This document provides the instructions for FCC Report 43-04, the ARMIS Access Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

1. **Reporting Procedures** - details on the specific procedures to be followed when submitting this report to the Commission.

2. **Report Definition**
   a. **Summary** - description of the form and its reporting burden.
   b. **General Instructions** - instructions including reporting and rounding conventions.
   c. **Form** - illustration of the rows and columns to be reported.
   d. **Row Instructions** - instructions for completing the rows to be reported.
   e. **Column Descriptions** - description of the columns to be reported.
   f. **Certification** - illustration of the certification page.

3. **Automated Report Specifications** - detailed automated data processing (ADP) specifications for the automated report to be filed.


5. **COSA Code Table** - 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 43-04, the ARMIS Access Report, to the Commission.

B. **General Information**

1. FCC Report 43-04 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 each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See Memorandum Opinion and Order DA 95-1488 (June 30, 1995) and Order and Notice of Proposed Rulemaking CC Docket No. 96-193 (September 12, 1996).

2. Affected carriers shall file by April 1 for the previous calendar year.

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 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 43-04, which identifies the filing as the ARMIS Access 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. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.

8. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

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 the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.
D. Where to File

1. Carriers submitting FCC Report 43-04 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.

### NUMBER OF COPIES

**FOR CARRIERS SEEKING PROPRIETARY TREATMENT**

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| FCC Common Carrier Bureau | | | | | |
| Accounting Safeguards Division | | | | | |
| Reporting Management and Analysis Branch | | | | | |
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| FCC Common Carrier Bureau | | | | | |
| Industry Analysis Division | | | | | |
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| International Transcription Service, Inc. (ITS) | | | | | |
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E. **Footnotes**

1. If any data for the current period differs materially from that of the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include footnote text to explain the specific circumstances.

2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.
EXAMPLES:

Do not say, "Data are compiled using a more inclusive process than in previous filing."
Do say, "Data are compiled using a process that includes xxx, which was not included in previous filings. The impact of including xxx in this row inflates this number by x% over the previous reporting period."

Do not say, "This value was not calculated pursuant to the instructions."
Do say, "This value was calculated using the xxx method rather than the method described in the instructions because..."

Do not say, "Corrected Data."
Do say, "$xxxx is changed to $xxxx because ...".

Do not say, "Waiver" or Waiver Granted."
Do say, "Waiver of Part xx.xxx was granted in CC Docket No. xx-xxx, X FCC, xxxx (1992) to allow Any Company to ....because...."

3. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications.

F. **Errata**

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-04. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report and Paper Specifications. In addition, the carrier must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. **Certification**

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-04 by including a certification statement, signed by a corporate officer, as the last page of the paper report.

2. The text of the certification statement is included in the attached Report Definition.

H. **Waivers**

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-04, 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 should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.

3. 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. **Extension of Filing Time**

1. Requests for extensions of filing time must be made in a timely manner. Requests received less than 72 hours prior to a filing date are *prima facie* unreasonable.

J. **Public Information**

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-04 may be examined by the public from 9:00 a.m. to 5:00 p.m., Monday through Friday, in Room CY-A257, 445 Twelfth Street, S.W., Washington, D.C.

2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-04 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.

For further information regarding these procedures, contact:

Barbara Van Hagen  
FCC Common Carrier Bureau  
Accounting Safeguards Division  
(202) 418-0840
SUMMARY

Estimated Average Burden Hours Per Response: 1150 hours

This document provides the Report Definition for FCC Report 43-04, the ARMIS Access Report, and lists the jurisdictional separations and access charge data which must be provided annually for each study area. It contains the following:

- General Instructions: 2 through 4
- Table I - Separations and Access Data: 5 through 95
- Row/Column Instructions: 96 through 157
- Certification: 158

When errata occur, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. Other explanatory notes must be included in the footnote section of the filing.

NOTICE: The ARMIS Access Report collects the results of the jurisdictional separations and access charge procedures as specified in Parts 36 and 69 of the Commission's Rules. The ARMIS Access 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 1150 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.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.
General Instructions

1. Items that need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier must enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in the N/A'd field. All other fields must be populated. If there are no data applicable to a given field, enter zero.

2. Reporting carriers must follow the specific instructions provided in the attached Column Descriptions and Row Instructions. In addition, carriers must follow the jurisdictional separations and access charge procedures set forth in Parts 36, 65 and 69 of the Commission’s Rules and referenced in the Row Instructions. Carriers must explain any deviations in footnotes. Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing as indicated in the Automated Report Specifications and Paper Report Specifications.

3. Adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. Although the reallocation of common power costs between COE categories does not occur until COE is separated, these adjustments must be made prior to entering data in the Access Report in order to preserve its linear integrity. If these adjustments are not made prior to entering the data in this report, columns (p) plus (q) plus (r) will not equal column (d) for rows 1100 through 1400.

4. When reporting investment amounts for Plant, Other Investment, and Reserves, use the same averaging methodology as instructed for the ARMIS Report 43-03. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven day studies must be projected to reflect each month's total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted actual contacts should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (4) percentage allocation factors, such as the Loop Allocation Factor, should be reported as a weighted annual average; and (5) terminations, users, and miles should be reported as a weighted annual average.
5. All data must be reported “as earned,” i.e., after adjustments to prior periods and SNFA adjustments.

6. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4) for the data disk file.

7. The general structure of this report is as follows. Amounts that a carrier allocates between jurisdictions and/or among access categories and elements are indicated on rows not designated “for allocation.” These rows are followed by rows indicating the allocation factor used to allocate the preceding lines. All directly assigned amounts must be reported on rows that are not designated “for allocation.” The symbol “#” preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes, miles, conversational minutes, working loops, etc.) All data that must be entered in dollars rounded to the nearest penny (e.g., cost per loop) is indicated by a symbol “$” (dollar sign) preceding the applicable row description. All data that must be entered in dollars rounded to the nearest thousand (e.g., equal access investment) is indicated by the symbol “K$” preceding the applicable row description. All factors that must be reported as a percentage are preceded by the symbol “%” (percent sign). The symbol “%” in the row instruction would indicate items to be entered as a percent (e.g., rate of return).

8. In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category.

9. All terms and abbreviations used in the report and instructions are defined in Section 69.2 of the Commission's Rules, the Glossary of the Separations Manual, and Part 36 of the Commission's Rules.

10. All dollar amounts must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is $6.445, it must be entered as 6.45). Amounts of minutes (including, but not limited to, connection minutes, DEMs and MOU) must be rounded to the nearest million, except for toll minutes (on row 1127), which must be rounded to the nearest thousand. All seconds including weighted standard work seconds must be rounded to thousands. All weighted actual contacts, users, loops, access lines, terminations and number of households receiving lifeline connection assistance (row 9007) must be reported in whole numbers. All conversation-minute-miles must be rounded to the nearest million. All circuit miles/kilometers (including, but not limited
to, MOU miles/kilometers) must be rounded to the nearest thousand. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 should be entered as 23.71). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 23.70561 should be entered as 23.7056). All other amounts (including, but not limited to, service observing units, MTS messages, PL accounts and TWX connections) must be rounded to the nearest thousand.
I. Equal Access

Note: The first step in the separations process is the removal of equal access costs from the primary accounts. These costs include only initial, incremental expenditures for hardware, other equipment, presubscription, and other initial, incremental expenditures related directly to the provision of equal access and which expenditures would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment and expenses are limited to such expenditures for converting central offices that serve competitive interexchange carriers in cases in which there has been a bona fide request for conversion to equal access. See Sections 36.191(a) and 36.421. In Section I of the ARMIS Access Report, carriers must report all costs that meet these criteria. In subsequent sections, carriers must report all other costs after removing equal access costs. Carriers having an equal access element must enter these costs in the equal access column (column k). Carriers not having an equal access element must enter these costs in the appropriate column.

A. Investments

10 Equal Access investment in General Support Facilities that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.111.

11 Equal Access minutes-of-use used to allocate Equal Access investment in General Support Facilities pursuant to Section 36.191(c).

12 Equal Access investment in Category 2 Central Office Equipment (COE) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.124.

13 Equal Access minutes-of-use used to allocate Equal Access investment in Category 2 COE pursuant to Section 36.191(c).

14 Equal Access investment in Category 3 COE that is allocated pursuant to Sections 36.191(c) and 69.308(a).

15 Equal Access minutes-of-use used to allocate Equal Access investment in Category 3 COE pursuant to Section 36.191(c).

16 Equal Access investment in other COE that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Sections 36.123 and 36.126.

17 Equal Access minutes-of-use used to allocate Equal Access investment in Other COE pursuant to Section 36.191(c).

18 Equal Access investment in Information Origination/Termination equipment that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.141.
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<td>Equal Access minutes-of-use used to allocate Equal Access investment in Information Origination/Termination equipment pursuant to Section 36.191(c).</td>
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<td>20</td>
<td>Equal Access investment in Cable and Wire Facilities (C&amp;WF) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.151(a).</td>
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<td>Equal Access minutes-of-use used to allocate equal access investment in C&amp;WF pursuant to Section 36.191(c).</td>
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<td>22</td>
<td>Equal Access investment in Amortizable Assets that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.161.</td>
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<td>Equal Access minutes-of-use used to allocate equal access investment in Amortizable Assets pursuant to Section 36.191(c).</td>
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<td>Equal Access investment in other plant that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Sections 36.171 and 36.172.</td>
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<td>Equal Access minutes-of-use used to allocate equal access investment in other plant pursuant to Section 36.191(c).</td>
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<td>26</td>
<td>Material and Supplies that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.181.</td>
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<td>Equal Access minutes-of-use used to allocate associated Material and Supplies pursuant to Section 36.191(c).</td>
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<td>28</td>
<td>Cash Working Capital that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.182.</td>
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<td>Equal Access minutes-of-use used to allocate associated Cash Working Capital pursuant to Section 36.191(c).</td>
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<td>Total Equal Access Investments, total of Rows 10, 12, 14, 16, 18, 20, 22, 24, 26, and 28.</td>
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**B. Reserves and Deferrals**

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<td>Accumulated depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.503(a).</td>
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<td>Equal Access minutes-of-use used to allocate related accumulated depreciation pursuant to Section 36.191(c).</td>
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Accumulated amortization of Tangible and Intangible Assets and other accumulated amortization that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.505(a).

Equal Access minutes-of-use used to allocate associated accumulated amortization pursuant to Section 36.191(c).

Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.506(a).

Equal Access minutes-of-use used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Section 36.191(c).

Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.506(a).

Equal Access minutes-of-use used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Section 36.191(c).

All Other reserves and deferrals that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.507(a).

Equal Access minutes-of-use used to allocate all other associated reserves and deferrals pursuant to Section 36.191(c).

Total reserves and deferrals related to Equal Access, total of Rows 40, 42, 44, 46, and 48.

Net Equal Access investment, Row 30 less row 50, including amounts that are directly assigned pursuant to Section 69.308(a).

C. Expenses

Note: Pursuant to National Exchange Carrier Association, 3 FCC Rcd 6042 (1988), members of the National Exchange Carrier Association traffic sensitive pool may treat equal access expenses as expenses incurred in the current year. Those expenses must be reported on Rows 60 and 82. All other carriers capitalize those expenses and amortize them over an eight year period pursuant to Petition for Recovery of Equal Access and Network Reconfiguration Costs, 1 FCC Rcd 434, 437 (1986) (Equal Access Reconsideration Order). Those amounts must be reported on Rows 90 to 93. Those carriers that capitalize expenses and amortize them over eight years must show the current year's depreciation and amortization expenses on Row 76 and all corporate operations expenses on Rows 90 through 93.
General Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.111.

Equal Access minutes-of-use used to allocate associated General Support Expenses pursuant to Section 36.421(b). See also Section 36.111.

Network Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.111.

Equal Access minutes-of-use used to allocate associated Network Support Expenses that are related to Equal Access pursuant to Section 36.421(b).

Central Office Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.321(a).

Equal Access minutes-of-use used to allocate associated Central Office Expenses pursuant to Section 36.421(b).

Information Origination/Termination Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.331.

Equal Access minutes-of-use used to allocate associated Information Origination/Termination Expenses pursuant to Section 36.421(b).

C&WF Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.341(a).

Equal Access minutes-of-use used to allocate associated C&WF Expenses pursuant to Section 36.421(b).

Other Property Plant and Equipment Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.352(a).

Equal Access minutes-of-use used to allocate associated Other Property Plant and Equipment Expenses pursuant to Section 36.421(b).

Network Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.353.

Equal Access minutes-of-use used to allocate associated Network Operations Expenses pursuant to Section 36.421(b).

Access Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.354(a).
Equal Access minutes-of-use used to allocate associated Access Expenses pursuant to Section 36.421(b).

Depreciation and amortization expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.361(a).

Equal Access minutes-of-use used to allocate associated depreciation and amortization expenses pursuant to Section 36.421(b).

Marketing Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.372(a).

Equal Access minutes-of-use used to allocate associated Marketing Expenses pursuant to Section 36.421(b).

Services Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.373(a).

Equal Access minutes-of-use used to allocate associated Services Expenses pursuant to Section 36.421(b).

Corporate Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a).

Equal Access minutes-of-use used to allocate associated Corporate Operations Expenses pursuant to Section 36.421(b).

Total expenses associated with Equal Access, total of Rows 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, and 82, including amounts that are directly assigned pursuant to Section 69.410(a).

D. Deferred Charges

Deferred charges (Account 1439) beginning balance for the period, which are Equal Access capitalized expenses pursuant to Equal Access Reconsideration Order, 1 FCC Rcd at 437.

Current period Equal Access expenses that are capitalized to Deferred Charges (Account 1439) in the current period. See Equal Access Reconsideration Order, 1 FCC Rcd at 437.

Current period Equal Access expenses that were capitalized but are treated as an expense during the current period (Account 6728). See Equal Access Reconsideration Order, 1 FCC Rcd at 437.
93 Average deferred charges balance for the current period for Equal Access Expenses that are capitalized.

II. Plant in Service
   A. General Support Facilities (GSF)

   999 General Support Facilities that are directly assigned pursuant to Section 36.1(c) and apportioned pursuant to Section 69.307.

   1000 General Support Facilities that are allocated pursuant to Sections 36.111-.112 and 69.307.

   1001 Big Three Expense amounts used by Class A carriers to allocate General Support Facilities pursuant to Section 36.112(a).

   1002 Investment amounts used by Class B carriers to allocate General Support Facilities pursuant to Section 36.112(b).

   1003 Investment amounts used to allocate General Support Facilities pursuant to Section 69.307.

   1004 Total General Support Facilities, total of Rows 999 and 1000.

   B. Central Office Equipment (COE)

   1. Category 1 COE, Operator Systems Equipment

      a) Switchboards

   1100 Separate toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

   1101 Weighted standard work seconds that are used to allocate separate toll boards pursuant to Section 36.123(b).

   1102 Separate local manual boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

   1103 Weighted standard work seconds that are used to allocate separate local manual boards pursuant to Section 36.123(b).

   1104 Combined local and toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

   1105 Weighted standard work seconds that are used to allocate combined local and toll boards pursuant to Section 36.123(b).
1106 Combined toll and DSA board that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1107 Weighted standard work seconds that are used to allocate combined toll and DSA boards pursuant to Section 36.123(b).

1108 Separate DSA boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1109 Weighted standard work seconds used to allocate separate DSA boards pursuant to Sections 36.123(b).

1110 Separate DSB boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1111 Weighted standard work seconds that are used to allocate separate DSB boards pursuant to Section 36.123(b).

1112 Total switchboards at all toll centers, total of Rows 1100, 1102, 1104, 1106, 1108, and 1110.

b) Service Observing Boards

1120 Joint service observing boards that are apportioned between exchange and toll pursuant to Section 36.123(d). This amount is disaggregated between the exchange and toll portions of joint service observing boards on Rows 1123 and 1124.

1121 Number of exchange service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).

1122 Number of toll service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).

1123 Exchange portion of joint service observing boards that are directly assigned pursuant to Section 36.123(d). See instructions for Row 1120.

1124 Toll portion of joint service observing boards that are allocated pursuant to Section 36.123(d). See instructions for Row 1120.

1125 Separate toll service observing boards that are allocated pursuant to Section 36.123(d).

1126 Total separate toll service observing boards and the toll portion of joint service observing boards that are allocated pursuant to Sections 36.123(d) and 69.306(b). This amount is the total of Rows 1124 and 1125.
1127 Toll minutes-of-use that are used to allocate the toll portion of joint service observing boards and separate toll service observing boards pursuant to Section 36.123(d).

1128 Remaining combined investment in Categories 1, 2, and 3 COE used to allocate service observing boards pursuant to Section 69.306(b).

1129 Total service observing boards, total of Rows 1123 and 1126.

   c) **Auxiliary Service Boards**

1130 Separate directory assistance boards that are apportioned between toll and other pursuant to Section 36.123(c)(1) and are directly assigned pursuant to Section 69.306(b).

1131 Toll weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).

1132 Other weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).

1133 The portion of auxiliary service boards associated with toll directory assistance service that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).

1134 Toll weighted standard work seconds used to allocate the portion of auxiliary service boards associated with toll directory assistance service pursuant to Section 36.123(c)(1)(i).

1135 The portion of auxiliary service boards associated with other directory assistance that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).

1136 Other weighted standard work seconds used to allocate the portion of auxiliary service boards associated with other directory assistance pursuant to Section 36.123(c)(1)(ii).

1137 Separate intercept boards and automated intercept systems that are allocated pursuant to Section 36.123(c)(2) and are directly assigned pursuant to Section 69.306(b).

1138 Subscriber line minutes-of-use that are used to allocate separate intercept boards and automated intercept systems pursuant to Section 36.123(c)(2).

1139 Joint auxiliary weighted standard work seconds associated with directory assistance pursuant to Section 36.123(c)(4).

1140 Joint auxiliary weighted standard work seconds associated with intercept service pursuant to Section 36.123(c)(4).
Joint auxiliary weighted standard work seconds associated with rate and route boards pursuant to Section 36.123(c)(4).

Toll weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).

Other weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).

Joint auxiliary service boards that are associated with directory assistance and are apportioned between toll and other pursuant to Sections 36.123(c)(1)(i) and 36.123(c)(4) and are directly assigned pursuant to Section 69.306(b).

Toll portion of joint auxiliary service boards that are associated with directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

Toll weighted standard work seconds used to allocate the toll portion of joint auxiliary service boards associated with toll directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

The other portion of joint auxiliary service boards that are associated with other directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

Other weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with other directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

The portion of joint auxiliary service boards associated with intercept service and allocated pursuant to Sections 36.123(c)(2) and (c)(4) and are directly assigned pursuant to Section 69.306(b).

Subscriber line minutes-of-use used to allocate the portion of joint auxiliary service boards associated with intercept service pursuant to Sections 36.123(c)(2) and (c)(4).

The portion of joint auxiliary service boards associated with rate and route service that is allocated pursuant to Section 36.123(c)(4) and is directly assigned pursuant to Section 69.306(b).

Rate and route weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with rate and route service pursuant to Section 36.123(c)(4).

Total joint auxiliary service boards, total of Rows 1144, 1149, and 1151.
Total auxiliary service boards, total of Rows 1130, 1137, and 1153.

d) Traffic Service Positions

Operator Traffic Service Position Systems that are allocated pursuant to Section 36.123(e)(1) and directly assigned pursuant to Section 69.306(b).

Weighted standard work seconds used to allocate Operator Traffic Service Position Systems pursuant to Section 36.123(e)(1).

Remote trunking arrangements that are allocated pursuant to Section 36.123(e)(2) and directly assigned pursuant to Section 69.306(b).

Processor real time (in seconds) used to allocate remote trunking arrangements pursuant to Section 36.123(e)(2).

Remaining investment at the central control location that is allocated pursuant to Section 36.123(e)(3) and directly assigned pursuant to Section 69.306(b).

Processor real time (in seconds) used to allocate the remaining investment pursuant to Section 36.123(e)(3).

Other Traffic Service Positions associated with common basic control units that are allocated pursuant to Section 36.123(b)(1)(iv) and directly assigned pursuant to Section 69.306(b).

Weighted standard work seconds used to allocate other Traffic Service Position Systems pursuant to Section 36.123(b)(1)(iv).

Total Traffic Service Positions, total of Rows 1160, 1162, 1164, and 1166, including amounts that are directly assigned pursuant to Section 69.306(b).

Total Category 1 COE, total of Rows 1112, 1129, 1154, and 1168.

2. Category 2 COE, Tandem Switching Equipment

Tandem Switching Equipment that is associated with private lines and is directly assigned pursuant to Section 36.124(b).

Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(b).

Tandem Switching Equipment that is jointly used and is allocated pursuant to Section 36.124(b).
1203 Tandem minutes-of-use used to allocate jointly used Tandem Switching Equipment pursuant to Section 36.124(b).

1204 Total Category 2 COE, total of Rows 1200, 1201, and 1202 including Category 2 COE that is directly assigned pursuant to Section 69.306(c).

3. **Category 3 COE, Local Switching Equipment**

1210 Local Switching Equipment that is associated with private lines and is directly assigned pursuant to Section 36.1(c).

1211 Local Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.1(c).

1212 Local Switching Equipment amount that is allocated pursuant to Section 36.125 and directly assigned pursuant to Section 69.306(d).

1213 Interstate allocation factor (in percent) used to allocate Category 3 COE pursuant to Section 36.125(b)

1214 Composite allocation factor (in percent) used to compute the interstate allocation factor used to allocate Category 3 COE pursuant to Section 36.125(c).

1215 “A Component” (in percent) used to calculate the interstate allocation factor used to allocate Category 3 COE pursuant to Section 36.125(d).

1216 Dial Equipment Minutes (minutes of holding time of originating and terminating local switching equipment, as defined in the Glossary of Part 36) used to calculate the interstate allocation factor pursuant to Sections 36.125(b) and (c).

1217 “B Component” (in percent) used to calculate the interstate allocation factor used to allocate Category 3 COE pursuant to Section 36.125(c) and (d).

1219 Total Category 3 COE, total of Rows 1210, 1211, and 1212 including Category 3 COE that is directly assigned pursuant to Section 69.306(d).

4. **Category 4 COE, Circuit Equipment**

   a) **Category 4.1, Exchange Circuit Equipment**

   (1) **Category 4.11, Wideband Exchange Line Circuit Equipment**

1220 Category 4.11 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.
Category 4.11 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.

Category 4.11 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(1) and 36.155.

Minutes-of-use used to allocate jointly Category 4.11 COE pursuant to Sections 36.126(c)(1) and 36.155.


(2) Category 4.12 COE, Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)

NOTE: Category 4.12 COE is divided into basic and special if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.12 COE into basic and special, it must report all such COE as basic.

(a) Basic Non-Wideband Category 4.12 COE

Basic non-wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Basic non-wideband Category 4.12 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Basic non-wideband Category 4.12 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

Minutes-of-use used to allocate jointly used Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.

Total basic non-wideband Category 4.12 COE, total of Rows 1230, 1231, and 1232.

(b) Special Non-Wideband Category 4.12 COE

Special non-wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155. See also Glossary, Part 36.
Special non-wideband Category 4.12 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

TWX minutes-of-use used to allocate special non-wideband Category 4.12 COE that is associated with TWX circuits pursuant to Sections 36.126(c)(2) and 36.155.

Total special non-wideband Category 4.12 COE, total of Rows 1240 and 1241.

(c) Wideband Category 4.12 COE

Wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Wideband Category 4.12 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Wideband Category 4.12 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

Minutes-of-use used to allocate wideband Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.

Total wideband Category 4.12 COE, total of Rows 1250, 1251, and 1252.

Total wideband Category 4.12 COE, total of Rows 1234, 1243, and 1254 including Wideband Category 4.12 COE that is directly assigned pursuant to the Part 69 Reconsideration Order, at para. 48.

(3) Category 4.13 COE, Exchange Line Circuit Equipment Excluding Wideband

NOTE: Category 4.13 COE is divided into basic and special if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.13 COE into basic and special, it must report all such COE as basic.

(a) Basic Category 4.13 COE

Total number of working loops used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).

Number of working loops that are associated with private lines and WATS lines pursuant to Sections 36.126(c)(3) and 36.154(a).
1272 Number of working loops that are associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services pursuant to Sections 36.126(c)(3) and 36.154(a).

1273 Average cost per working loop that is used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).

1274 Basic Category 4.13 COE that is associated with private line circuits and WATS circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b).

1275 Basic Category 4.13 COE that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and which investment is allocated pursuant to Sections 36.126(c)(3) and 36.154(c)-(f).

1276 Loop allocation factor (in percent) used to allocate basic Category 4.13 COE subscriber or common lines pursuant to Sections 36.126(c)(3) and 36.154(c)-(f). For the calculation of the loop allocation factor, see Section 36.154(c)-(f) and infra rows 1456-1459.

1277 Total basic Category 4.13 COE, total of Rows 1274 and 1275.

(b) Special Category 4.13 COE

1280 Special Category 4.13 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b). See also Glossary, Part 36.

1281 Special Category 4.13 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(c)(3) and 36.155.

1282 TWX minutes-of-use used to allocate special Category 4.23 COE that is associated with TWX circuits pursuant to Sections 36.126(c)(3) and 36.155.

1283 Total special Category 4.13 COE, total of Rows 1280 and 1281.

1290 Total Category 4.13 COE, total of Rows 1277 and 1283, including Category 4.13 COE that is directly assigned pursuant to Section 69.304 and the Part 69 Reconsideration Order, at para. 48.

1300 Total Category 4.1 COE, total of Rows 1224, 1260 and 1290.
b) Category 4.2 COE, Interexchange Circuit Equipment

(1) Category 4.21 COE, Interexchange Circuit Equipment Furnished to Another Company for Interstate Use

Category 4.21 COE that is directly assigned pursuant to Sections 36.126(e)(1) and 69.305 and the Part 69 Reconsideration Order, at para. 48.

(2) Category 4.22 COE, Interexchange Circuit Equipment Used for Wideband Service

Category 4.22 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).

Category 4.22 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).

Category 4.22 COE that is jointly used and is allocated pursuant to Sections 36.126(e)(2) and 36.156(b).

Conversation-minute-kilometers used to allocate jointly used Category 4.22 COE pursuant to Sections 36.126(e)(2) and 36.156(b).

Total Category 4.22 COE, total of Rows 1320, 1321, and 1322 including Category 4.22 COE that is directly assigned pursuant to Section 69.305 and the Part 69 Reconsideration Order, at para. 48.

(3) Category 4.23 COE, All Other Interexchange Circuit Equipment

NOTE: Category 4.23 COE is divided into special and basic if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.23 COE into basic and special, it must report all such COE as basic.

(a) Basic Category 4.23 COE

Total terminations used to determine the amount of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of private line basic Category 4.23 COE investment pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of directly assigned message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
Terminations used to determine the amount of jointly used message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of TWX basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Average cost per termination that is used to determine the cost of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Basic Category 4.23 that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3)(i).

Basic Category 4.23 that is associated with message circuits and is directly assigned pursuant to Sections 36.1(c) and 36.126(e)(3)(i).

Basic Category 4.23 COE that is jointly used and is allocated pursuant to Section 36.126(e)(3)(i).

Conversation-minutes used to allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Basic Category 4.23 COE that is associated with TWX circuits and is allocated pursuant to Section 36.126(e)(3)(ii).

Connection-minutes used to allocate basic Category 4.23 COE that is associated with TWX circuits pursuant to Section 36.126(e)(3)(ii).

Total basic Category 4.23 COE, total of Rows 1336, 1337, 1338, and 1340.

(b) Special Category 4.23 COE

Special Category 4.23 COE that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3).

Special Category 4.23 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(e)(3)(ii) and (iii).

Connection-minutes used to allocate special Category 4.23 COE that is associated with TWX circuits pursuant to Sections 36.126(e)(3)(ii) and (iii).

Total special Category 4.23 COE, total of Rows 1350 and 1351.

Total Category 4.23 COE, total of Rows 1342 and 1360, including Category 4.23 COE that is directly assigned pursuant to Section 69.305 and the Part 69 Reconsideration Order, at para. 48.
1380  Total Category 4.2 COE, total of Rows 1310, 1324, and 1370.

c)  Category 4.3 COE, Host/Remote Message Circuit Equipment

1390  WATS Category 4.3 COE that is directly assigned pursuant to Sections 36.126(f)(1) and 36.157(a)(2).

1391  Message Category 4.3 COE that is directly assigned pursuant to Sections 36.1(c) and 36.126(f)(1).

1392  Message Category 4.3 COE that is jointly used and is allocated pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).

1393  Minutes-of-use-kilometers used to allocate message Category 4.3 COE pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).

1394  Total Category 4.3 COE, total of Rows 1390, 1391, and 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.305 the Part 69 Reconsideration Order.

1400  Total Category 4 COE, total of Rows 1300, 1380, and 1394.

1410  Total COE, total of Rows 1170, 1204, 1219 and 1400.

C.  Information Origination/Termination Equipment (IOT)

1.  Category 1 Other Information Origination/Termination Equipment

NOTE: Rows 1420 through 1423 provide Part 36 detail and Rows 1424 through 1428 provide Part 69 detail.

Part 36 Detail

1419  Other Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.1(c).

1420  Other Information Origination/Termination Equipment that is allocated pursuant to Section 36.142(a).

1421  Loop allocation factor (in percent) that is used to allocate Other Information Origination/Termination Equipment pursuant to Section 36.142(a) and to determine the number of equivalent local exchange subscriber lines pursuant to Section 69.303. For a definition of the loop allocation factor, see Section 36.154(c).

1422  Other Information Origination/Termination Equipment that is associated with coinless pay telephone equipment and is allocated pursuant to Section 36.142(a).
1423 Exchange carrier minutes-of-use used to allocate coinless pay telephone equipment pursuant to Section 36.142(a).

Part 69 Detail

1424 Investment in public telephone equipment that is directly assigned pursuant to Section 69.303(a).

1425 Other Information Origination/Termination Equipment that is allocated pursuant to Section 69.303.

1426 Number of equivalent lines used to allocate all Other Information Origination/Termination Equipment pursuant to Section 69.303.

1427 Loop allocation factor (in percent) used to determine the number of equivalent local exchange subscriber lines pursuant to Section 69.303(b). For a definition of the loop allocation factor, see Section 36.154(c)-(f) and infra rows 1456-1459.

1428 Total Category 1, Other Information Origination/Termination Equipment, total of Rows 1419, 1420, 1422, 1424, and 1425. Exception: for Column d, include in total only Rows 1419, 1420, and 1422.

2. Category 2 Information Origination/Termination Equipment-New Customer Premises Equipment

1430 Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(b).

1440 Total Information Origination/Termination Equipment, total of Rows 1428 and 1430.

D. Cable and Wire Facilities (C&WF)

1. Category 1 C&WF-Exchange Line C&WF

1450 Total number of working loops used to determine the amount of Category 1 C&WF pursuant to Section 36.154(a).

1451 Number of working loops that are associated with private lines and WATS lines pursuant to Section 36.154(a).

1452 Number of working loops that are associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interchange services pursuant to Section 36.154(a).
Average cost per working loop used to determine Category 1 C&WF pursuant to Section 36.154(a).

Categories 1.1 and 1.2 C&WF that are associated with private lines and WATS lines and are directly assigned pursuant to Sections 36.154(a) and (b).

Category 1.3 C&WF that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Sections 36.154(c)-(f).

Frozen 1981 SPF (in percent) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(e).

Previous year adjusted transitional SPF (in percent) (including any adjustments) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(f).

Current year adjusted transitional SPF (in percent) (including any adjustments) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(f).

Loop allocation factor (in present) used to allocate Category 1 C&WF pursuant to Section 36.154(d).

Total Category 1 C&WF, total of Rows 1454 and 1455 including Category 1 C&WF that is directly assigned pursuant to Section 69.304.

2. Category 2 C&WF-Wideband and Exchange Trunk (C&WF)

a) Exchange Trunk Category 2 C&WF (Non-wideband)

Non-Wideband exchange trunk Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.

Non-Wideband exchange trunk Category 2 C&WF that is associated with message use and is directly assigned pursuant to Section 36.155.

Non-Wideband exchange trunk Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.

Minutes-of-use that are used to allocate non-wideband exchange trunk Category 2 C&WF pursuant to Section 36.155.

Total non-wideband exchange trunk Category 2 C&WF, total of Rows 1470, 1471, and 1472.
b) **Wideband Category 2 C&WF**

1480 Wideband Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.

1481 Wideband Category 2 C&WF that is associated with message use and is directly assigned pursuant to Section 36.155.

1482 Wideband Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.

1483 Minutes-of-use used to allocate wideband Category 2 C&WF pursuant to Section 36.155.

1484 Total wideband Category 2 C&WF total of Rows 1480, 1481, and 1482.

1485 Total Category 2 C&WF, total of Rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.

3. **Category 3 C&WF, Interexchange C&WF**

1490 Total circuit kilometers that are used to determine the amount of Category 3 C&WF pursuant to Section 36.156(a).

1491 Circuit kilometers used to determine the amount of private line Category 3 C&WF pursuant to Section 36.156(a).

1492 Circuit kilometers used to determine the amount of directly assigned message Category 3 C&WF pursuant to Section 36.156(a).

1493 Circuit kilometers used to determine the amount of joint message Category 3 C&WF pursuant to Section 36.156(a).

1494 Circuit kilometers used to determine the amount of TWX Category 3 C&WF pursuant to Section 36.156(a).

1495 Average cost per circuit kilometer that is used to determine the cost of Category 3 C&WF pursuant to Section 36.156(a).

1496 Category 3 C&WF that is associated with private lines and is directly assigned pursuant to Section 36.156(b).

1497 Category 3 C&WF that is associated with message use and is directly assigned pursuant to Section 36.156(b).
1498 Category 3 C&WF that is associated with joint message use and is allocated pursuant to Section 36.156(b).

1499 Conversation-minute-kilometers used to allocate joint message use Category 3 C&WF pursuant to Section 36.156(b).

1500 Category 3 C&WF that is associated with TWX usage and is allocated pursuant to Section 36.156(a).

1501 Conversation-minutes-kilometers that are used to allocate TWX Category 3 C&WF pursuant to Section 36.156(b).

1510 Total Category 3 C&WF, total of Rows 1496, 1497, 1498, and 1500 including Category 3 C&WF that is directly assigned pursuant to Section 69.305.

4. Category 4 C&WF-Host/Remote Message C&WF

1520 Category 4 C&WF used for WATS closed end access that is directly assigned pursuant to Section 36.157(a)(2).

1521 Message Category 4 C&WF that is directly assigned pursuant to Sections 36.1(c) and 36.157(a).

1522 Message Category 4 C&WF that is jointly used and is allocated pursuant to Section 36.157(a)(1).

1523 Minutes-of-use kilometers used to allocate message Category 4 C&WF pursuant to Section 36.157(a)(1).

1524 Total Category 4 C&WF, total of Rows 1520, 1521, and 1522 including Category 4 C&WF that is directly assigned pursuant to Section 69.305.

1530 Total C&WF, total of Rows 1460, 1485, 1510, and 1524.

1540 Total Telecommunications Plant, excluding amortizable assets, the total of Rows 10, 12, 14, 16, 18, 20, 1004, 1410, 1440, and 1530.
III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

NOTE: Pursuant to Section 69.310, carriers may allocate capital leases in one of the following two ways: (1) capital leases that are associated with a plant account may be directly assigned if the plant account is directly assigned; and (2) capital leases may be allocated on the basis of Telecommunications Plant in Service.

2000 Capital leases that are directly assigned based on analysis pursuant to Section 36.161(b).

2001 Capital leases that are associated with General Support Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2002 General Support Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).

2003 Capital leases that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2004 Central Office Switching Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

2005 Capital leases that are associated with Operator Systems COE and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2006 Operator Systems COE investment used to allocate associated capital leases pursuant to Section 36.161(b).

2007 Capital leases that are associated with Central Office Transmission Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2008 Central Office Transmission Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

2009 Capital leases that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
2010  Information Origination/Termination Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

2011  Capital leases that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2012  Cable and Wire Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).

2013  Capital leases that are allocated pursuant to Section 69.310.

2014  Telecommunications Plant in Service used to allocate capital leases pursuant to Section 69.310.


2. Leasehold Improvements

2070  Leasehold improvements that are associated with General Support Facilities and are allocated pursuant to Section 36.161(c).

2071  General Support Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2080  Leasehold improvements that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(c).

2081  Central Office Switching Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2090  Leasehold improvements that are associated with Operator Systems Central Office Equipment and are allocated pursuant to Section 36.161(c).

2091  Operator Systems Central Office Equipment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2100  Leasehold improvements that are associated with Central Office Transmission Equipment and are allocated pursuant to Section 36.161(c).

2101  Central Office Transmission Equipment investment used to allocate associated leasehold improvement pursuant to Section 36.161(c).

2110  Leasehold improvements that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(c).
2111 Information Origination/Termination Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2120 Leasehold improvements that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(c).

2121 Cable and Wire Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2130 Total leasehold improvements that are allocated pursuant to Section 69.309.

2131 Combined investment used to allocate total leasehold improvements pursuant to Section 69.309.

2140 Total leasehold improvements, total of Rows 2070, 2080, 2090, 2100, 2110, 2120 and 2130. Exception: for Column d, include in total only Rows 2070, 2080, 2090, 2100, 2110, and 2120.

2150 Total Tangible Assets, total of Rows 2020 and 2140.

B. Intangible Assets

2160 Intangible Assets that are allocated pursuant to Sections 36.162(b) and 69.309.

2161 Telecommunications Plant in Service, less Intangible Assets, used to allocate Intangible Assets pursuant to Section 36.162(b).

2162 Combined investment used to allocate Intangible Assets pursuant to Section 69.309.

C. Other Telecommunications Plant

2190 Property Held for Future Telecommunications Use that is allocated pursuant to Section 36.171(a).

2191 Telecommunications Plant Under Construction that is allocated pursuant to Section 36.171(a).

2192 Reserved.

2193 Telecommunications Plant Adjustment that is allocated pursuant to Section 36.171(a).

2194 Telecommunications Plant in Service used to allocate Rows 2190 through 2193 pursuant to Section 36.171(a).

2195 Reserved.
D. Rural Telephone Bank Stock

2210 Class B Rural Telephone Bank Stock that is allocated pursuant to Sections 36.172(c) and 69.309.

2211 Telecommunications Plant in Service used to allocate Class B Rural Telephone Bank Stock pursuant to Section 36.172(c).

2212 Combined investment used to allocate Class B Rural Telephone Bank Stock pursuant to Section 69.309.

E. Inventories and Cash Working Capital

1. Inventories

2220 Inventories that are associated with customer premises equipment and are directly assigned pursuant to Section 36.181(a).

2221 Other Inventories that are allocated pursuant to Sections 36.181(a) and 69.309.

2222 C&WF investment used to allocate other Inventories pursuant to Section 36.181(a).

2223 Combined investment used to allocate Inventories pursuant to Section 69.309.

2224 Total Inventories, total of Rows 2220 and 2221.

2. Cash Working Capital

2230 Cash working capital that is directly assigned or allocated pursuant to Section 36.182(a) and is allocated pursuant to Section 69.309. See also Section 65.820(d).
Combined investment used to allocate cash working capital pursuant to Section 69.309.

Total Other Telecommunications Property, total of Rows 22, 24, 26, 28, 93, 2150, 2160, 2203, 2210, 2224, and 2230.

F. FCC Investment Adjustment

FCC Investment Adjustment is the net of the following: (1) investment not included above that the FCC has expressly allowed for ratemaking purposes; and (2) investment included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.820 and 65.830. This row will NOT include any Telecommunications Plant Under Construction as a Part 65 Adjustment.

Total Telecommunication Property, the total of Rows 1540, 2240, and 2250.

IV. Reserves and Deferrals

A. Other Jurisdictional Assets

Other Jurisdictional Assets that are directly assigned pursuant to Section 36.502(a).

B. Accumulated Depreciation

Accumulated depreciation that is associated with General Support Facilities and is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

General Support Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).

Accumulated depreciation that is associated with Switching Equipment and is allocated pursuant to Sections 36.503(a) and 69.2(z), and 69.301(a).

Switching Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

Accumulated depreciation that is associated with Operator Systems Equipment is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

Operator Systems Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

Accumulated Depreciation that is associated with Transmission Equipment and is allocated pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).
3041 Transmission Equipment investment used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3050 Accumulated depreciation that is associated with Information Origination/Termination Equipment and is allocated pursuant to Sections 69.503(a), 69.2(z) and 69.301(a).

3051 Information Origination/Termination Equipment Investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3060 Accumulated depreciation that is associated with Cable and Wire Facilities pursuant to Section 36.503(a), 69.2(z), and 69.301(a).

3061 Cable and Wire Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3070 Accumulated depreciation that is associated with Property Held for Future Telecommunications Use and is allocated pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).

3071 Investment in Property Held for Future Telecommunications Use that is used to allocate associated accumulated depreciation pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).

3080 Total accumulated depreciation total of Rows 40, 3010, 3020, 3030, 3040, 3050, 3060, and 3070.

C. Accumulated Amortization

1. Accumulated Amortization of Tangible Assets

   a) Accumulated Amortization of Capital Leases

3090 Accumulated amortization of capital leases associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3091 General Support Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3100 Accumulated amortization of capital leases associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3101 Switching Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3110</td>
<td>Accumulated amortization of capital leases associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3111</td>
<td>Operator Systems investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3120</td>
<td>Accumulated amortization of capital leases associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3121</td>
<td>Transmission Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).</td>
</tr>
<tr>
<td>3130</td>
<td>Accumulated amortization of capital leases associated with Information Origination/Termination equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3131</td>
<td>Information Origination/Termination equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3140</td>
<td>Accumulated amortization of capital leases associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).</td>
</tr>
<tr>
<td>3141</td>
<td>Cable and Wire Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.401(f).</td>
</tr>
<tr>
<td>3150</td>
<td>Total accumulated amortization of capital leases, total of Rows 3090, 3100, 3110, 3120, 3130, and 3140. If amortization of capital leases is apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of capital leases, pursuant to Section 69.310, in this row.</td>
</tr>
<tr>
<td>3160</td>
<td>Accumulated amortization of leasehold improvements associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3161</td>
<td>General Support Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
</tbody>
</table>

b) **Accumulated Amortization of Leasehold Improvements**
Accumulated amortization of leasehold improvements associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Switching Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).

Accumulated amortization of leasehold improvements associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Operator Systems investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of leasehold improvements associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Transmission Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of leasehold improvements associated with Information Origination/Termination Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Information Origination/Termination Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of leasehold improvements associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).

Cable and Wire Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Total accumulated amortization of leasehold improvements, total of Rows 3160, 3170, 3180, 3190, 3200, and 3210. If amortization of leasehold improvements is apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of leasehold improvements, pursuant to Section 69.301(a), in this row.

Total accumulated amortization of Tangible Assets, total of Rows, 3150 and 3220.
### 2. Accumulated Amortization of Intangible Assets and Other Accumulated Amortization

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3240</td>
<td>Accumulated amortization of Intangible Assets that is allocated pursuant to Section 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3241</td>
<td>Intangible Assets used to allocate associated accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3250</td>
<td>Other accumulated amortization that is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).</td>
</tr>
<tr>
<td>3251</td>
<td>Associated investment used to allocate other accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3260</td>
<td>Total accumulated amortization of Intangible Assets and other accumulated amortization, total of rows 3240 and 3250.</td>
</tr>
<tr>
<td>3270</td>
<td>Total accumulated amortization, total of Rows 42, 3230, and 3260.</td>
</tr>
</tbody>
</table>

### D. Net Current Deferred Operating Income Taxes

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3280</td>
<td>Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z) and 69.301(a).</td>
</tr>
<tr>
<td>3281</td>
<td>General Support Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3290</td>
<td>Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3291</td>
<td>Switching Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3300</td>
<td>Net Current Deferred Operating Income Taxes that are associated with Operating Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3301</td>
<td>Operator Systems Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
<tr>
<td>3310</td>
<td>Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).</td>
</tr>
</tbody>
</table>
3311 Transmission Equipment investment used to allocate associated Net Current Deferred Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3320 Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3321 Information Origination/Termination Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3330 Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3331 Cable and Wire Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3332 Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36 and 69.

3340 Total Net Current Deferred Operating Income Taxes, total of Rows 44, 3280, 3290, 3300, 3310, 3320, 3330 and 3332. If net current deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net current deferred operating income taxes on this row, pursuant to Parts 36.506, 69.2(z), and 69.301(a).

E. Net Noncurrent Deferred Operating Income Taxes

3350 Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3351 General Support Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3360 Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3361 Switching Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3370 Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z) and 69.301(a).
3371 Operator Systems Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3380 Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3381 Transmission Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3390 Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3391 Information Origination/Termination Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3400 Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3401 Cable and Wire Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3402 Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36.506, 69.2(z), and 69.301(a).

3410 Total Net Noncurrent Deferred Operating Income Taxes, total of Rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402. If net noncurrent deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net noncurrent deferred operating income taxes on this row, pursuant to Parts 36.506, 69.2(z), and 69.301(a).

F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments

3420 Other jurisdictional liabilities and deferred credits that are directly assigned pursuant to Section 36.507(a).

3421 FCC Reserve Adjustment which is the net of the following: (1) reserve items not included above that the Commission has expressly included for ratemaking purposes; and (2) reserve items included above that the Commission has expressly disallowed for ratemaking purpose. See Section 65.820 and 65.830.
Customer Deposits are separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service (interim measures prescribed in 3 FCC Rcd 269 (1987)). The interstate amount is apportioned among the access elements pursuant to Section 69.309.

Other Deferred Credits that are separated pursuant to Parts 36 and 69.

Total Reserves and Deferrals, the total of Rows 3000, 3080, 3270, 3340, 3410, 3420, 3421, 3422, and 3423.

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

Local private line revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.212(a).

Revenues attributable to interstate FX-like and CCSA-like services that are directly assigned pursuant to Section 36.212(b).

Wideband message service and TWX revenues that are allocated pursuant to Section 36.212(c).

Minutes-of-use that are used to allocate wideband message service and TWX revenues pursuant to Section 36.212(c).

All Other Basic Local Service Revenues that are directly assigned pursuant to Section 36.212(d).

Total Basic Local Service Revenues, total of Rows 4000, 4001, 4002, and 4004, including amounts that are allocated pursuant to Part 69.

2. Network Access Service Revenues

End User Revenue that is directly assigned pursuant to Section 36.213(b).

Switched Access Revenue that is directly assigned pursuant to Section 36.213(c).

Special Access Revenue that is directly assigned pursuant to Section 36.213(d).

State Access Revenue that is directly assigned pursuant to Section 36.213(e).
4014 Total Network Access Services Revenue, total of Rows 4010, 4011, 4012, and 4013, including amounts that are allocated pursuant to Part 69.

3. **Long Distance Message Service Revenues**

4020 Wideband message services and TWX revenues that are allocated pursuant to Section 36.214(a).

4021 Minutes-of-use that are used to allocate long distance wideband message and TWX revenues pursuant to Section 36.214(a).

4022 Long distance private line service revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.214(b).

4023 All Other Long Distance Message Revenues that are directly assigned pursuant to Section 36.214(c).

4024 Total Long Distance Message Revenue, total of Rows 4020, 4022, and 4023, including amounts that are allocated pursuant to Part 69.

4. **Miscellaneous Revenues**

4030 Directory revenues that are directly assigned pursuant to Section 36.215(a).

4031 Billing and Collecting revenues that are directly assigned pursuant to Section 36.215(b).

4032 All Other Miscellaneous Revenues that are apportioned pursuant to Section 36.215(c).

4033 Total Miscellaneous Revenues, total of Rows 4030, 4031, and 4032, including amounts that are allocated pursuant to Part 69.

5. **Uncollectible Revenues**

4040 Uncollectible Revenues that are apportioned pursuant to Section 36.216(a), including amounts that are allocated pursuant to Part 69.

4050 Total Revenues, the total of Rows 4005, 4014, 4024, and 4033, including amounts that are allocated pursuant to Part 69, less Row 4040.

B. **Certain Income Accounts**

1. **Other Operating Income and Expenses**

4060 Other operating income and expenses relating to translation in foreign exchange differentials that are directly assigned pursuant to Section 36.221(a).
4061 All Other Operating Income and Expenses that are directly assigned pursuant to Section 36.221(b).

4062 All Other Operating Income and Expenses that are allocated pursuant to Section 36.221(b).

4063 Telecommunications Plant in Service that is used to allocate All Other Operating Income Expenses pursuant to Section 36.221(b).

4064 Total Other Operating Income and Expenses that are allocated pursuant to Section 69.411(a).

4065 Combined investment used to allocate Other Operating Income and Expenses pursuant to Section 69.411(a).

4066 Total Other Operating Income and Expenses, total of Rows 4060, 4061, 4062, and 4064. Exception: for Column d, include in total only Rows 4060, 4061, and 4062.

2. Non-Operating Income and Expenses

4070 Allowance for funds used during construction that is allocated pursuant to Sections 36.222(c) and 69.411.

4071 Telecommunication Plant Under Construction (long term) that is used to allocate allowance for funds used during construction pursuant to Section 36.222(c).

4072 Social and community welfare contributions and fees that are allocated pursuant to Sections 36.222(c) and 69.411.

4073 Corporate Operations Expenses used to allocate social and community contributions and fees pursuant to Section 36.222(c).

4074 Reserved.

4075 Combined investment used to allocate total Non-Operating Income and Expenses pursuant to Section 69.411(a).

4076 Total Non-Operating Income and Expenses total of Rows 4070 and 4072.

3. Interest and Related Items

4080 Interest paid relating to capital leases that is allocated pursuant to Section 36.223(a).

4081 Capital leases used to allocate interest paid relating to capital leases pursuant to Section 36.223(a).
4082 Reserved.

4. Extraordinary Items

4090 Extraordinary items that are apportioned pursuant to Section 36.224(a).

5. Income Effect of Jurisdictional Ratemaking Differences

4100 Income effect of jurisdictional ratemaking differences that is directly assigned pursuant to Section 36.225(a).

4110 Total Certain Income Accounts, total of Rows 4066, 4076, 4080, 4090, and 4100.

4120 Total Operating Revenues (Row 4050) plus Income Effects of Jurisdictional Ratemaking Differences (Row 4100).

VI. Operating Expenses and Taxes

A. Plant Specific Operating Expenses

1. Network Support and General Support Expenses

5000 Network Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.309, and 69.401(a)(1).

5001 General Support Facilities used to allocate Network Support Expenses pursuant to Sections 36.112 and 36.311(b).

5002 Combined investment used to allocate Network Support Expenses pursuant to Sections 69.309 and 69.401(a)(1).

5010 General Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.307, and 69.401(a)(2).

5011 General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 36.112 and 36.311(b).

5012 General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 69.307 and 69.401(a)(2).

5013 Total Network Support Expenses and General Support Expenses, total of Rows 5000 and 5010.
2. **Central Office Expenses**

5020 Central Office Expenses that are associated with private lines and are directly assigned pursuant to Section 36.2(a).

5021 Central Office Expenses that are associated with message use and are directly assigned pursuant to Section 36.2(a).

5022 Central Office Expenses that are allocated pursuant to Sections 36.121 and 36.321(b).

5023 Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 36.121 and 36.321(b).

5024 Central Office Expenses that are allocated pursuant to Sections 69.306 and 69.401(b).

5025 Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 69.306 and 69.401(b).

5026 Total Central Office Expenses, total of Rows 5020, 5021, 5022, and 5024. **Exception:** for Column d, include in total only Rows 5020, 5021, and 5022.

3. **Information Origination/Termination Expenses**

   a) **Other Information Origination/Termination Expenses**

   NOTE: Rows 5030 through 5033 provide Part 36 detail and Rows 5040 through 5041 provide Part 69 detail.

   **Part 36 Detail**

5030 Other Information Origination/Termination Expenses that are allocated pursuant Sections 36.142(a) and 36.331(a) and (b).

5031 Loop allocation factor (in percent) used to allocate Other Information Origination/Termination Expense pursuant to Sections 36.142(a) and 36.331(b).

5032 Other Information Origination/Termination Expenses that are associated with coinless pay telephone equipment and are allocated pursuant to Sections 36.142(a) and 36.331(b).

5033 Exchange carrier minutes-of-use that are used to allocate Information Origination/Termination Expenses that are associated with coinless pay telephone equipment pursuant to Sections 36.142(a) and 36.331(b).
Part 69 Detail

5040 Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 69.303(a) and 69.401(c).

5041 Information Origination/Termination investment used to allocate Other Information Origination/Termination Expenses pursuant to Sections 69.303(a) and 69.401(c).

5042 Total Other Information Origination/Termination Expenses, total of Rows 5030, 5032, and 5040. **Exception:** for Column d, include in total only Rows 5030 and 5032.

b) Customer Premises Equipment Expenses

5050 Expenses associated with Customer Premises Equipment that are directly assigned pursuant to Section 36.331(c).

5060 Total Information Origination/Termination Expenses, total of Rows 5042 and 5050.

4. Cable and Wire Facilities Expenses

5070 Cable and Wire Facilities Expenses that are associated with private lines and are directly assigned pursuant to Sections 36.1(c) and 36.341(b).

5071 Cable and Wire Facilities Expenses that are associated with message use and are directly assigned pursuant to Sections 36.1(c) and 36.341(b).

5072 Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.154-.157 and 36.341(b).

5073 Cable and Wire Facilities investment used to allocate Cable and Wire Facilities expenses pursuant to Sections 36.154-.157 and 36.341(b).

5074 Cable and Wire Facilities expenses that are allocated pursuant to Sections 69.304, 69.305, and 69.401(c).

5075 Cable and Wire Facilities investment used to allocate Cable and Wire Facilities Expenses pursuant to Sections 69.304, 69.305, and 69.401(c).

5076 Total Cable and Wire Facilities Expenses, total of Rows 5070, 5071, 5072, and 5074. **Exception:** for Column d, include in total only Rows 5070, 5071, and 5072.

5080 Total Plant Specific Expenses, total of Rows 5000, 5010, 5026, 5060, and 5076.
B. Plant Non-Specific Operating Expenses

1. Other Property Plant and Equipment Expenses

6000 Other Property Plant and Equipment Expenses that are allocated pursuant to Sections 36.352(b) and 69.401(d).

6001 Telecommunications Plant in Service used to allocate Other Property Plant and Equipment Expenses pursuant to Section 36.352(b).

6002 Combined investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Other Property Plant and Equipment Expenses pursuant to Section 69.401(d).

2. Network Operations and Access Expenses

6010 Network Operations Expenses that are allocated pursuant to Sections 36.353(a) and (b) and 69.401(d).

6011 Investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Network Operations Expenses pursuant to Sections 36.353(b) and 69.401(d).

6012 Access Expenses that are directly assigned pursuant to Sections 36.354(a) and 69.401(e).

3. Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020 Depreciation expenses that are associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6021 General Support Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6030 Depreciation expenses that are associated with Switching equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

6031 Switching investment that is used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
6040  Depreciation expenses that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

6041  Operator Systems Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

6050  Depreciation expenses that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

6051  Transmission Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

6060  Depreciation expenses that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303(b), and 69.401(f).

6061  Information Origination/Termination Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

6070  Depreciation expenses that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6071  Cable and Wire Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6080  Depreciation expenses of Plant Held for Future Telecommunications Use and which expenses are allocated pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).

6081  Investment in Property Held for Future Telecommunications Use used to allocate associated depreciation expenses pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).

6090  Total depreciation of Telecommunications Plant in Service, total of Rows 6020, 6030, 6040, 6050, 6060, 6070, and 6080.

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

6100  Amortization expenses of capital leases associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
6101 General Support Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6110 Amortization expenses of capital leases that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

6111 Switching Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

6120 Amortization expenses of capital leases that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

6121 Operator Systems investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

6130 Amortization expenses of capital leases that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

6131 Transmission Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

6140 Amortization expenses of capital leases that are associated with Information Origination/Termination equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

6141 Information Origination/Termination equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.142, 36.361(b) 69.303, and 69.401(f).

6150 Amortization expenses of capital leases that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6151 Cable and Wire Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
Total amortization expenses of capital leases, total of Rows 6100, 6110, 6120, 6130, 6140, and 6150. If amortization expenses of capital leases are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of amortization expenses of capital leases, pursuant to Section 69.310, in this row.

(2) Amortization Expenses of Leasehold Improvements

Amortization expenses of leasehold improvements associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

General Support Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

Amortization expenses of leasehold improvements that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

Switching Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

Amortization expenses of leasehold improvements associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

Operator Systems Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

Amortization expenses of leasehold improvements that are associated with Transmission Equipment and are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

Transmission Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

Amortization expenses of leasehold improvements that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

Information Origination/Termination Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
6220 Amortization expenses of leasehold improvements that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6221 Cable and Wire Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6230 Total amortization expenses of leasehold improvements, total of rows 6170, 6180, 6190, 6200, 6210, and 6220. If amortization expenses of leasehold improvements are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of leasehold improvements, pursuant to Section 69.301(a), on this row.

6240 Total amortization expenses of Tangible Assets, total of Rows 6160 and 6230.

(3) Other Depreciation and Amortization Expenses

6250 Amortization expenses of Intangible Assets that are allocated pursuant to Sections 36.361 and 69.401(f).

6251 Intangible Assets used to allocate amortization expenses of Intangible Assets pursuant to Sections 36.361 and 69.401(f).

6252 Other depreciation and amortization expenses that are allocated pursuant to Sections 36.361 and 69.401(f).

6253 Associated investment used to allocate other depreciation and amortization expenses pursuant to Sections 36.361 and 69.401(f).

6254 Total other depreciation and amortization expenses, total of Rows 6250 and 6252.

6260 Total depreciation and amortization expenses, total of Rows 6090, 6240, and 6254.

6270 Total Plant Non-Specific, total of Rows 6000, 6010, 6012, and 6260.

C. Customer Operations Expenses

1. Marketing Expenses

6998 Marketing Expenses that are directly associated with sales agency agreements and are directly assigned pursuant to the Commission's Memorandum Opinion and Order, FCC 85-582, released November 15, 1985.

6999 Marketing Expenses that are allocated pursuant to Section 36.372.
Total Marketing Expenses, total of Rows 6998 and 6999, including amounts that are allocated pursuant to Sections 69.309 and 69.403.

Current billings analysis used to allocate Marketing Expenses pursuant to Section 36.372.

Combined investment used to allocate Marketing Expenses pursuant to Sections 69.309 and 69.403.

2. **Services Expenses**

   a) **Telephone Operator Services Expenses**

   NOTE: Rows 7010 through 7041 provide Part 36 detail and Rows 7050 through 7052 provide Part 69 detail.

   **Part 36 Detail**

   - **7010** Call completion services expenses that are allocated pursuant to Section 36.374(b).
   - **7011** Weighted standard work seconds used to allocate call completion services pursuant to Section 36.374(b).
   - **7020** Intercept services expenses that are allocated pursuant to Section 36.374(b).
   - **7021** Weighted standard work seconds used to allocate intercept services expenses pursuant to Section 36.374(b).
   - **7030** Directory assistance expenses that are allocated pursuant to Section 36.374(b).
   - **7031** Weighted standard work seconds used to allocate directory assistance expenses pursuant to Section 36.374(b).
   - **7040** Other Telephone Operator Expenses that are allocated pursuant to Section 36.374(b).
   - **7041** Weighted standard work seconds used to allocate Other Telephone Operator Expenses pursuant to Section 36.374(b).

   **Part 69 Detail**

   - **7050** Telephone Operator Services Expenses that are directly assigned pursuant to Section 69.404.
   - **7051** Telephone Operator Services Expenses that are allocated pursuant to Section 69.404.
b) Published Directory Listing Expenses

7070 Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(1).

7071 TWX directory expenses that are allocated pursuant to Section 36.375(b)(2).

7072 TWX minutes-of-use used to allocate TWX directory expenses pursuant to Section 36.375(b)(2).

7073 Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Section 36.375(b)(3).

7074 Subscriber line minutes-of-use used to allocate the expenses of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(3).

7075 Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(4).

7076 Total Published Directory Listing Expenses, total of Rows 7070, 7071, 7073 and 7075 and assigned pursuant to Section 69.405.

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

NOTE: Rows 7080 through 7201 provide Part 36 detail and Rows 7202 through 7214 provide Part 69 detail.

Part 36 Detail

(a) End User Service Order Processing Expenses

7080 Total weighted actual contacts used to determine the amount of end user service order processing expenses pursuant to Section 36.377(a)(1).

7081 Weighted actual contacts used to determine the amount of local end user service order processing expenses pursuant to Section 36.377(a)(1).
Weighted actual contacts used to determine the amount of presubscription end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of directory advertising end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of state private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of interstate private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of state message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of interstate message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of TWX end user service order processing expenses pursuant to Section 36.377(a)(1).

Local end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(i).

Presubscription end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(ii).

Directory advertising end user service order expenses that are directly assigned pursuant to Section 36.377(a)(1)(iii).

Private line and special access end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(iv) and (v).

Other message toll, including WATS, end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(vi) and (vii).

TWX end user service order processing expenses that are allocated pursuant to Section 36.377(a)(1)(viii).

Billed TWX revenues that are used to allocate TWX end user service order processing expenses pursuant to Section 36.377(a)(1)(viii).

Total end user service order processing expenses, total of Rows 7089, 7090, 7091, 7092, 7093, and 7094.
(b) **End User Payment and Collection Expenses**

7100 Total billed revenues used to determine the amount of end user payment and collection expenses pursuant to Section 36.377(a)(2).

7101 Billed revenues used to determine the amount of state private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).

7102 Billed revenues used to determine the amount of interstate private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).

7103 Billed revenues used to determine the amount of state message toll, including WATS, end user payment and collection expenses pursuant to Section 36.377(a)(2).

7104 Billed revenues used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses pursuant to Section 36.377(a)(2).

7105 Billed revenues used to determine the amount of local, including directory advertising, end user payment and collection expenses pursuant to Section 36.377(a)(2).

7106 Billed revenues used to determine the amount of TWX end user payment and collection expenses pursuant to Section 36.377(a)(2).

7107 Private line and special access end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(i) and (ii).

7108 Message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(iii) and (iv).

7109 Local, including directory advertising, end user payment and collection expenses that are directly assigned pursuant to Section 36.377(a)(2)(v).

7110 TWX end user payment and collection expenses that are allocated pursuant to Section 36.377(a)(2)(vi).

7111 Billed TWX revenues used to allocate TWX end user payment and collection expenses pursuant to Section 36.377(a)(2)(vi).

7112 Total end user payment and collection expenses, total of Rows 7107, 7108, 7109, and 7110.
(c) End User Billing Inquiry Expenses

7120 Total weighted actual contacts used to determine the amount of end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7121 Weighted actual contacts used to determine the amount of state private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7122 Weighted actual contacts used to determine the amount of interstate private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7123 Weighted actual contacts used to determine the amount of state message toll, including WATS, end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7124 Weighted actual contacts used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7125 Weighted actual contacts used to determine the amount of TWX end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7126 Weighted actual contacts used to determine the amount of other end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7127 Private line and special access end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(i) and (ii).

7128 Message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(iii) and (iv).

7129 TWX billing inquiry expenses that are allocated pursuant to Section 36.377(a)(3)(v).

7130 TWX billed revenues used to allocate TWX billing inquiry expenses pursuant to Section 36.377(a)(3)(v).

7131 Other billing inquiry expenses that are directly assigned pursuant to Section 36.377(a)(3)(vi).

7132 Total end user billing inquiry expenses, total of Rows 7127, 7128, 7129, and 7131.
(d) Interexchange Carrier Service Order Processing Expenses

7140 Total weighted actual contacts used to determine the amount of interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7141 Weighted actual contacts used to determine the amount of state private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7142 Weighted actual contacts used to determine the amount of interstate private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7143 Weighted actual contacts used to determine the amount of state switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7144 Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7145 Weighted actual contacts used to determine the amount of state billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7146 Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7147 Private line and special access interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(i) and (ii).

7148 Switched access and message toll, including WATS, interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(iii) and (iv).

7149 Billing and collection interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(v) and (vi).

7150 Total interexchange carrier service order processing expenses, total of Rows 7147, 7148, and 7149.
(e) Interexchange Carrier Payment and Collection Expenses

7160 Total billed revenues used to determine the amount of interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7161 Billed revenues used to determine the amount of state special access and private line interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7162 Billed revenues used to determine the amount of interstate special access and private line interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7163 Billed revenues used to determine the amount of state switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7164 Billed revenues used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7165 Billed revenues used to determine the amount of state billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7166 Billed revenues used to determine the amount of interstate billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7167 Private line and special access interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(i) and (ii).

7168 Switched access and message toll, including WATS, interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(iii) and (iv).

7169 Billing and collection interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(v) and (vi).

7170 Total interexchange carrier payment and collection expenses, total of rows 7167, 7168, and 7169.
(f) Interexchange Carrier Billing Inquiry Expenses

7180 Total weighted actual contacts used to determine the amount of interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7181 Weighted actual contacts used to determine the amount of state special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7182 Weighted actual contacts used to determine the amount of interstate special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7183 Weighted actual contacts used to determine the amount of state switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7184 Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7185 Weighted actual contacts used to determine the amount of state billing and collection interstate carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7186 Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

7187 Private line and special access interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(i) and (ii).

7188 Switched access and message toll, including WATS, interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(iii) and (iv).

7189 Billing and collection interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(v) and (vi).

7190 Total interexchange carrier billing inquiry expenses, total of Rows 7187, 7188, and 7189.

(g) Coin Collection and Administration Expenses

7200 Coin collection and administration expenses that are allocated pursuant to Section 36.377(a)(7).
7201 Revenues deposited that are used to allocate coin collection and administration expenses pursuant to Section 36.377(a)(7).

7202 End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own private line services that are directly assigned pursuant to Section 69.406(a)(2).

7203 End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own message toll services that are directly assigned pursuant to Section 69.406(a)(4).

7204 End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' private line services that are directly assigned pursuant to Section 69.406(a)(3).

7205 End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' message toll services that are directly assigned pursuant to Section 69.406(a)(4).

7206 End user payment and collection and billing inquiry expenses attributable to end user common line access (Subscriber Line Charge) billing that is directly assigned pursuant to Section 69.406(a)(4).

7207 End user service order processing expenses attributable to presubscription that are allocated pursuant to Section 69.406(a)(1).

7208 Combined investment used to allocate end user service order processing expenses attributable to presubscription pursuant to Sections 69.309 and 69.406(a)(1).

7209 End user service order processing, payment and collection, and billing inquiry expenses attributable to TWX that are directly assigned pursuant to Section 69.406(a)(5).

7210 Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to private line services that are directly assigned pursuant to Section 69.406(a)(6).

7211 Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services that are allocated pursuant to Section 69.406(a)(7).

7212 Combined investment used to allocate interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services pursuant to Sections 69.309 and 69.406(a)(7).
7213 Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to billing and collection services that are directly assigned pursuant to Section 69.406(a)(8).

7214 Coin collection and administration expenses that are directly assigned pursuant to Section 69.406(a)(9).

7220 Total Category 1, Local Business Office Expenses, total of Rows 7096, 7112, 7132, 7150, 7170, 7190, 7200, 7202, 7203, 7204, 7205, 7206, 7207, 7209, 7210, 7211, 7213, and 7214. Exception: for Column d, include in total only Rows 7096, 7112, 7132, 7150, 7170, 7190, and 7200.

(2) Category 2 - Customer Services Expenses (Revenue Accounting)

NOTE: Rows 7230 through 7270 provide Part 36 detail and Rows 7280 through 7283 provide Part 69 detail.

Part 36 Detail

(a) Message Processing Expenses

7230 Total messages that are used to determine the amount of message processing expenses pursuant to Section 36.379(a).

7231 Toll messages that are used to determine the amount of toll ticket processing expenses pursuant to Section 36.379(a).

7232 Local messages that are used to determine the amount of local message processing expenses pursuant to Section 36.379(a).

7233 Toll ticket processing expenses that are allocated pursuant to Section 36.379(b).

7234 Toll messages used to allocate toll ticket processing expenses pursuant to Section 36.379(b).

7235 Local message processing expenses that are directly assigned pursuant to Section 36.379(b).

7236 Total message processing expenses, total of Rows 7233 and 7235.
(b) Other Billing and Collecting Expenses

7240 Total current users used to determine the allocation of Other Billing and Collecting Expenses data not required. Enter “N/A.”

7241 Message toll users equal the number of current message toll telephone and telegram users data not required. Enter “N/A.”

7242 Number of current private line service users to determine the allocation of Other Billing and Collecting Expenses data not required. Enter “N/A.”

7243 Number of current TWX users used to determine the allocation of Other Billing and Collecting Expenses data not required. Enter “N/A.”

7244 Number of current exchange and semi-public telephone users used to determine the allocation of Other Billing and Collecting Expenses data not required. Enter “N/A.”

7245 Reserved.

7246 Other Billing and Collecting Expenses that are directly assigned pursuant to Section 36.2(e).

7247 Number of current directory advertising users used to determine the allocation of Other Billing and Collecting Expenses to determine the allocation of Other Billing and Collecting Expenses data not required. Enter “N/A.”

7248 Fixed allocator used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380: ILECs that bill or collect on behalf of IXCs will allocate 66.6667 to the state jurisdiction and 33.3333 to the interstate jurisdiction (36.380(b)), ILECs that do not bill or collect on behalf of IXCs will allocate 95.0000 to the state jurisdiction and 5.0000 to the interstate jurisdiction (36.380(c)).

7250 Other Billing and Collecting Expenses to be allocated.

7251 MTS expenses are Other Billing and Collecting Expenses allocated to message toll telephone and telegram data not required. Enter “N/A.”

7252 MTS messages equal the number of non-affiliated company telegram messages data not required. Enter “N/A.”

7253 TWX expenses are Other Billing and Collecting Expenses data not required. Enter “N/A.”

7254 Number of TWX connections used to apportion TWX expenses between the operations data not required. Enter “N/A.”
7255 Exchange, semi-public telephone and directory advertising expenses are Other Billing and Collecting Expenses allocated to exchange data not required. Enter “N/A.”

7256 Private line expenses are Other Billing and Collecting Expenses allocated to private line services data not required. Enter “N/A.”

7257 Private line accounts equal the number of intrastate and interstate private line service accounts data not required. Enter “N/A.”

7258 End user common line access billing expenses are Other Billing and Collecting Expenses assigned or apportioned to end user activity data not required. Enter “N/A.”

7259 Total Other Billing and Collecting Expenses, the total of Rows 7246 and 7250.

7260 Reserved.

(c) Carrier Access Charge Billing and Collecting Expenses

7270 Carrier access charge billing and collecting expenses that are allocated pursuant to Section 36.381(b).

Part 69 Detail

7280 Revenue Accounting Expenses that are attributable to End User Common Line access (Subscriber Line Charge) billings that are directly assigned pursuant to Section 69.407(a).

7281 Revenue Accounting Expenses that are attributable to a carrier’s carrier access billing and collecting expenses and are allocated pursuant to Section 69.407(b).

7282 Investment in COE, IOT, and C&WF used to allocate Revenue Accounting Expenses that are attributed to the carrier’s carrier access billing and collecting expenses (except that no such Revenue Accounting Expense are allocated to the Common Line element) pursuant to Section 69.407(b).

7283 All Other Revenue Accounting Expenses that are directly assigned pursuant to Section 69.407(d).

7290 Total Category 2, Customer Services (Revenue Accounting), total of Rows 7236, 7259, 7270, 7280, 7281, and 7283. **Exception:** for Column d, include in the total only Rows 7236, 7259, and 7270.

(3) Category 3 - All Other Customer Services Expenses

7300 All Other Customer Services expenses that are allocated pursuant to Sections 36.382(a) and 69.408.
Total Categories 1 and 2 Customer Services Expenses that are used to allocate Category 3 pursuant to Section 36.381(a), (total of Rows 7220 and 7290).

Combined expenses that are used to allocate All Other Customer Services Expenses pursuant to Section 69.408(a).

Total Other Customer Services Expenses, total of Rows 7220, 7290, and 7300.

Total Customer Operations Expenses, total of Rows 7000, 7060, 7076 and 7310.

D. Corporate Operations Expenses

Extended Area Services settlements that are directly assigned pursuant to Section 36.392(b).

All other Corporate Operation Expenses that are allocated pursuant to Section 36.392(c).

Part 36 Big Three Expenses that are used to allocate All Other Corporate Operations Expenses pursuant to Section 36.392(c).

Part 69 Big Three Expenses used to allocate All Other Corporate Operations Expenses pursuant to Section 69.409(a).

Total Corporate Operations Expenses, total of Rows 7330 and 7331.

E. FCC Expenses Adjustment

FCC expense adjustment is the net of the following: (1) expenses not included above that the FCC has expressly allowed for ratemaking purposes; and (2) expenses included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.450, 65.820, and 65.830. This row will NOT include any AFUDC, Account 7340, as a Part 65 Adjustment.

Total Operating Expenses, the total of Rows 84, 92, 5080, 6270, 7320, 7334, and 7350. NOTE: Carriers must include amounts on rows 84 and 92.

F. Operating Taxes

1. State and Local Taxes

State and local taxes that are allocated pursuant to Sections 36.412(b) and 69.402(a).

Approximate net taxable income used to allocate state and local income taxes pursuant to Sections 36.412(b) and 69.402(a).

Other state and local taxes that are directly assigned pursuant to Section 36.412(c).
8003 All other state and local taxes that are allocated pursuant to Section 36.412(c).

8004 Telecommunications Plant in Service used to allocate all other state and local taxes pursuant to Section 36.412(c).

8005 Total other state and local taxes that are allocated pursuant to Section 69.402(b). NOTE: Column (d) is the total of rows 8002 and 8003.

8006 Combined investment used to allocate other state and local taxes pursuant to Section 69.402(b).

8007 Total state and local taxes, total of rows 8000, 8002, 8003, and 8005. Exception: for Column d, include in total only rows 8000, 8002, and 8003.

2. Federal Income Tax
   
   a) Federal Income Tax Related Items

8010 Fixed charges that are subtracted in the calculation of approximate net taxable income pursuant to Sections 36.223(a), 36.412(b)(4), and 69.411 and which include amounts in row 4080.

8011 Net investment used to allocate fixed charges pursuant to Section 36.412(b)(4).

8012 Combined investment used to allocate fixed charges pursuant to Section 69.411.

8013 Internal Revenue Service Income adjustment that is the difference between taxable income reported for Internal Revenue Service purposes and taxable income reported in accordance with Part 32.

8014 FCC taxable income adjustment that is the net of the following: (1) taxable income not included above that the FCC has expressly allowed for ratemaking purpose; and (2) taxable income included above that the FCC has expressly disallowed for ratemaking purposes pursuant to Part 65.

8015 Investment Tax Credit amortization that is the net amortization associated with Account 7210, Operating Investment Tax Credits. See Section 32.7210.

8016 Telecommunication Plant in Service that is used to allocate Investment Tax Credit amortization pursuant to Section 36.412(c).

8017 Combined investment that is used to allocate Investment Tax Credit amortization pursuant to Section 69.411.
8018 FCC Investment Tax Credit which is the net of the following: (1) Investment Tax Credit not included above that the FCC has expressly allowed for ratemaking purposes; and (2) the Investment Tax Credit included above that the FCC has expressly disallowed for ratemaking purpose pursuant to Part 65.

b) Federal Income Tax

8020 Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals Row 8021 times the statutory federal Income tax rate less Rows 8015 and 8018.

8021 Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a). This amount equals the sum of Rows 4066, 4070, 4120, 8013, and 8014 less Rows 4072, 7351, 8007, and 8010.

8030 Total Operating Taxes, total of Rows 8007 and 8020.

VII. Return Data

8040 Total of Row 2260 less Row 3430.

8041 Net Return equals the sum of Rows 4066, 4070, 4090, and 4120 less Rows 4072, 7351, and 8030.

8042 Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (Row 8041 divided by Row 8040 times 100). Round to 2 decimal places. For Price Cap companies this row should be populated with zeros for columns (i), (j), (k), (l), (m), (n), (o) and (p), pursuant to CC Docket 87-313, released April 17, 1991.

8043 FCC Refund data not required. Enter “N/A.”

8044 Net Return including FCC Refund data not required. Enter “N/A.”

8045 Rate of Return including FCC Refund data not required. Enter “N/A.”

VIII. Other Data

9000 Carrier Common Line transitional support which is the amount received (positive amount) or disbursed (negative amount) pursuant to Section 69.612(b).

9001 Carrier Common Line long term support which is the amount of long term support submitted to NECA pursuant to Section 69.612(a). This item is a negative amount.
NOTE: Rows 9002 - 9005 are to reflect (1) the amount of universal service fund support received during the reporting period (Row 9002), and (2) the elements from the second annual period prior to the current reporting period used by the USF administrator to calculate the aforementioned amount of universal service support (Rows 9003 - 9005).

For example, if the reporting period is the year 1998, the following data shall be reported:

(reporting period - 1998)
Row 9002 (Univ. Serv. Fund Alloc.) = the total amount of universal service fund (USF) support received during 1998.

(second annual period prior to the reporting period - 1996)
Row 9003 (Unsep. USF Loop Cost) = the study area total unseparated USF loop cost as calculated for the year 1996 (per §36.621).
Row 9004 (No. of Working USF Loops) = the study area total working USF loops as of December 31, 1996 (per §36.611(h)).
Row 9005 (Unsep. USF Cost per Loop) = the study area total unseparated USF loop cost (row 9003) ÷ the study area total working USF loops (row 9004) (per §36.622(b)).

Additionally, for example, if the reporting carrier did not qualify for USF support during 1998, Row 9002 would be reported as zero. However, Rows 9003, 9004, and 9005 must still be completed with the appropriate data for the year 1996.

9002 Universal Service Fund (USF) support received for the reporting period as calculated by the Universal Service Fund administrator pursuant to Sections 36.601-641.

9003 Study area total unseparated loop cost, as calculated by the Universal Service Fund administrator pursuant to Sections 36.621, used to determine the Universal Service Fund support received during the reporting period as reported on Row 9002. Carriers not qualifying for USF support are still required to report the unseparated USF loop cost on this row.

9004 Study area universal service working loops used to calculate the Universal Service Fund support received during the reporting period as reported on Row 9002. Carriers not qualifying for USF support are still required to report the number of working USF loops in this row.

9005 Study area average unseparated loop cost per working loop, as calculated by the Universal Service Fund administrator pursuant to Section 36.622(b), used to determine
the Universal Service Fund support received during the reporting period as reported on Row 9002. Carriers not qualifying for USF expense allocation are still required to report the USF cost per loop on this row.

9006 Lifeline Connection Assistance expense allocation which is calculated pursuant to Section 36.701-.741

9007 Number of households in the study area receiving Lifeline Connection Assistance pursuant to Section 36.711(b).

9008 Average discount on commencement of service charges per household pursuant to Section 36.711(a)(1).

9009 Average deferred charges per household for the commencement of service for which the company charges no interest pursuant to Section 36.711(a)(2).

9010 Total billable access lines are lines billed the end user common line charge or the special access surcharge including the following. (Row 9010 should be the same as row 2150 on Report 43-01.) Enter in whole numbers, end-of-year, in-service amounts:

(1) the number of single line business access lines subject to the single line business interstate end user common line charge, pursuant to Section 69.104(h), excluding company official, mobile telephone/pagers, off-premises extensions, and special access; plus

(2) the number of residence lifeline access lines for which the interstate end user common line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission; plus

(3) the number of residence non-lifeline subject to the residence interstate end user common line charge. This count will include employee concession lines; plus

(4) the number of multiline business access lines subject to the multiline business interstate end user common line charge including payphone lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines; plus

(5) the number of access lines that are subject to the a special access surcharge, pursuant to Sections 69.5(c) and 69.115.
COLUMNS DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, as specified in the Commission's Rules.

<table>
<thead>
<tr>
<th>Column</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. Subject to Separations</td>
<td>This amount reflects that portion of each row that must be allocated between the state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules.</td>
</tr>
<tr>
<td>c. State</td>
<td>This amount reflects that portion of each row that is allocated to the state jurisdiction pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.</td>
</tr>
<tr>
<td>d. Interstate</td>
<td>This amount reflects that portion of each row that is allocated to the interstate jurisdiction pursuant to Part 36 of the Commission's Rules.</td>
</tr>
<tr>
<td></td>
<td><strong>Common Line</strong> - These columns reflect those amounts that are assigned to the Common Line Access element pursuant to Part 69 of the Commission's Rules.</td>
</tr>
<tr>
<td>e. Pay</td>
<td>This amount reflects that portion of each row applicable to Pay Telephone Common Line Access charges pursuant to Part 69 of the Commission's Rules.</td>
</tr>
<tr>
<td>f. Inside Wire</td>
<td>This amount reflects that portion of each row applicable to Common Line Access charges associated with inside wire pursuant to Part 69 of the Commission's Rules.</td>
</tr>
<tr>
<td>g. Base Factor Portion (BFP)</td>
<td>This amount reflects that portion of Common Line Access charges not assigned to Pay, CPE or Inside Wire pursuant to Part 69 of the Commission's Rules.</td>
</tr>
<tr>
<td>i. Total Common Line</td>
<td>The total of columns (e) through (g), unless the row item is not apportioned among the common line subelements because of the aggregate carrier common line charge. In these instances, total common line will be the only field populated for common line and will not, therefore, equal the total of columns (e) through (g).</td>
</tr>
</tbody>
</table>
Traffic Sensitive - These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and subelements pursuant to Part 69 of the Commission's Rules.

j.  **Switching** - This amount reflects that portion of each row applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.

k.  **Equal Access** - This amount includes only that portion of each row assigned to equal access pursuant to Part 36 of the Commission's Rules. This amount is directly assigned to Equal Access or is apportioned among the access elements pursuant to Part 69 of the Commission's Rules.

l.  **Transport** - This amount reflects that portion of each row applicable to the Transport Access element pursuant to Part 69 of the Commission's Rules.

m.  **Information** - This amount reflects that portion of each row applicable to the Information Access element pursuant to Part 69 of the Commission's Rules.

n.  **Total Traffic Sensitive** - The total of columns (j) through (m).

o.  **Special Access** - This amount reflects that portion of each row applicable to the Special Access element pursuant to Part 69 of the Commission's Rules.

p.  **Total Access** - The total of columns (i), (n) and (o).

q.  **Billing and Collection** - This amount reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.

r.  **Interexchange (IX)** - This amount reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.
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