support				
	Central Off-Switch				
2211	Analog elect switch				
2212	Digit elect switch				
2215	Electro-mech switch				
2210	Central off switch				
2220	Operator systems				

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST 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 8.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated		
		Regulated	Nonreg.	Regulated	Nonreg.	
	(a)	(e)	(f)	(g)	(h)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>PLANT-IN-SERVICE</u> Support Plant	123,456,789	123,456,789	123,456,789	123,456,789	... Ruler Line
2111	Land					
2112	Motor vehicles					
2113	Aircraft					
2114	Special purpose veh					
2115	Garage work equip					
2116	Other work equip					
2121	Buildings					
2122	Furniture					
2123	Office equipment					
2124	Gen purpose comput					
2110	Land & support					
	Central Off-Switch					
2211	Analog elect switch					
2212	Digit elect switch					
2215	Electro-mech switch					
2210	Central off switch					
2220	Operator systems					

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

FCC REPORT 43-03
 ARMIS JOINT COST 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 8.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.	
	(a)	(i)	(j)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>PLANT-IN-SERVICE</u> Support Plant	123,456,789	123,456,789	... Ruler Line
2111	Land			
2112	Motor vehicles			
2113	Aircraft			
2114	Special purpose veh			
2115	Garage work equip			
2116	Other work equip			
2121	Buildings			
2122	Furniture			
2123	Office equipment			
2124	Gen purpose comput			
2110	Land & support Central Off-Switch			
2211	Analog elect switch			
2212	Digit elect switch			
2215	Electro-mech switch			
2210	Central off switch			
2220	Operator systems			

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

FCC REPORT 43-03
ARMIS JOINT COST 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 I
PAGE 8.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxx <u>PLANT-IN-SERVICE</u> Support Plant	123,456,789	123,456,789	123,456,789
2111	Land			N/A
2112	Motor vehicles			N/A
2113	Aircraft			N/A
2114	Special purpose veh			N/A
2115	Garage work equip			N/A
2116	Other work equip			N/A
2121	Buildings			N/A
2122	Furniture			N/A
2123	Office equipment			N/A
2124	Gen purpose comput			N/A
2110	Land & support			
	Central Off-Switch			
2211	Analog elect switch			N/A
2212	Digit elect switch			N/A
2215	Electro-mech switch			N/A
2210	Central off switch			
2220	Operator systems			

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 9.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx Central off-Trans	123,456,789	123,456,789	123,456,789	... Ruler Line
2231	Radio systems				
2232	Circuit equipment				
2230	Transmission				
	Information O/T				
2311	Station apparatus				
2321	Customer prem wire				
2341	Large PBX				
2351	Public tel terminal				
2362	Other terminal				
2310	Information O/T				
	Cable & Wire Facil				
2411	Poles				
2421	Aerial cable				
2422	Underground cable				
2423	Buried cable				
2424	Submarine cable				
2425	Deep sea cable				
2426	Intrabldg ntwk cabl				
2431	Aerial wire				
2441	Conduit systems				
2410	Cable & wire facil				
	Amortizable Assets				
2681	Capital leases				
2682	Leasehold improve				
2680	Amort tangible asst				
2690	Intangibles				
2001	TPIS				

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 9.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx Central off-Trans	123,456,789	123,456,789	123,456,789	123,456,789
2231	Radio systems				
2232	Circuit equipment				
2230	Transmission				
	Information O/T				
2311	Station apparatus				
2321	Customer prem wire				
2341	Large PBX				
2351	Public tel terminal				
2362	Other terminal				
2310	Information O/T				
	Cable & Wire Facil				
2411	Poles				
2421	Aerial cable				
2422	Underground cable				
2423	Buried cable				
2424	Submarine cable				
2425	Deep sea cable				
2426	Intrabldg ntwk cabl				
2431	Aerial wire				
2441	Conduit systems				
2410	Cable & wire facil				
	Amortizable Assets				
2681	Capital leases				
2682	Leasehold improve				
2680	Amort tangible asst				
2690	Intangibles				
2001	TPIS				

... Ruler Lin

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 9.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.	
	(a)	(i)	(j)	
1234	xxxxxxxxxxxxxxxxxxxxx Central off-Trans	123,456,789	123,456,789	... Ruler Line
2231	Radio systems			
2232	Circuit equipment			
2230	Transmission			
2311	Information O/T Station apparatus			
2321	Customer prem wire			
2341	Large PBX			
2351	Public tel terminal			
2362	Other terminal			
2310	Information O/T			
2411	Cable & Wire Facil Poles			
2421	Aerial cable			
2422	Underground cable			
2423	Buried cable			
2424	Submarine cable			
2425	Deep sea cable			
2426	Intrabldg ntwk cabl			
2431	Aerial wire			
2441	Conduit systems			
2410	Cable & wire facil			
2681	Amortizable Assets Capital leases			
2682	Leasehold improve			
2680	Amort tangible asst			
2690	Intangibles			
2001	TPIS			

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST 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 I
PAGE 9.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations
	(a)	(k)	(l)	(m)
1234	xxxxxxxxxxxxxxxxxxxxx Central off-Trans	123,456,789	123,456,789	123,456,789
2231	Radio systems			N/A
2232	Circuit equipment			N/A
2230	Transmission			
	Information O/T			
2311	Station apparatus			N/A
2321	Customer prem wire			N/A
2341	Large PBX			N/A
2351	Public tel terminal			N/A
2362	Other terminal			N/A
2310	Information O/T			
	Cable & Wire Facil			
2411	Poles			N/A
2421	Aerial cable			N/A
2422	Underground cable			N/A
2423	Buried cable			N/A
2424	Submarine cable			N/A
2425	Deep sea cable			N/A
2426	Intrabldg ntwk cabl			N/A
2431	Aerial wire			N/A
2441	Conduit systems			N/A
2410	Cable & wire facil			
	Amortizable Assets			
2681	Capital leases			N/A
2682	Leasehold improve			N/A
2680	Amort tangible asst			
2690	Intangibles			
2001	TPIS			

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 10.1 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total	Directly Assigned		
			Regulated	Nonreg.	
	(a)	(b)	(c)	(d)	
1234	xxxxxxxxxxxxxxxxxxxxx OTHER INVESTMENTS	123,456,789	123,456,789	123,456,789	... Ruler Line
2002	PHFTU			N/A	
2003	TPUC-short term				
2004	TPUC-long term				
2005	Plant acquis adjust			N/A	
1220	Material & supplies				
1438	Defer maint & retir				
1439	Deferred charges				
1500	Other jurisd assets				
230	Cash Working Capit	N/A	N/A	N/A	
370	Total Investment				
	<u>RESERVES</u>				
	Accum Depreciation				
3100	Accum depreciation				
3200	Accum depr-PHFTU			N/A	
	Accum Amortization				
3410	Accum amort-cap lse				
3420	Accum amort-lse imp				
3400	Accum amort-tangibl				
3500	Accum amort-intang				
3600	Accum amort-other				
	Deferred Ops Inc Tx				
4100	Net Current Defer				
4340	Net Noncurrent defe				
	Other Deductions				
4030	Adv bill & payments				
4040	Customers' deposits				
4120	Other accru liabil				
4360	Other deferred crs				
4370	Other jurisdiction				
495	Total Reserve				

If applicable:

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

FCC REPORT 43-03
ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE I
PAGE 10.2 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
(Dollars in thousands)

Row/ Acct. Number	Account Title	Attributed		Generally Allocated	
		Regulated	Nonreg.	Regulated	Nonreg.
	(a)	(e)	(f)	(g)	(h)
1234	xxxxxxxxxxxxxxxxxxxxx <u>OTHER INVESTMENTS</u>	123,456,789	123,456,789	123,456,789	123,456,789
2002	PHFTU		N/A		N/A
2003	TPUC-short term				
2004	TPUC-long term				
2005	Plant acquis adjust		N/A		N/A
1220	Material & supplies				
1438	Defer maint & retir				
1439	Deferred charges				
1500	Other jurisd assets				
230	Cash Working Capit	N/A	N/A	N/A	N/A
370	Total Investment				
	<u>RESERVES</u>				
	Accum Depreciation				
3100	Accum depreciation				
3200	Accum depr-PHFTU		N/A		N/A
	Accum Amortization				
3410	Accum amort-cap lse				
3420	Accum amort-lse imp				
3400	Accum amort-tangibl				
3500	Accum amort-intang				
3600	Accum amort-other				
	Deferred Ops Inc Tx				
4100	Net Current Defer				
4340	Net Noncurrent defe				
	Other Deductions				
4030	Adv bill & payments				
4040	Customers' deposits				
4120	Other accru liabil				
4360	Other deferred crs				
4370	Other jurisdiction				
495	Total Reserve				

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 10.3 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	Total Regulated	Total Nonreg.
	(a)	(i)	(j)
1234	xxxxxxxxxxxxxxxxxxxxx <u>OTHER INVESTMENTS</u>	123,456,789	123,456,789
2002	PHFTU		N/A
2003	TPUC-short term		
2004	TPUC-long term		
2005	Plant acquis adjust		N/A
1220	Material & supplies		
1438	Defer maint & retir		
1439	Deferred charges		
1500	Other jurisd assets		
230	Cash Working Capit	N/A	N/A
370	Total Investment		
	<u>RESERVES</u>		
	Accum Depreciation		
3100	Accum depreciation		
3200	Accum depr-PHFTU		N/A
	Accum Amortization		
3410	Accum amort-cap lse		
3420	Accum amort-lse imp		
3400	Accum amort-tangibl		
3500	Accum amort-intang		
3600	Accum amort-other		
	Deferred Ops Inc Tx		
4100	Net Current Defer		
4340	Net Noncurrent defe		
	Other Deductions		
4030	Adv bill & payments		
4040	Customers' deposits		
4120	Other accru liabil		
4360	Other deferred crs		
4370	Other jurisdiction		
495	Total Reserve		

... Ruler Line

If applicable:

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

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

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

xxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I
 PAGE 10.4 OF 10.4

TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title	SNFA and Intra-co. Adjustments	Other Adjustments	Subject to Separations	
	(a)	(k)	(l)	(m)	
1234	xxxxxxxxxxxxxxxxxxxxx <u>OTHER INVESTMENTS</u>	123,456,789	123,456,789	123,456,789	... Ruler Line
2002	PHFTU				
2003	TPUC-short term				
2004	TPUC-long term				
2005	Plant acquis adjust	N/A	N/A		
1220	Material & supplies				
1438	Defer maint & retir				
1439	Deferred charges				
1500	Other jurisd assets				
230	Cash Working Capit	N/A	N/A		
370	Total Investment				
	<u>RESERVES</u>				
	Accum Depreciation				
3100	Accum depreciation				
3200	Accum depr-PHFTU				
	Accum Amortization				
3410	Accum amort-cap lse			N/A	
3420	Accum amort-lse imp			N/A	
3400	Accum amort-tangibl				
3500	Accum amort-intang				
3600	Accum amort-other				
	Deferred Ops Inc Tx				
4100	Net Current Defer				
4340	Net Noncurrent defe				
	Other Deductions				
4030	Adv bill & payments				
4040	Customers' deposits				
4120	Other accru liabil				
4360	Other deferred crs				
4370	Other jurisdiction				
495	Total Reserve				

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

FCC REPORT 43-03
 ARMIS JOINT COST 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
 CONF. TREATMENT TABLE
 PAGE 1 OF x

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)
xxxx	1234.1	x, x

... Ruler Line

sample entries:

I	5001	D, F, H
I	5000	D, F, H
I	5100	ALL
I	ALL	L
I	ALL	M

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 43-03
 ARMIS JOINT COST 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
 ERRATUM TABLE
 PAGE 1 OF x

ERRATUM TABLE

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

sample entries:

I 5001	B, H, J	1
I 5000	B, H, J	2
I 5100	ALL	3
I ALL	K	4
I ALL	M	

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 LBIL
	2. Indiana Bell	- Indiana	NBIN
	3. Michigan Bell	- Michigan	MBMI
	4. Ohio Bell	- Ohio	OBOH
	5. Wisconsin Bell	- Wisconsin	WTWI
Bell Atlantic	1. Chesapeake and Potomac	- Dist. of Columbia	BATR CPTC CDDC
		- Maryland	CMMD
		- Virginia	CVVA
		- West Virginia	CWWV
2. Diamond State Telephone	- Delaware	DSDE	
3. Bell of Pennsylvania	- Pennsylvania	PAPA	
4. New Jersey Bell	- New Jersey	NJNJ	
Bell South	1. Southern Bell	- Florida	BSTR SBTC SBFL
		- Georgia	SBGA
		- North Carolina	SBNC
		- South Carolina	SBSC
	2. South Central Bell	- Alabama	SCTC SCAL
		- Kentucky	SCKY
		- Louisiana	SCLA
		- Mississippi	SCMS
		- Tennessee	SCTN
NYNEX	1. New England Telephone	- Maine	NXTR NETC NEMA
		- Massachusetts	NEMA
		- New Hampshire	NENH
		- Rhode Island	NERI
		- Vermont	NEVT
	2. New York Telephone	- New York	NYNY
Pacific Telesis	1. Pacific Bell	- California	PTTR PTCA
	2. Nevada Bell	- Nevada	PTNV
Southwestern Bell Telephone Company		- Arkansas	SWTR SWAR
		- Kansas	SWKS
		- Missouri	SWMO
		- Oklahoma	SWOK
		- Texas	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	
Total Divested Bell Operating Companies			PNID
			PNOR
			PNWA
			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	CETC
	2. of Illinois	- Illinois	CEFL
	3. of Nevada	- Nevada	CEIL
	4. of Virginia	- Virginia	CENV
			CEVA
Cincinnati Bell Telephone	- Ohio & Kentucky		CBTC
Continental Telephone Company	1. Contel of California	- California	COTC
	2. Contel of Illinois	- Illinois	COCA
	3. Contel of Missouri	- Missouri	COIL
	4. Contel of New York	- New York	COMO
	5. Contel of Texas	- Texas	CONY
	6. Contel of Virginia	- Virginia	COTX
			COVA
GTE Telephone Operating Companies			GTTC
1. General Telephone Company of California		- California	GTCA
2. General Telephone Company of Florida		- Florida	GTFL
3. General Telephone Company of the Northwest, Inc.			GTNW
	- Idaho & Montana		GTNA
	- Idaho		GTID
	- Montana		GTMT
	- OR, WA & Wstn CA		GTNB
	- Oregon		GTOR
	- Washington		GTWA
	- CA - West Coast		GNCA
4. General Telephone Company of the South			GTSO
	- Alabama		GTAL
	- Georgia		GTGA
	- Kentucky		GTKY
	- North Carolina		GTNC
	- South Carolina		GTSC
	- Tennessee		GTTN
	- Virginia		GTVA
	- West Virginia		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	GTOK
			GTTX
6.	GTE of the North, Inc.	- Illinois	GTMW
		- Indiana	GTIL
		- Iowa	GTIN
		- Michigan	GTIA
		- Minnesota	GTFI
		- Missouri	GTMN
		- Nebraska	GTMO
		(also serving Kansas)	GTNE
		- Ohio	GTOH
		- Pennsylvania	GTPA
		- Wisconsin	GTWI
7.	Hawaiian Telephone Company	- Hawaii	GTHI
	Lincoln Telephone Company	- Nebraska	LTNE
	Puerto Rico Telephone Company	- Puerto Rico	PRPR
	Rochester Telephone Corporation	- New York	RTNY
	Southern New England Telephone	- Connecticut	SNCT
	United Telephone System		UTTC
	1. United Tel. Co. of Florida	- Florida	UTFL
	2. United Tel. Co. of Indiana	- Indiana	UTIN
	3. United Tel. Co. of Missouri	- Missouri	UTMO
	4. Carolina Tel. and Tel. Co.	- North Carolina	UTNC
	5. United Tel. Co. of Ohio	- Ohio	UTOH
	6. United Tel. Co. of Penn.	- Pennsylvania	UTPA
	7. United Inter-Mountain Tel. Co.		UTIM
		- Tennessee	UTTN
		- Virginia	UTVA
	Total Independent Companies		TICO
	Total Industry		TOTL