SUMMARY

Estimated Average Burden Hours Per Response 244

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report and lists the company level USOA data which must be provided annually. Mid-sized ILECs as defined by Section 32.9000, are relieved from filing this report.

The ARMIS USOA Report contains the following tables:

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All monetary figures must be rounded to the nearest thousand dollars. All percentage amounts and ratios must be rounded to 2 decimal places. Service life must be rounded to 1 decimal place. Unless otherwise indicated, account balances must reflect the operations as of the end of the reporting period (December 31, 20XX).

Items which 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 should enter the data and an explanation as a footnote to the field. The data must not be entered in an N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

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

The public reporting for this collection of information is estimated to average 244 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection and reduce the burden it causes you, please write to the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0395), Washington, DC 20554. We will also accept your comments regarding the Paperwork Reduction Act aspects of this collection via the Internet if you send them to jboley@fcc.gov. PLEASE DO NOT SEND YOUR RESPONSE TO THIS ADDRESS.

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0395.
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Use State Names and Codes where applicable throughout the 43-02 Report. Note that the rows with the state totals and row numbers and no codes on them apply only to Table B-7.
Table C-3 – RESPONDENT CORPORATE INFORMATION

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<th>Name/State (b)</th>
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### TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

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<th>Retirements (ad)</th>
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## Table B-1 - Balance Sheet Accounts

(Dollars in thousands)

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(Dollars in thousands)

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(Dollars in thousands)

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TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

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### TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

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(Dollars in thousands)

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(Dollars in thousands)

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<th>Classification</th>
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<th>Tariff (e)</th>
<th>Publicly Filed Agreements (ee)</th>
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<th>Total Purchase/Sales (g)</th>
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TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION  
(Dollars in thousands)

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<th>Other Credits (e)</th>
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<td>Furniture</td>
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### TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION

**Telephone Plant Before Amortizable Assets (Accounts 2110 through 2441)**

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<th>Row No.</th>
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<th>Telephone Plant Additions w/Traffic (c)</th>
<th>Telephone Plant Retirements w/Traffic (d)</th>
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<th>Other Charges and Credits (f)</th>
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(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

**Accumulated Depreciation (Account 3100)**

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<th>Depreciation Accruals (i)</th>
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<th>Cost of Removal (k)</th>
<th>Other Charges and Credits (l)</th>
<th>Ending Balance (m)</th>
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### TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION

(Dollars in thousands)

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Classification (a)</th>
<th>Plant Account (b)</th>
<th>Name of Class or Subclass of Plant (c)</th>
<th>(Method) Whole or Remaining Life (d)</th>
<th>Life Years (e)</th>
<th>Net Salvage (%) (f)</th>
<th>Accumulated Rate (%) (g)</th>
<th>Depreciation Rate (%) (h)</th>
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(Use a separate page for reporting each jurisdiction.)
(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

### TABLE B-7 (continued)

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<tr>
<th>Row No.</th>
<th>Classification (a)</th>
<th>Plant Account (b)</th>
<th>Name of Class or Subclass of Plant (c)</th>
<th>Account 6561</th>
<th>Expensed Amount (i)</th>
<th>Amortized Amount (j)</th>
<th>Average Plant Balance (k)</th>
<th>Composite Rate (%) (l)</th>
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(Use a separate page for reporting each jurisdiction.)
(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)
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<tr>
<th>Row No.</th>
<th>Classification</th>
<th>Name of Affiliate</th>
<th>Balance at Beginning of the Year (c)</th>
<th>Gross Debits (d)</th>
<th>Gross Credits (e)</th>
<th>Balance at End of the Year (f)</th>
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****Denotes missing rows.
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<tr>
<th>Row/Acct. No.</th>
<th>Account Title</th>
<th>Amount (a)</th>
<th>Amount (b)</th>
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<tbody>
<tr>
<td>5001</td>
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<td>5040</td>
<td>Private line revenue</td>
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<td>5060</td>
<td>Other basic area revenue</td>
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<td>520</td>
<td>Local Network Services Revenues</td>
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<td>5081</td>
<td>End user revenue</td>
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<td>Switched access revenue</td>
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<td>Special access revenue</td>
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<td>5100</td>
<td>Long distance message revenue</td>
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<tr>
<td>5230</td>
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<td>526</td>
<td>Miscellaneous revenue</td>
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<td>Uncollectible revenue</td>
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<td>Total Operating Revenues</td>
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**EXPENSE ACCOUNTS**

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<th>Account Title</th>
<th>Amount (a)</th>
<th>Amount (b)</th>
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<tbody>
<tr>
<td>Plant Specific Operations</td>
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<tr>
<td>615</td>
<td>Account 6112 – Motor vehicles expense</td>
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<tr>
<td>625</td>
<td>Account 6113 – Aircraft expense</td>
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<tr>
<td>635</td>
<td>Account 6114 – Tools and other work equipment expense</td>
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<tr>
<td>6110</td>
<td>Network Support Expenses</td>
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<tr>
<td>6121</td>
<td>Land &amp; building expense</td>
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<td>6122</td>
<td>Furniture and artworks expense</td>
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<td>Office equipment expense</td>
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<td>6124</td>
<td>General purpose computers expense</td>
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<td>6120</td>
<td>General Support Expenses</td>
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<td>6211</td>
<td>Non-digital switching expense</td>
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<td>6212.2</td>
<td>Packet switching expense</td>
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<td>6212</td>
<td>Digital electronic switching expense</td>
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<td>Central Office Switching Expenses</td>
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<td>Operator systems expense</td>
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<td>Radio systems expense</td>
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<td>Optical circuit expense</td>
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<td>Circuit equipment expense</td>
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<td>Station apparatus expense</td>
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<td>Other terminal equipment expense</td>
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<td>Information Origination/Termination Expenses</td>
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### TABLE I-1 - INCOME STATEMENT ACCOUNTS

(Dollars in thousands)

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<td>Aerial cable expense</td>
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<td>Underground cable expense</td>
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<td>Buried cable expense</td>
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<td>6424</td>
<td>Submarine and deep sea cable expense</td>
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<td>Infrabuilding network cable expense</td>
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<td>Aerial wire expense</td>
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<td>Conduit systems expense</td>
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<td>Cable and Wire Facilities Expenses</td>
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<td>6511</td>
<td>PHFTU expense</td>
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<td>665</td>
<td>Account 6512 - Provisioning expense</td>
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<td>Other Property, Plant and Equipment Expenses</td>
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<td>6531</td>
<td>Power expense</td>
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<td>Income Before Other Operating Items and Taxes</td>
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ARMIS USOA Report

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<td>Number of part-time employees</td>
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<td>Total Compensation for the year</td>
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### TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

**(Dollars in thousands)**

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<th>Row No.</th>
<th>Classification (a)</th>
<th>Name of Affiliate (b)</th>
<th>Fully Distributed Cost (c)</th>
<th>Fair Market Value (cc)</th>
<th>Tariff Rate (d)</th>
<th>Publicly Filed Agreements (dd)</th>
<th>Prevailing Market Price (e)</th>
<th>Total Purchase/Sales (f)</th>
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<td>Total Purchases</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0201</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0202</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0203</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0204</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0205</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0238</td>
<td>Service Sold</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0239</td>
<td>From All Others</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0240</td>
<td>Total Sales</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES**

**B. ANALYSIS OF SERVICES SOLD TO AFFILIATES**

****Denotes missing rows.
### TABLE I-6 - SPECIAL CHARGES
(Dollars in thousands)

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Classification (a)</th>
<th>Particulars (b)</th>
<th>Amount (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>Lobbying Expenses</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

**OTHER SPECIAL CHARGES**

<table>
<thead>
<tr>
<th>0200</th>
<th>Membership Fees and Dues</th>
<th>N/A</th>
</tr>
</thead>
</table>

**ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO $500,000 OR MORE**

<table>
<thead>
<tr>
<th>0210</th>
<th>Name of Project</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0211</td>
<td>Name of Project</td>
<td></td>
</tr>
<tr>
<td>0219</td>
<td>Total Abandoned Construction Projects Amounting to $500,000 or more</td>
<td>N/A</td>
</tr>
</tbody>
</table>

| 0220    | Telecommunications Plant Acquisition Adjustments | N/A |

**PENALTIES AND FINES AMOUNTING TO $500,000 OR MORE**

<table>
<thead>
<tr>
<th>0230</th>
<th>Name of Penalty and/or Fine</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0231</td>
<td>Name of Penalty and/or Fine</td>
<td></td>
</tr>
<tr>
<td>0239</td>
<td>Total Penalties and Fines Amounting to $500,000 or more</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>0240</th>
<th>Charitable, Social or Other Community Welfare</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>0250</td>
<td>All Other Special Charges</td>
<td>N/A</td>
</tr>
<tr>
<td>0260</td>
<td>Total of Other Special Charges</td>
<td>N/A</td>
</tr>
<tr>
<td>0270</td>
<td>Total</td>
<td>N/A</td>
</tr>
</tbody>
</table>

***Denotes missing rows.
TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in thousands)

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Nature of Service</th>
<th>Name of Recipient</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
</tr>
</tbody>
</table>

**ADVERTISING AND INFORMATION SERVICES - EXCEEDING $1,000,000**

| 0201 | Name of Advertising and Information Service |   |   |
| 0202 | Name of Advertising and Information Service |   |   |
| 0203 | Name of Advertising and Information Service |   |   |
| 0599 | Total Advertising and Information Services Exceeding $1,000,000 | N/A |

**AUDIT AND ACCOUNTING SERVICES - EXCEEDING $500,000**

| 0601 | Name of Audit and Accounting Service |   |   |
| 0602 | Name of Audit and Accounting Service |   |   |
| 0603 | Name of Audit and Accounting Service |   |   |
| 0699 | Total Audit and Accounting Services Exceeding $500,000 | N/A |

**CLERICAL AND OFFICE SERVICES - EXCEEDING $1,000,000**

| 0701 | Name of Clerical and Office Service |   |   |
| 0702 | Name of Clerical and Office Service |   |   |
| 0703 | Name of Clerical and Office Service |   |   |
| 0799 | Total Clerical and Office Services Exceeding $1,000,000 | N/A |

**COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING $1,000,000**

| 0801 | Name of Computer and Data Processing Service |   |   |
| 0802 | Name of Computer and Data Processing Service |   |   |
| 0899 | Total Computer and Data Processing Services Exceeding $1,000,000 | N/A |
# TABLE I-7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

(Dollars in thousands)

<table>
<thead>
<tr>
<th>No.</th>
<th>Nature of Service</th>
<th>Name of Recipient</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>CONSULTING AND RESEARCH SERVICES – EXCEEDING $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0901</td>
<td>Name of Consulting and Research Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0902</td>
<td>Name of Consulting and Research Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0903</td>
<td>Name of Consulting and Research Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>****</td>
<td></td>
<td></td>
<td>****</td>
</tr>
<tr>
<td>1299</td>
<td>Total Consulting and Research Services</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Exceeding $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>FINANCIAL SERVICES – EXCEEDING $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1301</td>
<td>Name of Financial Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1302</td>
<td>Name of Financial Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1303</td>
<td>Name of Financial Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>****</td>
<td></td>
<td></td>
<td>****</td>
</tr>
<tr>
<td>1399</td>
<td>Total Financial Services</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Exceeding $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>LEGAL – EXCEEDING $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1401</td>
<td>Name of Legal Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1402</td>
<td>Name of Legal Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1403</td>
<td>Name of Legal Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>****</td>
<td></td>
<td></td>
<td>****</td>
</tr>
<tr>
<td>1499</td>
<td>Total Legal Services Exceeding $500,000</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Exceeding $500,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MEMBERSHIP FEES AND DUES – EXCEEDING $50,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1501</td>
<td>Name of Association</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1502</td>
<td>Name of Association</td>
<td></td>
<td></td>
</tr>
<tr>
<td>****</td>
<td></td>
<td></td>
<td>****</td>
</tr>
<tr>
<td>1599</td>
<td>Total Membership Fees and Dues</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Exceeding $50,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>PERSONNEL SERVICES – EXCEEDING $1,000,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1601</td>
<td>Name of Personnel Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1602</td>
<td>Name of Personnel Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>****</td>
<td></td>
<td></td>
<td>****</td>
</tr>
<tr>
<td>1699</td>
<td>Total Personnel Services</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Exceeding $1,000,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES**

<table>
<thead>
<tr>
<th>Row No.</th>
<th>Nature of Service</th>
<th>Name of Recipient</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
</tr>
<tr>
<td>1700</td>
<td>PRINTING AND DESIGN SERVICES – EXCEEDING $1,000,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1701</td>
<td>Name of Printing and Design Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1702</td>
<td>Name of Printing and Design Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1703</td>
<td>Name of Printing and Design Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1799</td>
<td>Total Printing and Design Services Exceeding $1,000,000</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

|         | SECURITY SERVICES – EXCEEDING $1,000,000 |                   |        |
| 1801    | Name of Security Service |                   |        |
| 1802    | Name of Security Service |                   |        |
| 1803    | Name of Security Service |                   |        |
| 1899    | Total Security Services Exceeding $1,000,000 | N/A              |        |

| 1900    | Contributions | N/A |
| 2000    | Directory Services | N/A |

***Denotes missing rows.*
TABLE C-3 – RESPONDENT CORPORATE INFORMATION

GENERAL INSTRUCTIONS

This table displays information on the identity, state(s) of operation, the board of directors and general officers of the carrier.

ROW INSTRUCTIONS

ROW

0010  Exact Name of Respondent  – Enter the exact name of the carrier.

0020 through 0039  States of Operation  – Enter the state or states in which the operating company operates. Note: Include only those rows with data to be reported.

Director

0101 through 0199  Each of these rows is provided for entry of data associated with the board of directors. Use one row for each director.

Officer

0201 through 0299  Each of these rows is provided for entry of data associated with officers. Use one row for each officer.

COLUMN DESCRIPTIONS

COLUMN

(b)  Name/State  – The following information should be entered in each of the rows: Row 0010 – Name; Rows 0020 through 0039 – State; and Rows 0101 through 0299 – Name and address (City and State) of each person who was a director or a general officer during the reporting period.

Columns (c) through (e) apply only to Rows 0101 through 0299.

(c)  Title and Department Over Which Jurisdiction is Exercised  – Enter the title and the department over which each officer exercised jurisdiction.

(d)  Term Expired or Current Term Will Expire  – Enter the year, i.e., yyyy, the term expired or the year the current term will expire for each director reported in column (b). If a term has no expiration date, enter zeros, i.e., “0000”.

(e)  Served Continuously From  – Enter from the first year to the last year, i.e., mm/dd/yyyy to mm/dd/yyyy, the length each officer or director reported in column (b) has served continuously.
TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

GENERAL INSTRUCTIONS

The purpose of this table is to disclose important changes during the reporting period of the carrier. Give concise answers to each of the queries.

NOTICE: All carriers that file this table are required to electronically file a copy of the Annual SEC Form 10-K Report (at the holding company level) with the FCC (see FCC ARMIS Reports - Procedures, section G4). This requirement is in accordance with the Report and Order in Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase I, CC Docket No. 99-253, FCC 00-78 (adopted March 2, 2000).

ROW INSTRUCTIONS

ROW

<table>
<thead>
<tr>
<th>Substantial Portions or All Property Sold</th>
</tr>
</thead>
<tbody>
<tr>
<td>0210 through 0292 Each of these rows is provided for entry of data associated with substantial portions or all property sold during the reporting period exceeding $500,000. Use no more than three rows per item to give particulars if during the reporting period a substantial portion or all of the property of the carrier was sold, merged, or abandoned, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company, and the consideration received.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Important Contracts or Agreements</th>
</tr>
</thead>
<tbody>
<tr>
<td>1610.0 through 1793.1 Each of these rows is provided for entry of data associated with important contracts and agreements entered into during the reporting period with (a) common carriers (including carriers not subject to the Communications Act of 1934, as amended), (b) with affiliated companies engaged in manufacturing, research, or similar activities, and/or (c) with broadcasting companies. Examples of the type contract or agreement that should be included in this section are interconnection, unbundled network elements, total service resale, collocation, and facilities-based. In addition, this also includes renewals and modifications made to existing contracts and agreements. Exclude documents relating solely to services provided under effective FCC tariffs. Enter the required information in Columns (b) through (e) for each contract or agreement listed in this section.</td>
</tr>
</tbody>
</table>
Important Changes in Service and Rate Schedules

0401 through 0999  Each of these rows is provided for entry of data associated with important changes in service and rate schedules during the reporting period exceeding $500,000. Use one row per item.

COLUMN DESCRIPTIONS

(b) Description/Identification - Enter the data being reported on Rows 0210 through 0292. For Rows 1610.0 through 1793.1, enter the identification of the contract or agreement and name of the contracting party. Enter ‘Common Carrier’, ‘Affiliated Company’ or ‘Broadcasting Company’ as the identification of the type of the company with whom the respondent has entered into a contract and the name of the contracting party.

Columns (c) through (e) apply only to Rows 1610.0 through 1793.1.

(c) Date - Enter the date of the contract, i.e., mm/dd/yyyy.

(d) Description of the Contract - Enter a brief concise statement relative to the contract or agreement. The statement should identify the type of contract or agreement.

(e) State - Enter the two letter state code for the location of the contract or agreement.

Columns (f) through (i) apply only to Rows 0401 through 0999.

(f) Date of Change - Enter the effective date of the change, i.e., mm/dd/yyyy.

(g) Description of Change - Enter a description of the change indicating whether the change was an increase or decrease, the state in which the change occurred, and the basis used in arriving at the amounts given in columns (h) and (i).

(h) Estimated Increase or Decrease in Annual Revenues - Enter the estimated increase or decrease in annual revenues by reason of such change. A decrease should be reported as a negative number and an increase should be reported as a positive number.

(i) Estimated Savings or Additional Cost to the Public - Enter the estimated savings or additional cost to the public. The savings should be reported as a positive number and an additional cost should be reported as a negative number.
TABLE B - 1 - BALANCE SHEET ACCOUNTS

GENERAL INSTRUCTIONS

Every row item is not described below. Those rows omitted from the following instructions are Part 32 accounts and the amounts entered for these accounts should be reported pursuant to our Part 32 Rules. The following descriptions apply to those rows that are summarizations or need further clarification. Four digit row numbers indicate that there is a Part 32 account bearing the same number and title. Unless otherwise indicated, three digit row numbers indicate that there is no comparable Part 32 account.

ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>120</td>
<td>Total Noncash Current Assets</td>
<td>This amount equals the total of Rows/Accounts 1170 - 1171 + 1220.</td>
</tr>
<tr>
<td>130</td>
<td>Total Current Assets</td>
<td>This amount equals the total of Rows/Accounts 1120, 120, 1280 and 1350.</td>
</tr>
<tr>
<td>150</td>
<td>Total Noncurrent Assets</td>
<td>This amount equals the total of Rows/Accounts 1406 through 1500.</td>
</tr>
<tr>
<td>210</td>
<td>Total Plant</td>
<td>This amount equals the total of Rows/Accounts 2001 through 2007.</td>
</tr>
<tr>
<td>2110</td>
<td>Land and Support Assets</td>
<td>This amount equals the total of Rows/Accounts 2111 through 2124.</td>
</tr>
<tr>
<td>2212</td>
<td>Digital Electronic Switching</td>
<td>This amount equals the total of Rows/Accounts 2212.1 and 2212.2.</td>
</tr>
<tr>
<td>2210</td>
<td>Central Office Switching</td>
<td>This amount equals the total of Rows/Accounts 2211 and 2212.</td>
</tr>
<tr>
<td>2232</td>
<td>Circuit Equipment</td>
<td>This amount equals the total of Rows/Accounts 2232.1 and 2232.2.</td>
</tr>
<tr>
<td>2230</td>
<td>Central Office Transmission</td>
<td>This amount equals the total of Rows/Accounts 2231 and 2232.</td>
</tr>
<tr>
<td>2310</td>
<td>Information Origination/Termination</td>
<td>This amount equals the total of Rows/Accounts 2311 through 2362.</td>
</tr>
<tr>
<td>2410</td>
<td>Cable and Wire Facilities</td>
<td>This amount equals the total of Rows/Accounts 2411 through 2441.</td>
</tr>
</tbody>
</table>
240  **Total Telecommunications Plant-in-Service (Before Amortizable Assets)** - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310, and 2410.

2680  **Amortizable Tangible Assets** - This amount equals the total of Rows/Accounts 2681 and 2682.

2690  **Intangibles** - This amount equals the total of Rows/Accounts 2690.1 and 2690.2.

260  **Total Telecommunications Plant-in-Service** - This amount equals the total of Rows/Accounts 240, 2680, and 2690. This amount must also equal Row/Account 2001.

340  **Total Depreciation and Amortization** - This amount equals the total of Rows/Accounts 3100, 3200, 3300, and 3410.

350  **Net Plant** - This amount equals Row 210, Column (af) less Row 340 Column (b).

360  **Total Assets** - This amount equals the total of Rows/Accounts 130, 150, and 350.

410  **Total Current Liabilities** - This amount equals the total of Rows/Accounts 4000 through 4130.

430  **Total Other Liabilities and Deferred Credits** - This amount equals the total of Rows/Accounts 4300 through 4370.

440  **Total Stockholders' Equity** - This amount equals the total of Rows/Accounts 4510 through 4550.

450  **Total Liabilities and Stockholders' Equity** - This amount equals the total of Rows 410 + 4200 + 430 + 440. This amount must also equal Row 360.

490  **Retained Earnings (End of Year)** - This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550.
COLUMN DESCRIPTIONS

Column

(b) Amount - Enter the ending balance for the reporting period for each account identified in Column (a).

(ab) Beginning Balance - Enter the balance at the beginning of the reporting period for each account identified in Column (aa). This amount should equal the ending balance reported for the previous period. Otherwise, provide a footnote to explain the discrepancy.

(ac) Additions - Enter the amount representing plant added to each account during the current reporting period. Transfers of and adjustments to plant made between accounts for additions that occurred during the current reporting period are included in this column. All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in Column (ae). All entries must be positive.

(ad) Retirements - Enter the amount representing plant retired from each account during the current reporting period. Transfers of and adjustments to plant made between accounts for retirements that occurred during the current reporting period are included in this column. All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in Column (ae).

(ae) Transfers/Adjustments - Enter the amount representing transfers of or adjustments to plant that was placed in service or was retired in prior reporting periods.

#af) Ending Balance - Enter each account balance at the close of the reporting period. This amount equals Column (ab) plus Column (ac) plus Column (ae) less Column (ad). This formula assumes that retirements and transfers to accounts are reported as positive amounts. Any inverse amounts, e.g., "negative retirements" or transfers from accounts, are reported as negative amounts.
# TABLE B-2 - STATEMENT OF CASH FLOWS

## GENERAL INSTRUCTIONS

This table displays cash flows from the operating activities of the reporting carrier. All negative numbers should be immediately preceded by a minus (-) sign. All amounts must be rounded to the nearest thousand.

## ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td><strong>Net Income/Loss</strong> - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal Row 790, Column (b), Table I-1.</td>
</tr>
<tr>
<td>0110</td>
<td><strong>Depreciation and Amortization</strong> - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal Row 6560, Column (b), Table I-1.</td>
</tr>
<tr>
<td>0120</td>
<td><strong>Provision for Losses for Accounts Receivable</strong> - Enter the amount for this account for the current reporting period as a positive number. This amount must equal Row 5300, Column (b), Table I-1.</td>
</tr>
<tr>
<td>0130</td>
<td><strong>Deferred Income Taxes-Net</strong> - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number.</td>
</tr>
<tr>
<td>0140</td>
<td><strong>Unamortized Investment Tax Credit-Net</strong> - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number.</td>
</tr>
<tr>
<td>0150</td>
<td><strong>Allowance for Funds Used During Construction</strong> - Enter the amount for this account for the current reporting period as a negative number.</td>
</tr>
<tr>
<td>0160</td>
<td><strong>Net Change in Operating Receivables</strong> - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.</td>
</tr>
<tr>
<td>0170</td>
<td><strong>Net Change in Materials, Supplies and Inventories</strong> - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.</td>
</tr>
<tr>
<td>0180</td>
<td><strong>Net Change in Operating Payables and Accrued Liabilities</strong> - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreased, enter it as a negative number.</td>
</tr>
</tbody>
</table>
0190 Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a negative number. If that amount decreased, enter this change as a positive number.

0200 Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.

0210 Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.

0220 Total Adjustments - Enter the total of Rows 0110 through 0210.

0230 Net Cash Provided by/Used in Operating Activities - Enter the sum of Rows 0100 and 0220.

0240 Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.

0250 Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If this resulted in a net cash outflow, enter the amount as a negative number.

0260 Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.

0270 Proceeds from Repayment of Advances - Enter the proceeds received during the current reporting period as a positive number.

0280 Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.

0290 Net Cash Provided by/Used in Investing Activities - Enter the sum of Rows 0240 through 0280.

0300 Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.

0310 Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
0320 Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.

0330 Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.

0340 Repayment of Long-Term Debt - Enter repayment of long-term debt for the current reporting period as a negative number.

0350 Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.

0360 Proceeds from Issue of Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.

0370 Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.

0380 Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.

0390 Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.

0400 Net Cash Provided by Financing Activities - Enter the total of Rows 0300 through 0390.

0410 Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.

0420 Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of Rows 0230, 0290, 0400, and 0410.

0430 Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.

0440 Cash and Cash Equivalents at End of Period - Enter the sum of Rows 0420, and 0430 This amount equals Row 1120, Column (b), Table B-1.
COLUMN DESCRIPTIONS

COLUMN

(b) **Amount** - Enter the amounts for rows in this column.

(c) **Amount** - Enter the amounts for rows in this column.
### TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

**GENERAL INSTRUCTIONS**

This table displays the amount of carrier investment in affiliated companies accounted for under the "equity method", the amount of carrier investment in affiliated companies under the "cost method", and carrier investment in nonaffiliated companies. All amounts must be rounded to the nearest thousand dollars.

**ROW INSTRUCTIONS**

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0101</td>
<td>Each of these Rows is provided for the entry of data associated with carrier investment in affiliated companies under the &quot;equity method.&quot; Use one Row for each affiliate, in descending order by amount of investment. Enter data in only those Rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining Rows (including Row 0129) may be left blank.</td>
</tr>
<tr>
<td>0129</td>
<td>All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the &quot;equity method.&quot; This Row is to be used only if Rows 0101 through 0128 do not provide enough space for all of the reporting carrier's investments in affiliates under the &quot;equity method&quot;.</td>
</tr>
<tr>
<td>0130</td>
<td>Total-Equity Method - The total of Rows 0101 through 0129.</td>
</tr>
<tr>
<td>0201</td>
<td>Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the &quot;cost method.&quot; Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including Row 0229) may be left blank.</td>
</tr>
<tr>
<td>0229</td>
<td>All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the &quot;cost method.&quot; This row is to be used only if Rows 0201 through 0228 do not provide enough space for all of the reporting carrier's investments in affiliates under the &quot;cost method.&quot;</td>
</tr>
<tr>
<td>0230</td>
<td>Total-Cost Method - The total of Rows 0201 through 0229.</td>
</tr>
<tr>
<td>0240</td>
<td>Total Affiliates - The sum of Rows 0130 and 0230.</td>
</tr>
<tr>
<td>0250</td>
<td>Non-affiliates - Enter the aggregate amount of investment in non-affiliates.</td>
</tr>
<tr>
<td>0260</td>
<td>Total Investment - The sum of Rows 0240 and 0250.</td>
</tr>
</tbody>
</table>
COLUMN DESCRIPTIONS

COLUMN

Each of these columns is provided for entry of data on Rows 0101 through 0260.

Investment in Affiliated and Nonaffiliated Companies - Investments as defined in Section 32.1410 (a) through (e) of the Commission’s Rules.

(b) Company Name - The name of the company in which the reporting carrier has investments.

c) Common - This column reflects the end-of-year balance of investment in common stock.

d) Preferred - This column reflects the end-of-year balance of investment in preferred stock.

e) Advances - This column reflects the end-of-year balance of advances and special deposits of cash for more than one year from the date of deposit.

(f) Long-term Debt - This column reflects the end-of-year balance of long-term debt issued to other companies.

(g) Adjustments - This column reflects adjustments made for undistributed earnings or losses during the reporting period.

(h) Net - The net amount of Columns (c) through (g).

Temporary Investments - Investments as defined in Section 32.1120 (e) of the Commission’s Rules.

(i) Beginning Balance - The appropriate portion of the balance of temporary investments (Part 32.1120 (e)) at the beginning of the reporting period for each row item.

(j) Gross Debits - The gross amount of debits to temporary investments (Part 32.1120 (e)) during the reporting period for each row item.

(k) Gross Credits - The gross amount of credits to temporary investments (Part 32.1120 (e)) during the reporting period for each row item.

(l) Net - Column (i) plus Column (j) less Column (k).
**Account 1170** - Receivables as defined in Section 32.1170 of the Commission’s Rules.

(m) **Beginning Balance** - The appropriate portion of the balance of Account 1170 at the beginning of the reporting period for each row item.

(n) **Gross Debits** - The gross amount of debits to Account 1170 during the reporting period for each row item.

(o) **Gross Credits** - The gross amount of credits to Account 1170 during the reporting period for each row item.

(p) **Net** - Column (m) plus Column (n) less Column (o).

(q) **Total** - The sum of Columns (h), (l), and (p).
TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of assets from, and the sale of assets to, affiliates. All dollar amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>ROW</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0101 through 0138</td>
<td>Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from less than 38 affiliates, the remaining rows (including Row 0139) may be left blank.</td>
</tr>
<tr>
<td>0139</td>
<td>Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if Rows 0101 through 0138 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.</td>
</tr>
<tr>
<td>0140</td>
<td>Total Purchases - The total of Rows 0101 through 0139.</td>
</tr>
<tr>
<td>0201 through 0238</td>
<td>Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to less than 38 affiliates, the remaining rows (including Row 0239) may be left blank.</td>
</tr>
<tr>
<td>0239</td>
<td>Sales To All Other Affiliates - Enter the total amount of remaining sales, if any, from affiliates in this row. This row is to be used only if Rows 0201 through 0238 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.</td>
</tr>
<tr>
<td>0240</td>
<td>Total Sales - The total of Rows 0201 through 0239.</td>
</tr>
</tbody>
</table>
### COLUMN DESCRIPTIONS

<table>
<thead>
<tr>
<th>COLUMN</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b)</td>
<td>Name of Affiliate - Enter the names of the affiliates from whom assets were purchased totalling $100,000 or more in Rows 0101 through 0138 and to whom assets were sold totalling $100,000 or more in Rows 0201 through 0238.</td>
</tr>
<tr>
<td>(c)</td>
<td>Net Book Cost - Enter the amount of assets purchased from affiliates at net book cost in Rows 0101 through 0139 and assets sold to affiliates at net book cost in Rows 0201 through 0239, pursuant to Section 32.27(b).</td>
</tr>
<tr>
<td>(d)</td>
<td>Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value in Rows 0101 through 0139 and assets sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(b).</td>
</tr>
<tr>
<td>(e)</td>
<td>Tariff - Enter the amount of assets purchased from affiliates under tariffed rates in Rows 0101 through 0139 and assets sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(b).</td>
</tr>
<tr>
<td>(ee)</td>
<td>Publicly Filed Agreements - Enter the amount of assets purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).</td>
</tr>
<tr>
<td>(f)</td>
<td>Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price in Rows 0101 through 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).</td>
</tr>
<tr>
<td>(g)</td>
<td>Total Purchases/Sales - Enter the total of Columns (c), (d), (e), (ee), and (f).</td>
</tr>
</tbody>
</table>
### TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

#### GENERAL INSTRUCTIONS

This table displays the activities during the current reporting period in the accumulated depreciation account. The carrier will report the accumulated depreciation for each class of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100. (See Section 32.3000(a) of Part 32 of the Rules.) All amounts must be rounded to the nearest thousand dollars.

#### ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>ROW</th>
<th>Description</th>
<th>Instruction</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>Motor vehicles</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0110</td>
<td>Aircraft</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0120</td>
<td>Tools and other work equipment</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0150</td>
<td>Buildings</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0160</td>
<td>Furniture</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0180</td>
<td>Office equipment</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0200</td>
<td>General purpose computers</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0210</td>
<td>Total Support Assets</td>
<td>- Enter the total of Rows 0100 through 0200.</td>
</tr>
<tr>
<td>0220</td>
<td>Non-digital switching</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0235</td>
<td>Digital electronic switching - circuit</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0237</td>
<td>Digital electronic switching - packet</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0270</td>
<td>Total Central Office Switching</td>
<td>- Enter the total of Rows 0220 through 0237.</td>
</tr>
<tr>
<td>0280</td>
<td>Operator systems</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0290</td>
<td>Radio systems</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0305</td>
<td>Circuit equipment - electronic</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0307</td>
<td>Circuit equipment - optical</td>
<td>- Enter the amount for this category.</td>
</tr>
<tr>
<td>0320</td>
<td>Total Central Office-Transmission</td>
<td>- Enter the total of Rows 0290 through 0307.</td>
</tr>
</tbody>
</table>
0330  **Station apparatus** - Enter the amount for this category.

0340  **Customer premises wiring** - Enter the amount for this category.

0350  **Large private branch exchanges** - Enter the amount for this category.

0360  **Public telephone terminal equipment** - Enter the amount for this category.

0370  **Other terminal equipment** - Enter the amount for this category.

0380  **Total Information Origination/Termination** - Enter the total of Rows 0330 through 0370.

0390  **Poles** - Enter the amount for this category.

0400  **Aerial cable** - Enter the amount for this category.

0410  **Underground cable** - Enter the amount for this category.

0420  **Buried cable** - Enter the amount for this category.

0430  **Submarine & deep sea cable** - Enter the amount for this category.

0450  **Intrabuilding network cable** - Enter the amount for this category.

0460  **Aerial wire** - Enter the amount for this category.

0470  **Conduit Systems** - Enter the amount for this category.

0480  **Total Cable and Wire Facilities** - Enter the total of Rows 0390 through 0470.

0490  **Total Accumulated Depreciation** - Enter the total of Rows 0210, 0270, 0280, 0320, 0380, and 0480.
COLUMN DESCRIPTIONS

COLUMN

(b) **Beginning of the Year Balance** - Enter the balance at the beginning of the year for each row.

CREDITS DURING THE YEAR

(c) **Accruals** - Enter the amount of the accumulated depreciation charged to Account 6561.

(d) **Salvage** - Enter the amount of salvage and insurance associated with plant retired for each row.

(e) **Other Credits** - Enter the amount of total other credits to accumulated depreciation associated with any other items. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.

CHARGES DURING THE YEAR

(f) **Retirements With Traffic** - Enter the amount charged to accumulated depreciation associated with plant retired with traffic for each row. **Note:** This column is only used to reflect the sale of depreciable property with traffic. Enter only the estimated amount of accrued depreciation. The remaining undepreciated plant value is reported in Account 7300, Nonoperating income and expense.

(g) **Retirements Without Traffic** - Enter the amount charged to accumulated depreciation associated with plant retired without traffic for each row.

(h) **Cost of Removal** - Enter the amount of cost of removal of plant retired for each row.

(i) **Other Charges** - Enter the amount of total other charges to accumulated depreciation associated with any other item. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.

(j) **Ending Balance** - Enter the total of Columns (b)+(c)+(d)+(e) minus Columns (f)+(g)+(h)+(i) as the end of year balance for each row.
TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION
BY JURISDICTION

GENERAL INSTRUCTIONS

This table displays the plant investment for the current reporting period and its associated accumulated depreciation by jurisdiction. This does not include amortizable assets, amortized tangibles or intangibles. All amounts must be rounded to the nearest thousand, except ratios which are to be rounded to two decimal places.

ROW INSTRUCTIONS

Each row represents a state, district or territory in which the reporting company has plant facilities. Include only those rows with data to be reported, but complete every item in those rows. Include a row for total company data, even if there is only one state row. See the State Row Numbers and Codes Reference Table for assigned row numbers and codes.

COLUMN DESCRIPTIONS

COLUMN

(a) **Description** - Enter the name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.

TELEPHONE PLANT BEFORE AMORTIZABLE ASSETS (Accounts 2110 through 2441)

(b) **Beginning Balance** - Enter the balance at the beginning of the year for each row reported.

c) **Telephone Plant Additions** - Enter the amount of telecommunications plant additions for each row reported. **Note:** All entries must be positive, use Column (f) to report all transfers or adjustments that have been charged to the plant accounts.

d) **Telephone Plant Retirements With Traffic** - Enter the amount of telecommunications plant retired with traffic as appropriate for each row reported.

e) **Telephone Plant Retirements Without Traffic** - Enter the amount of telecommunications plant retired without traffic for each row reported.

(f) **Other Charges and Credits** - Enter the net amount of other charges and credits to the telecommunications plant for the year for each row reported. The net debit amount shall be reported as a positive amount and the net credit amount as a negative amount. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.
(g) Telephone Plant Ending Balance - Enter the total of (b) and (c) less (d) and (e) plus (f) as the end of year balance of telecommunications plant in service for each row reported.

Note: Columns (b) and (g) above must agree with Columns (ab) and (af) of Row 240, Table B-1.

ACCUMULATED DEPRECIATION (Account 3100)

(h) Beginning Balance - Enter the balance at the beginning of the year of accumulated depreciation for each row reported.

(i) Depreciation Accruals - Enter the amount of depreciation accruals for the year for each row reported. This column excludes amounts amortized for small value items now being expensed.

(j) Gross Salvage - Enter the amount of gross salvage for telecommunications plant-in-service at the end of the year for each row reported.

(k) Cost of Removal - Enter the amount of cost of removal for telecommunications plant-in-service at the end of the year for each row reported.

(l) Other Charges and Credits - Enter the net amount of other credits and debits, including retirements, to accumulated depreciation for each row reported. This column includes amounts amortized for small value items now being expensed. The net credit amount shall be reported as a positive amount and the net debit amount as a negative amount. Note: Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.

(m) Accumulated Depreciation Ending Balance - Enter the total of Columns (h) + (i) + (j) - (k) + (l) as the end of year balance for each row reported. Note: Column (m) must agree with Table B-1, Row 3100, Column (b); Table B-5, Row 0490, Column (j); and 43-03, Table I, Row 3100, Column (b).

(n) Beginning Accumulated Depreciation Ratio - Enter the ratio of Column (h) to Column (b) as the accumulated depreciation ratio at the beginning of the year. Calculate to the nearest thousand then multiply by 100 and round to two decimal places. e.g., .3716 would be reported as 37.16.

(o) Ending Accumulated Depreciation Ratio - Enter the ratio of Column (m) to Column (g) as the accumulated depreciation ratio at the end of the year. The ratio shall be multiplied by 100 and rounded to two decimal places. e.g., .3716 percent should be entered as 37.16.

Note: Columns (h) through (m) above must agree with Columns (b) through (j) of Row 490 of Table B-5.
TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION

GENERAL INSTRUCTIONS

This table displays the charges for depreciation for the current reporting period for each class or subclass of depreciable plant for which a depreciation rate is determined. A separate page will be filed for each jurisdiction. All dollar amounts must be rounded to the nearest thousand. Percentages must be rounded to two decimal places. Include only those rows with data to be reported.

ROW INSTRUCTIONS

ROW

Each of these rows is provided for entry of data associated with each class or subclass of depreciable plant for which a depreciation rate is determined. Use the state row numbers and codes as provided in the State Row Numbers and Codes Reference Table for each row reported under each jurisdiction. Include only those rows with data to be reported.

COLUMN DESCRIPTIONS

COLUMN

(b) Plant Account - Enter the appropriate plant account number.

c) Name of Class or Subclass of Plant - Enter the name of each class or the name and number of each subclass of depreciable plant.

d) (Method) Whole or Remaining Life - Enter the method of depreciation employed for each row. A "W" in this column indicates a whole life rate in Column (h), an average service life in Column (e), and an average net salvage in Column (f); and "R" indicates a remaining life rate in Column (h), an average remaining life in Column (e), and a future net salvage in Column (f).

e) Life Years - Enter the service life for each row. Round to one decimal place. Where the account is being amortized over a period of years, enter the stated period in years.

(f) Net Salvage - Enter the net salvage percentage for each row.

g) Accumulated - Enter the accumulated depreciation percentage for each row.

(h) Rate - Enter the prescribed depreciation rate used by the carrier in accordance with Part 32, Section 32.2000(g) of the Commission's Rules for each appropriate row.
Account 6561 - The amount of depreciation expense of capitalized costs in Accounts 2112 through 2441, inclusive.

(i) Expensed Amount - Enter the amount of depreciation charged to Account 6561 for each row.

(j) Amortized Amount - Enter the amount amortized to Account 6561 for each appropriate row.

(k) Average Plant Balance - Enter the sum of the monthly book costs to which the depreciation rates were applied, divided by 12 as the average plant balance for each row.

(l) Composite Rate - Enter the composite rate for each row. The depreciation rate in Column (h) for primary plant accounts for which subclasses or vintages are used, the life in Column (e), net salvage percentage in Column (f) and the accumulated depreciation percentage in Column (g) are to be composite so that the resulting calculated composite rate produces the same charge to operating expenses as the sum of the individual rates applied to the individual classes of plant.
TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays outstanding payables at the end of the year for each affiliate creditor. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

<table>
<thead>
<tr>
<th>Name of Affiliate</th>
</tr>
</thead>
<tbody>
<tr>
<td>0101 through 0150</td>
</tr>
<tr>
<td>0160 Total</td>
</tr>
</tbody>
</table>

COLUMN DESCRIPTIONS

COLUMN

(b) Name of Affiliate - Enter the name of the affiliate creditor for each row.

c) Balance at Beginning of the Year - Enter the balance at the beginning of the year for each row.

ACTIVITY DURING THE YEAR

(d) Gross Debits - Enter the gross debit amounts for each row.

(e) Gross Credits - Enter the gross credit amounts for each row.

(f) Balance at End of the Year - Enter the total of Columns (c) and (e) less Column (d) as the end of the year balance for each row.
### TABLE I-1 - INCOME STATEMENT ACCOUNTS

#### GENERAL INSTRUCTIONS

Every row item is not described below. Those rows omitted from the following instructions are Part 32 accounts and the amounts entered for these accounts should be reported pursuant to our Part 32 Rules. The following descriptions apply to those rows that are summarizations or need further clarification. Four digit row numbers indicate that there is a Part 32 account bearing the same number and title. Unless otherwise indicated, three digit row numbers indicate that there is no comparable Part 32 account.

#### ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>ROW</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>520</td>
<td>Local Network Services Revenues (Account 5000) - This amount equals the total of Rows/Accounts 5001, 5040, and 5060.</td>
</tr>
<tr>
<td>522</td>
<td>Network Access Services Revenues - This amount equals the total of Rows/Accounts 5081 through 5083.</td>
</tr>
<tr>
<td>526</td>
<td>Miscellaneous Revenue - This amount equals the total of Account 5200. <strong>Note:</strong> The amount reported in this row excludes Account 5230.</td>
</tr>
<tr>
<td>527</td>
<td>Total Miscellaneous Revenues - This amount equals the total of Accounts 5200 and 5230 (Total of Rows 5230 and 526).</td>
</tr>
<tr>
<td>530</td>
<td>Total Operating Revenues - This amount equals the total of Rows/Accounts 520, 522, 5100, 527, 5280, less 5300.</td>
</tr>
<tr>
<td>615</td>
<td>Account 6112 – Motor vehicles expense - This amount equals the total of Account 6112.</td>
</tr>
<tr>
<td>625</td>
<td>Account 6113 – Aircraft expense - This amount equals the total of Account 6113.</td>
</tr>
<tr>
<td>635</td>
<td>Account 6114 – Tools and other work equipment expense - This amount equals the total of Account 6114.</td>
</tr>
<tr>
<td>6110</td>
<td>Network Support Expenses - This amount equals the total of Rows 615, 625, and 635.</td>
</tr>
<tr>
<td>6120</td>
<td>General Support Expenses - This amount equals the total of Rows/Accounts 6121 through 6124.</td>
</tr>
<tr>
<td>6212</td>
<td>Digital electronic switching expense - This amount equals the total of Rows/Accounts 6212.1 and 6212.2.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------</td>
</tr>
<tr>
<td>6210</td>
<td>Central Office Switching Expenses</td>
</tr>
<tr>
<td>6232</td>
<td>Circuit equipment expense</td>
</tr>
<tr>
<td>6230</td>
<td>Central Office Transmission Expenses</td>
</tr>
<tr>
<td>6310</td>
<td>Information Origination/Termination Expenses</td>
</tr>
<tr>
<td>6410</td>
<td>Cable and Wire Facilities Expenses</td>
</tr>
<tr>
<td>650</td>
<td>Total Plant Specific Operations Expenses</td>
</tr>
<tr>
<td>665</td>
<td>Account 6512 – Provisioning expense</td>
</tr>
<tr>
<td>6510</td>
<td>Other Property, Plant and Equipment Expenses</td>
</tr>
<tr>
<td>675</td>
<td>Account 6534 – Plant operation administration expense</td>
</tr>
<tr>
<td>685</td>
<td>Account 6535 – Engineering expense</td>
</tr>
<tr>
<td>6530</td>
<td>Network Operations Expenses</td>
</tr>
<tr>
<td>6560</td>
<td>Depreciation and Amortization Expenses</td>
</tr>
<tr>
<td>690</td>
<td>Total Plant Non-Specific Operations Expenses</td>
</tr>
<tr>
<td>6610</td>
<td>Customer Operations – Marketing Expenses</td>
</tr>
<tr>
<td>6620</td>
<td>Customer Operations – Services Expenses</td>
</tr>
<tr>
<td>700</td>
<td>Total Customer Operations Expenses</td>
</tr>
</tbody>
</table>
710  **Total Corporate Operations Expenses** - This amount equals the total of Rows/Accounts 6720 and 6790.

720  **Total Operating Expenses** - This amount equals the total of Rows/Accounts 650, 690, 700 and 710.

730  **Income Before Other Operating Items and Taxes** - This amount equals the total of Row 530, Column (b) less Row 720, Column (ab).

7200  **Operating Taxes** - This amount equals the total of Rows/Accounts 7220 + 7230 + 7240 + 7250 - 7210. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income.

790  **Net Income** - This amount equals the total of Rows/Accounts 730, 7100, 7300, 7600, 7910, and 7990 less 7200, 7400, and 7500. This amount should also equal Table B-1, Row 465.

830  **The number of employees for the End of the Year** - Enter the number of employees at the end of the year in Column (b). This amount equals the total of Rows 840 and 850. **Enter in whole numbers.**

840  **Number of Full-Time Employees** - Enter the number of full-time employees at the end of the year in Column (b). **Enter in whole numbers.**

850  **Number of Part-Time Employees** - Enter the number of part-time employees at the end of the year in Columns (b). **Enter in whole numbers.**

860  **Total Compensation for the Year** - Enter the total compensation for the year in Column (b). This amount equals payroll, including salaries, wages and payroll related benefits. Include both the amounts expensed and also those amounts capitalized as a component of cost of construction. **Enter in thousands.**

**COLUMN DESCRIPTIONS**

**(b) Amount** - Enter the ending balance for the reporting period for each account/item identified in Column (a).
### TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

#### GENERAL INSTRUCTIONS

This table displays data regarding the purchase of services from, and the sale of services to affiliates. All dollar amounts must be rounded to the nearest thousand.

#### ROW INSTRUCTIONS

**ROW**

<table>
<thead>
<tr>
<th>Row</th>
<th>Description</th>
<th>Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>0101-138</td>
<td>Each of these rows is provided for entry of data associated with the purchase</td>
<td>Use one row for each affiliate, beginning with the affiliate from which the</td>
</tr>
<tr>
<td></td>
<td>of services from affiliates. Use one row for each affiliate, beginning with</td>
<td>largest amounts of purchases were made. Enter data in only those rows for which</td>
</tr>
<tr>
<td></td>
<td>the affiliate from which the largest amounts of purchases were made. Enter</td>
<td>the reporting carrier has purchased services from an affiliate. If the carrier</td>
</tr>
<tr>
<td></td>
<td>data in only those rows for which the reporting carrier has purchased services</td>
<td>has purchased services from fewer than 38 affiliates, the remaining rows</td>
</tr>
<tr>
<td></td>
<td>from an affiliate. If the carrier has purchased services from fewer than 38</td>
<td>(including Row 0139) may be left blank.</td>
</tr>
<tr>
<td>0139</td>
<td>Purchases From All Other Affiliates - Enter the total amount of remaining</td>
<td>This row is to be used only if Rows 0101 through 0138 do not provide enough</td>
</tr>
<tr>
<td></td>
<td>purchases, if any, from affiliates in this row. This row is to be used only</td>
<td>space for all of the reporting carrier's affiliates from whom purchases were</td>
</tr>
<tr>
<td></td>
<td>if Rows 0101 through 0138 do not provide enough space for all of the</td>
<td>made during the reporting period.</td>
</tr>
<tr>
<td>0140</td>
<td>Total Purchases - The total of Rows 0101 through 0139.</td>
<td></td>
</tr>
<tr>
<td>0201-238</td>
<td>Each of these rows is provided for entry of data associated with the sale</td>
<td>Use one row for each affiliate, beginning with the affiliate to which the</td>
</tr>
<tr>
<td></td>
<td>of services to affiliates. Use one row for each affiliate, beginning with the</td>
<td>largest amounts of sales were made. Enter data in only those rows for which</td>
</tr>
<tr>
<td></td>
<td>affiliate to which the largest amounts of sales were made. Enter data in only</td>
<td>the reporting carrier has sold services to an affiliate. If the carrier has</td>
</tr>
<tr>
<td></td>
<td>those rows for which the reporting carrier has sold services to an affiliate.</td>
<td>sold services to fewer than 38 affiliates, the remaining rows (including Row</td>
</tr>
<tr>
<td></td>
<td>If the carrier has sold services to fewer than 38 affiliates, the remaining</td>
<td>0239) may be left blank.</td>
</tr>
<tr>
<td>0239</td>
<td>Sales to All Other Affiliates - Enter the total amount of remaining sales, if</td>
<td>This row is to be used only if Rows 0201 through 0238 do not provide enough</td>
</tr>
<tr>
<td></td>
<td>any, to affiliates in this row. This row is to be used only if Rows 0201</td>
<td>space for all of the reporting carrier's affiliates to whom sales were made.</td>
</tr>
<tr>
<td>0240</td>
<td>Total Sales - The total of Rows 0201 through 0239.</td>
<td></td>
</tr>
</tbody>
</table>
COLUMN DESCRIPTIONS

COLUMN

(b) **Name of Affiliate** - Enter the name of the affiliates from whom services were purchased totalling $100,000 or more in Rows 0101 through 0139 and to whom services were sold totalling $100,000 or more in Rows 0201 through 0239.

c) **Fully Distributed Cost** - Enter the amount of services purchased from affiliates at fully distributed cost in Rows 0101 through 0139 and the amount of services sold to affiliates at fully distributed cost in Rows 0201 through 0239, pursuant to Section 32.27(c).

(cc) **Fair Market Value** - Enter the amount of services purchased from affiliates at fair market value in Rows 0101 through 0139 and the amount of services sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(c).

d) **Tariff Rate** - Enter the amount of services purchased from affiliates under tariffed rates in Rows 0101 through 0139 and the amount of services sold to affiliates at tariffed rates in Rows 0201 through 0239, pursuant to Section 32.27(c).

(dd) **Publicly Filed Agreements** - Enter the amount of services purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(c) and (d).

(e) **Prevailing Market Price** - Enter the amount of services purchased from affiliates at the prevailing market price in Rows 0101 through 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).

(f) **Total Purchases/Sales** - Enter the total of Columns (c), (cc), (d), (dd) and (e).
### TABLE I-6 - SPECIAL CHARGES

#### GENERAL INSTRUCTIONS

This table displays expenses the carriers incurred for special charges during the current reporting period. All dollar amounts must be rounded to the nearest thousand.

#### ROW INSTRUCTIONS

<table>
<thead>
<tr>
<th>ROW</th>
<th>Row Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>Lobbying Expenses - Enter the amount charged to Account 7300 that reflects lobbying expenses, as defined in Section 32.7300(h)(1) of the Commission's Rules.</td>
</tr>
<tr>
<td>0200</td>
<td>Membership Fees and Dues - Enter the amount charged to Account 7300 that reflects membership fees and dues as defined in Section 32.7300(h)(3) of the Commission's Rules.</td>
</tr>
<tr>
<td></td>
<td>Abandoned Construction Projects Amounting to $500,000 or More - The cost of construction projects that have been abandoned during the reporting period, as defined in Section 32.7300(h)(5) of the Commission's Rules.</td>
</tr>
<tr>
<td>0210 through 0218</td>
<td>Each of these rows is provided for entry of data associated with abandoned construction projects. Use one row for each item amounting individually to $500,000 or more.</td>
</tr>
<tr>
<td>0219</td>
<td>Total Abandoned Construction Projects Amounting to $500,000 or More - Enter the total of Rows 0210 through 0218.</td>
</tr>
<tr>
<td>0220</td>
<td>Telecommunications Plant Acquisition Adjustments - Enter the debit amount of telecommunications acquisition adjustments charged to Account 7300, as defined in Section 32.2005(b)(1) of the Commission's Rules.</td>
</tr>
<tr>
<td></td>
<td>Penalties and Fines Amounting to $500,000 or More - The amount of penalties, fines or lawsuit settlements that have occurred during the reporting period, as defined in Section 32.7300(h)(4) of the Commission's Rules.</td>
</tr>
<tr>
<td>0230 through 0238</td>
<td>Each of these rows is provided for entry of data associated with penalties and fines. Use one row for each item amounting individually to $500,000 or more.</td>
</tr>
</tbody>
</table>
0239  Total Penalties and Fines Amounting to $500,000 or More - Enter the total of Rows 0230 through 0238.

0240  Charitable, Social or Other Community Welfare - Enter the total amount of charitable, social or other community welfare charged to Account 7300, as defined in Section 32.7300(h)(2) of the Commission's Rules.

0250  All Other Special Charges - Enter total amount of special charges that were not included in Rows 0200 through 0239.

0260  Total of Other Special Charges - Enter the total of Rows 0200, 0219, 0220, 0239, 0240 and 0250.

0270  Total - Enter the total of Rows 0100 and 0260.

COLUMN DESCRIPTIONS

COLUMN

(b)  Particulars - Enter the name of the item to which a payment was made for the charge listed in Column (a).

(c)  Amount - Enter the amount of each appropriate row.
### TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

#### GENERAL INSTRUCTIONS

This table displays payments during the current reporting period for services rendered by persons other than employees. The term "payments" includes fees, dues, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations. This does not include rents for property, taxes, utility services, traffic settlements, amounts paid to affiliates for general services and licenses, and amounts paid to persons other than non carrier affiliates for construction or maintenance of plant. All dollar amounts must be rounded to the nearest thousand. Include only those rows for which data are to be reported.

#### ROW INSTRUCTIONS

**ROW**

**Advertising and Information Services - Exceeding $1,000,000**

<table>
<thead>
<tr>
<th>0201 through 0598</th>
<th>Each of these rows is provided for entry of data associated with payments for advertising and information services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.</th>
</tr>
</thead>
<tbody>
<tr>
<td>0599</td>
<td><strong>Total Advertising and Information Services - Exceeding $1,000,000</strong> - Enter the total of Rows 0201 through 0598.</td>
</tr>
</tbody>
</table>

**Audit and Accounting - Exceeding $500,000**

<table>
<thead>
<tr>
<th>0601 through 0698</th>
<th>Each of these rows is provided for entry of data associated with payments for audit and accounting services. Use one row for each recipient to whom payments exceeding $500,000 were made.</th>
</tr>
</thead>
<tbody>
<tr>
<td>0699</td>
<td><strong>Total Audit and Accounting Services - Exceeding $500,000</strong> - Enter the total of Rows 0601 through 0698.</td>
</tr>
</tbody>
</table>

**Clerical and Office Services - Exceeding $1,000,000**

<table>
<thead>
<tr>
<th>0701 through 0798</th>
<th>Each of these rows is provided for entry of data associated with payments for clerical and office services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.</th>
</tr>
</thead>
<tbody>
<tr>
<td>0799</td>
<td><strong>Total Clerical and Office Services - Exceeding $1,000,000</strong> - Enter the total of Rows 0701 through 0798.</td>
</tr>
</tbody>
</table>
Computer and Data Processing Services - Exceeding $1,000,000

0801 through 0898 Each of these rows is provided for entry of data associated with payments for computer and data processing services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.

0899 Total Computer and Data Processing Services - Exceeding $1,000,000 - Enter the total of Rows 0801 through 0898.

Consulting and Research Services - Exceeding $500,000

0901 through 1298 Each of these rows is provided for entry of data associated with payments for consulting and research services. Use one row for each recipient to whom payments exceeding $500,000 were made.

1299 Total Consulting and Research Services - Exceeding $500,000 - Enter the total of Rows 0901 through 1298.

Financial - Exceeding $500,000

1301 through 1398 Each of these rows is provided for entry of data associated with payments for financial services. Use one row for each recipient to whom payments exceeding $500,000 were made.

1399 Total Financial Services - Exceeding $500,000 - Enter the total of Rows 1301 through 1398.

Legal - Exceeding $500,000

1401 through 1498 Each of these rows is provided for entry of data associated with payments for legal services. Use one row for each recipient to whom payments exceeding $500,000 were made.

1499 Total Legal Services - Exceeding $500,000 - Enter the total of Rows 1401 through 1498.

Membership Fees and Dues - Exceeding $50,000

1501 through 1598 Each of these rows is provided for entry of data associated with payments for membership fees and dues in associations of telecommunications companies, trade, technical and professional associations, and other organizations charged to operating expenses; and social and athletic clubs, service clubs, and other organizations charged to Account 7300. Use one row for each recipient to whom payments exceeding $50,000 were made.
1599  Total Membership Fees and Dues - Exceeding $50,000 - Enter the total of Rows 1501 through 1598.

Personnel Services - Exceeding $1,000,000

1601 through 1698 Each of these rows is provided for entry of data associated with payments for personnel services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.

1699  Total Personnel Services - Exceeding $1,000,000 - Enter the total of Rows 1601 through 1698.

Printing and Design Services - Exceeding $1,000,000

1701 through 1798 Each of these rows is provided for entry of data associated with payments for printing and design services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.

1799  Total Printing and Design Services - Exceeding $1,000,000 - Enter the total of Rows 1701 through 1798.

Security Services - Exceeding $1,000,000

1801 through 1898 Each of these rows is provided for entry of data associated with payments for security services. Use one row for each recipient to whom payments exceeding $1,000,000 were made.

1899  Total Security Services - Exceeding $1,000,000 - Enter the total of Rows 1801 through 1898.

1900  Contributions - Enter the total amount of all charitable donations made by the carrier.

2000  Directory - Enter the total amount paid for directory services.

COLUMN DESCRIPTIONS

COLUMN

(b)  Name of Recipient - Enter the name of the recipient to whom the carrier paid an amount for service.

(c)  Amount - Enter the amount paid to each recipient reported in Column (b) and for all other items, enter the aggregate amount.
A. **Introduction**

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

B. **General Format**

1. **ElectronicallyFiled Data**

   a. For data reporting years 1990 and beyond, carriers must file their ARMIS Reports and related documents electronically. Electronic submission of both is made through the Internet by selecting the “**Upload ARMIS Data**” link on the EAFS Home Page, at [http://www.fcc.gov/wcb/eafs/](http://www.fcc.gov/wcb/eafs/).

   b. All files must be coded in ASCII. Header records in the ARMIS Report data files must include the report number, company, study area, period, COSA code, version, and submission number. 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.

   c. A separate ASCII file must be prepared for each report. More than one ASCII file can be included in the same electronic upload file – which is created by the data validation program – as long as they are for the same report and cover the same period and version (different submission numbers and multiple reasons for correcting data are allowed).

   d. The electronic submission will serve as the carrier’s official filing.

2. **ASCII File Name** – each file has six components:

   a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs)
   b. the last two digits of the year which is covered by the data
   c. the letters “US”
   d. a decimal point
   e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the Unrestricted version
   f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year’s data

For example, the file name for the Unrestricted Version of the initial USOA Report data file to be submitted by Illinois Bell to cover the calendar year 2006 would be LBIL06US.U01:
C. **Filing Requirement**

1. **Proprietary Treatment**: Carriers seeking proprietary treatment for some data must provide two electronic versions of the automated report. The Confidential Version must contain all the required information. Confidential Treatment Data Records must be provided to identify confidential data but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures. The Public Version should **not** include data for which the carrier is seeking proprietary treatment nor Confidential Treatment Data Records.

   Carriers not seeking proprietary treatment for any data should provide only one electronic version which should be identified as the Unrestricted Version.

2. **Data Items That Are "Not Available," "Withheld," or Are “Irretrievable”** – See Sections B and C of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are “Not Available,” “Withheld,” or are “Irretrievable.”

3. **Related Documents** – These documents are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be converted to Adobe Acrobat’s Portable Document Format (PDF), prior to submitting the documents to the Commission.

   **Document Conversion Requirements**: Convert directly through a word-processing application or through the use of a scanning device. Other than a letterhead graphic, the documents to be converted should consist of text only—no graphics. Conversion of a document to PDF should result in a black and white document with a resolution no greater than 300 dpi, and having a file size no more than 40 to 50 Kb per page.

   The related documents to be included in the electronic upload file for Report 43-02 are described in items (a) and (b), below:

   a. **Transmittal Letter** – Each ARMIS report submission must be accompanied by a letter of transmittal. When filing confidential data, a separate letter is required. These letters must be on official company letterhead and be included in each electronic upload file. The transmittal letter must list **only** COSAs included in the submission. See Section G.2 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.
b. **Data Certification Statement** – Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including one certification statement, signed by a corporate officer, in each electronic upload file. The certification statement must list **all** COSAs required for a specific ARMIS report. See Section G.3 of the Reporting Procedures for a description of the information to be included in the statement.

In a separate electronic submission to the Commission include the following report:

c. **Annual SEC 10-K Report** – Carriers that file Table C-5 of ARMIS Report 43-02 are required to file a copy of the holding company’s Annual SEC Form 10-K Report. The PDF file naming convention that **must** be used for this report will consist of three components: (1) the four letter holding company COSA code; (2) the report year; and (3) the report name. For example, the file name for the SEC Form 10-K Report for BellSouth would be **bstr2006f10k.pdf**. See Section G.4 of the Reporting Procedures for details on the requirement for this report.

4. **Data Validation Programs**

   a. 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.

   b. The edit check program creates the electronic upload file to be used as the carrier’s official filing. It will normally contain the following:

      1. The ASCII file(s)
      2. Text files that will be stored in the database
      3. The edit check results (“the Discrepancy Report”)
      4. The comparison utility results for roll-up comparisons (“the Detailed Error Report”)
      5. Related documents in PDF format, except the SEC Form 10-K Report

5. **Upload Comment Field**: Enter the reason for the filing, which must include a brief description of ALL data (including footnotes) that have been added, removed, or modified since the previous submission. This description must agree with what is being filed. The comments should **not** contain references to IATD letters. Maximum comment length is 245 characters (including spaces). If comment length will exceed 245 characters, include in the comments a reference to the associated transmittal letter by its date, for additional information.

D. **Data Entry Conventions**

   1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123. All non–numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use “John Doe”.

3. 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).

4. When records require the entry of multiple rows of data for a particular item, enter data in only those rows for which there are data to report.

5. Section ID row number records have been added for identifying sections of a table that require reporting multiple rows of data for a particular item. This record includes a counter to show the total number of rows or the total number of individual sets of rows in a section.

6. Records requiring the use of specific row numbers for a set of rows in a particular section of a table must follow the sequence patterns as shown in the Forms Section of the Report Definition.

7. When records require the use of row numbers that are associated with a state code or name, use assigned row numbers and the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks, left justified and space filled.

   Example: For the Automated Report, enter only the state row numbers and state codes (e.g., “110,” “AL,” . . .)

8. In any data field requiring the entry of a state or territory (e.g., State of Incorporation, States of Operation, etc.) enter the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks and left justified and space filled, e.g., “NY.”

9. Do NOT include “$,” “%,” embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.

10. In data fields requiring an entry of a date (e.g., Table C-5, Date of Change) or year (e.g., Table C-5, Term Expired or Current Term will Expire), enter as “mmddyyyy” or “yyyy”. If there is no date to report, zero fill date as, “00000000” or “0000”. Do not leave blank or insert “N/A.” These entries must be enclosed in double quotation marks and left justified.

11. In any numeric data field designated by N/A, enter -99999. In any text data field designated by N/A, enter “N/A”. If a “Public Version” is filed, enter -88888 in any numeric data field and “W/H” in any text data field for which data are “Withheld” to indicate that confidential
treatment has been requested. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 is entered as -99999.00 and text fields are enclosed in double quotation marks.

12. Do not override designated N/As. However, if a reporting carrier wishes to apply data to a field containing a N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

E. **Rounding Conventions**

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

2. All percentage amounts (e.g., Expected Long Term Return On Assets) must be entered as in the following example and rounded to two decimal places.

   Example: 23.70561 percent should be entered as 23.71

3. All ratios must be rounded to two decimal places. Service life (e.g., Bases of Charges for Depreciation) must be rounded to one decimal place.

4. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 20xx).

F. **Footnotes**

1. **General:**
   a. For initial (annual) filings, if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances. For resubmission filings, footnotes must be provided for all changed data, which includes changed footnotes. When a summary row value changes because of changes to one or more of its detail rows, the summary row must also be footnoted.

   b. Footnotes should be filed for the entities to which they apply: a footnote might apply to a holding company COSA only, to a study area COSA only, or to both entities. (However, footnotes should not be submitted at the holding company level if they apply only to a company’s study areas.)

   c. If the reporting carrier does not follow the procedures described in the row and column instructions of the applicable 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. See Section E of the Reporting Procedures for examples of valid footnotes.

d. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.

e. The footnote text must be included in the Footnote Text Records.

2. **Mandatory**: Certain items require accompanying footnotes and those items are specified in the appropriate section of the Report Definition for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

3. **Footnote Structure**:

   Observe the footnote specifications to the letter and strive for an efficient footnote structure. Reduce the size and number of footnotes by using global and referring footnotes.

   **Global Footnotes**

   a. If a footnote applies to an entire table, its row number is 9999.0, and its column letter is ZZ;

   b. If a footnote applies to all columns within a single row, its column letter is ZZ;

   c. If a footnote applies to a single column within all rows, its row number is 9999.0;

   d. If a footnote applies to a majority of (but not all) columns within a single row, its column letter is ZZ, and its text should include the identity of the columns to which the footnote applies;

   e. If a footnote applies to a single column within a majority of (but not all) rows, its row number is 9999.0, and its text should include the identity of the rows to which the footnote applies;

   **Referring (non-Global) Footnotes**

   f. If a footnote applies to more than one, but less than a majority of rows or columns, use individual referring footnotes for the rows or columns to refer to a single explanatory footnote. The referring footnote must include the explanatory footnote’s number, row, and column;

   g. Referring footnotes and the footnotes to which they refer should be in the same table.
Footnote Removal

h. For resubmissions, remove footnotes if they no longer apply, and renumber the remaining footnotes.

i. When removing one or more footnotes from a table that were erroneously included in a previous filing, provide a single explanatory footnote that includes a list of the affected rows and columns. This footnote’s record number for the footnoted data is 9999 (field 4), its table number is ZZZZ, its row number is 9999.0, and its column letters are ZZ.

G. Errata

1. Carriers are under a legal obligation to correct any erroneous data, which includes footnotes, reported in ARMIS Reports. Thus, whenever there are changes in table data, footnotes are added, footnotes are removed because they were erroneously-filed, or the text of an existing footnote is changed, an erratum (and resubmission) is required. See Section B of the Reporting Procedures for the use of submission numbers when an erratum occurs.

2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.

3. Current errata references must be included in the Erratum Record(s).

4. Errata Structure:

Observe the errata record specifications to the letter, and strive for proper structure.

a. An errata record should reference more than one column, if multiple—but not all—columns are affected for the same row. (Where all columns are affected use “ZZ” as the column reference.)

b. When a footnote column field contains “ZZ” to indicate multiple—but not all—columns, the errata record column field should not use “ZZ.” Instead, list the columns affected in this field.

c. The errata record should reference the footnote number to which it applies.

d. For Submission Number 3 or higher, be careful to clear the errata table of entries from previous filings, prior to adding new errata entries for the new submission.

e. When removing one or more footnotes from a table that were erroneously included in a previous filing, the erratum record should refer to a single footnote explaining the
H. **Data Record Descriptions**

The twenty-one data record types are described below. See pages 12 through 64 for record layouts. The automated file will consist of the following record types:

1. **Record Type H1 – Header Record**  
   One Type H1 record per file. The first record of each file. Contains identifying data. See page 12 for record layout.

2. **Record Type L2 – Label Record**  
   One Type L2 record per file. The second record of each file. Contains report number, accounting level reporting. See page 13 for record layout.

3. **Record Type A3 – (Table C-3) Respondent Corporate Information Data Record**  
   218 or less Type A3 records per file as shown on page 6 of the Report Definition. One Type A3 record to report the exact name of the respondent. One Type A3a record to show the total number of records entered for each state of operation, followed by 1 to 20 Type A3a records for each state of operation. One Type A3b record to show the total number of directors reported, followed by 1 to 99 Type A3b records for each director. One Type A3c record to show the total number of officers reported, followed by 1 to 99 Type A3c records for each officer. Each record provides the corporate information for a respondent. See pages 14-16 for record layout.

4. **Record Type A5 – (Table C-5) Important Changes During the Year Data Record**  
   869 or less Type A5 records per file as shown on page 7 of the Report Definition. One Type A5a record to show the total set of rows used to report the particulars of the substantial portions or all property sold, followed by 0 to 9 sets of Type A5a records for reporting the particulars of each property sold during the current reporting period exceeding $500,000. One Type A5b record to show the total number of important contracts, agreements, etc., followed by 0 to 368 Type A5b records for entry of data associated with important contracts and agreements entered into during the current reporting period. One Type A5c record to show the total number of important changes in service and rate schedules, followed by 0 to 599 Type A5c records to report data associated with the important changes in service and rate schedules during the current reporting period exceeding $500,000. Each record discloses important changes during the reporting period for the carrier. See pages 17-24 for record layout.
5. **Record Type B1 – Account Balance Data Record**
   51 Type B1 records per file.
   Include one Type B1 record for each of the 13 rows as shown on page 8 of the Report Definition.
   After the Type P1 records (see below), include one Type B1 record for each of the 38 rows as shown on page 10 of the Report Definition.
   Each record contains the ending balance or dollar amount recorded in that particular account. See page 25 for record layout.

6. **Record Type P1 – Balance/Income Period Activity Data Record (from Table B-1)**
   50 Type P1 records per file. One record for each of the 50 rows as shown on pages 8 and 9 of the Reporting Definition. Each record contains the details of the activity of the account during the reporting period. See pages 26 & 27 for record layout.

7. **Record Type B2 – Cash Flows Data Record**
   35 Type B2 records per file. One record of each of the 35 rows of cash activities as shown on page 11 of the Report Definition. Each record contains increase/decrease in cash and cash equivalents. See page 28 for record layout.

8. **Record Type B3 – Investments In Affiliates and Other Companies Data Record**
   63 or less Type B3 records per file as shown on pages 12 – 14 of the Report Definition.
   One Type B3a record to show the total number of investments reported using the “equity method”. followed by 0 to 29 Type B3a records for each investment, followed by one Type B3a record for the total amount of investments using the “equity method.”
   One Type B3b record to show the total number of investments reported using the “cost method”. followed by 0 to 29 Type B3b records for each investment, followed by one Type B3b record for the total amount of investments using the “cost method.”
   Include one Type B3 record for total affiliates, followed by one Type B3 record for aggregate non–affiliates, followed by one Type B3 record for total investments.
   Each record displays the amount of carrier investment in affiliated companies accounted for under the “equity method” and the “cost method” and investment in non–affiliated companies. See pages 29 – 32 for record layout.

9. **Record Type B4 – Analysis of Assets Purchased From or Sold to Affiliates Data Record**
   81 or less Type B4 records per file as shown on page 15 of the Report Definition.
   One Type B4a record to show the total number of assets purchased from affiliates, followed by 0 to 39 Type B4a records for each asset purchased, followed by 0 or 1 Type B4a record for the total amount of assets purchased.
   One Type B4b record to show the total number of assets sold to affiliates, followed by 0 to 39 Type B4b records for each asset sold, followed by 0 or 1 Type B4b record for the total amount of assets sold.
   Each record displays data regarding the purchase of assets from and sales of assets to affiliates. See pages 33 – 35 for record layout.

10. **Record Type B5 – Analysis of Entries In Accumulated Depreciation Data Record**
    33 Type B5 records per file. One record for each of the 33 rows of depreciable
telecommunications plant maintained in subsidiary record categories in Account 3100 as shown on pages 16 & 17 of the Report Definition. Each record displays the activities in the accumulated depreciation accounts. See pages 36 & 37 for record layout.

11. Record Type B6 – Summary of Investment and Accumulated Depreciation by Jurisdiction Data Record
One Type B6 record of each row with data to be reported. Include one Type B6 record for total company data, even if there is only one state row to report as shown on page 18 of the Report Definition. Each record displays the plant investment and its associated accumulated depreciation by jurisdiction. See pages 38 – 40 for record layout.

12. Record Type B7 – Bases of Charges For Depreciation by Jurisdiction Data Record
One Type B7 record to show the total number of sets of jurisdictions reported, followed by one Type B7 record for each row with data to be reported as shown on page 19 of the Report Definition. Include One Type B7 record for total company data, even if there is only one state row to report. Each record displays the charges for depreciation for each class or subclass of depreciable plant for which a depreciation rate is determined by jurisdiction. See pages 41 – 44 for record layout.

13. Record Type B10 – Accounts Payable to Affiliates Data Record
52 or less Type B10 records per file. One Type B10 record to show the total number of affiliate creditors reported, followed by 0 to 50 Type B10 records for each affiliate creditor, followed by 0 or 1 Type B10 record for the amount payable as shown on page 20 of the Report Definition. Each record displays outstanding payables to affiliate creditors. See pages 45 – 47 for record layout.

14. Record Type I1 – Income Statement Data Record (Table I-1)
98 Type I1 records per file as shown on pages 21 – 23 of the Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 48 for record layout.

15. Record Type I2 – Analysis of Services Purchased From or Sold To Affiliates Data Record
82 or less Type I2 records per file as shown on page 24 of the Report Definition. One Type I2a record to show the total number of services purchased from affiliates reported, followed by 0 to 39 Type I2a records for each affiliate, followed by 0 or 1 Type I2a record for the total services purchased.
One Type I2b record to show the total number of services sold to affiliates reported, followed by 0 to 39 Type I2b records for each affiliate, followed by 0 or 1 Type I2b record for the total services sold.
Each record displays data regarding the purchase of services from or sales of services to affiliates. See pages 49 – 51 for record layout.

16. Record Type I6 – Special Charges Data Record
29 or less Type I6 records per file as shown on page 25 of the Report Definition. One Type I6 record for the 6 single row entries, respectively.
One Type I6a record to show the total number of abandoned construction projects reported,
followed by 0 to 9 Type I6a records for each project entry, followed by one Type I6a record to show the total amount reported for abandoned construction projects.
One Type I6b record to show the total number of penalties and fines reported, followed by 0 to 9 Type I6b records for each penalty and fine entry, followed by one Type I6b record to show the total amount reported for penalties and fines.
Include One Type I6 record to show the total of all special charges reported.
Each record display expense for the special charge accounts. See pages 52 – 54 for record layout.

17. Record Type I7 – Donations or Payments for Services Rendered By Persons Other Than Employees Data Record
1292 or less Type I7 records per file as shown on pages 26 – 28 of the Report Definition.
One Type I7a record to show the total number of advertising and information services reported, followed by 0 to 397 Type I7a records for each advertising and information services entry, followed by one Type I7a record for total payment for these services.
One Type I7b record to show the total number of audit and accounting services reported, followed by 0 to 97 Type I7b records for each audit and accounting services entry, followed by one Type I7b record for total payment for these services
Continue including Type I7 (c – l, inclusively) records for the rows with data to report pertaining to the 10 remaining services listed on Table I7, respectively. Follow the pattern of Type I7a and I7b records above.
Each record displays payment to academia or payment for services rendered by persons other than employees. See pages 55 – 57 for record layout.

18. Record Type C3 – Confidential Treatment Record (Confidential Version only)
One or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. Do not include this record type in the Public or Unrestricted Versions of a report. See pages 58 & 59 for record layout.

19. Record Type F3 – Footnote Record
One or more Type F3 records per file. Contains explanatory footnote text. Certain items require accompanying mandatory footnotes and those items are specified in the appropriate section of the instructions for filing the 43–02. See pages 60 & 61 for record layout.

20. Record Type E4 – Erratum Record
Zero Type E4 records in the first submission of a year’s data. One or more Type E4 records per file in revisions filed to correct that year’s submission. Each time an erratum occurs, a carrier must use a new submission number. Contains information to identify the data that were corrected in this submission. See pages 62 & 63 for record layout.

21. Record Type T1 – Trailer Record
One Type T1 record. The last record of the file. Contains contact person, etc. See page 64 for record layout.
### RECORD TYPE H1 – HEADER RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1001</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL.&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;H1 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>File Name</td>
<td>&quot;LBIL06US.U01&quot;</td>
<td>20 – 33</td>
<td>The name of the ASCII file. Format: See page 1, paragraph B.2. Include quotation marks.</td>
</tr>
<tr>
<td>5</td>
<td>Year</td>
<td>2006</td>
<td>35 – 38</td>
<td>The year covered by the data.</td>
</tr>
<tr>
<td>6</td>
<td>Quarter #</td>
<td>0</td>
<td>40</td>
<td>Always contains the number 0 since this is an annual data file.</td>
</tr>
<tr>
<td>7</td>
<td>Data Entry Date</td>
<td>20070315</td>
<td>42 – 49</td>
<td>The date on which the data were last entered or revised. Format: YYYYMDD.</td>
</tr>
<tr>
<td>8</td>
<td>Version</td>
<td>&quot;U&quot;</td>
<td>51 – 53</td>
<td>The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>Submission #</td>
<td>01</td>
<td>55 – 56</td>
<td>00 for test data purposes only; 01 for first submission of a year’s data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. Format: Right justified.</td>
</tr>
<tr>
<td>10</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>58 – 61</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:

```
1001,"LBIL","H1 ","LBIL06US.U01",2006,0,20070315,"U",01,"XQ"
```
### RECORD TYPE L2 – LABEL RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1002</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;L2 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>5</td>
<td>Account Filing Level</td>
<td>&quot;A&quot;</td>
<td>39 – 41</td>
<td>Account filing level (Class A) capitalized. Format: Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Carrier</td>
<td>&quot;Illinois Bell   &quot; (spaces until pos. 73)</td>
<td>43 – 74</td>
<td>Name of the carrier. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td>7</td>
<td>Study Area</td>
<td>&quot;Illinois        &quot;</td>
<td>76 – 97</td>
<td>Name of the study area. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td>8</td>
<td>Period Covered</td>
<td>&quot;Jan 2006 to Dec 2006&quot;</td>
<td>99 – 120</td>
<td>Period covered by the data. Format: “mmm yyyy to mmm yyyy”. Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>122 – 125</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:
1002,"LBIL","L2 ","FCC REPORT 43-01","A","Illinois Bell ","Illinois ",
1 1 1
0 1 2
90123456789012345678901234567890123456789012345678901234567890123456789012345678

Continuation of sample record:
"Jan 2006 to Dec 2006","XQ"
### RECORD TYPE A3 (Table C-3) – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1006</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;A3b &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter A capitalized and the number 3 with no space</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>between them.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting</td>
</tr>
<tr>
<td></td>
<td>Row Number</td>
<td></td>
<td></td>
<td>multiple rows of data for a particular item in Record type A3.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Valid Ids: 15.0, 100.0, and 200.0</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>If there are no data applicable to a section, enter 0 (zero).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Valid Set of Rows: 10.0 to 39.0, 101.0 to 199.0, and 201.0 to 299.0</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>indicate the end of the record.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:

1006,"LBIL","A3b ", 100.0, 2,"XQ"

- OR -

1006,"LBIL","A3b ", 100.0, 0,"XQ"
## RECORD TYPE A3 (Table C-3) — RESPONDENT CORPORATE INFORMATION DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1007</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;A3b &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter A capitalized and the number 3 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>101.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 020.0 to 299.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Jane Doe, Chicago, IL &quot;</td>
<td>27 – 68</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>&quot;Director… &quot;</td>
<td>70 – 130</td>
<td>Column (c) data. Format: See Field 5 above.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>&quot;2006&quot; or &quot;0000&quot;</td>
<td>132 – 137</td>
<td>This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: “yyyy”. Enter “0000” in field if designated by N/A or there is no data to report. Include quotation marks.</td>
</tr>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>&quot;01011978 to Present &quot; or &quot;N/A &quot;</td>
<td>139 – 160</td>
<td>This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. Format: “mmddyyyy to mmddyyyy”. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>162 – 165</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
### Sample records:

<table>
<thead>
<tr>
<th>Record No.</th>
<th>Corp. ID</th>
<th>Corp. Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1003</td>
<td>&quot;LBIL&quot;, &quot;A3 &quot;, 010.0</td>
<td>&quot;Illinois Bell Telephone Company&quot;</td>
<td>N/A</td>
</tr>
<tr>
<td>1004</td>
<td>&quot;LBIL&quot;, &quot;A3a &quot;, 15.0</td>
<td>1,&quot;XQ&quot;</td>
<td>N/A</td>
</tr>
<tr>
<td>1005</td>
<td>&quot;LBIL&quot;, &quot;A3a &quot;, 020.0</td>
<td>&quot;IL&quot;</td>
<td>N/A</td>
</tr>
<tr>
<td>1006</td>
<td>&quot;LBIL&quot;, &quot;A3b &quot;, 100.0</td>
<td>2,&quot;XQ&quot;</td>
<td>&quot;Director&quot;</td>
</tr>
<tr>
<td>1007</td>
<td>&quot;LBIL&quot;, &quot;A3b &quot;, 101.0</td>
<td>&quot;Jane Doe, Chicago, IL&quot;</td>
<td>&quot;Assistant Director&quot;</td>
</tr>
<tr>
<td>1008</td>
<td>&quot;LBIL&quot;, &quot;A3b &quot;, 102.0</td>
<td>&quot;Mary Smith, Chicago, IL&quot;</td>
<td>&quot;Vice President – Marketing/Business&quot;</td>
</tr>
<tr>
<td>1009</td>
<td>&quot;LBIL&quot;, &quot;A3c &quot;, 200.0</td>
<td>2,&quot;XQ&quot;</td>
<td>&quot;Executive Vice President – Finance&quot;</td>
</tr>
<tr>
<td>1010</td>
<td>&quot;LBIL&quot;, &quot;A3c &quot;, 201.0</td>
<td>&quot;Richard Smith, Chicago, IL&quot;</td>
<td></td>
</tr>
<tr>
<td>1011</td>
<td>&quot;LBIL&quot;, &quot;A3c &quot;, 202.0</td>
<td>&quot;James Brown, Chicago, IL&quot;</td>
<td></td>
</tr>
</tbody>
</table>

### Continuation of Sample records:

<table>
<thead>
<tr>
<th>Record No.</th>
<th>Corp. ID</th>
<th>Corp. Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contin. of record 1003</td>
<td>&quot;,&quot;0000&quot;,&quot;N/A</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
<tr>
<td>Contin. of record 1005</td>
<td>&quot;,&quot;0000&quot;,&quot;N/A</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
<tr>
<td>Contin. of record 1007</td>
<td>&quot;,&quot;0000&quot;,&quot;01011978 to Present&quot;</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
<tr>
<td>Contin. of record 1008</td>
<td>&quot;,&quot;2006&quot;,&quot;01011979 to Present&quot;</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
<tr>
<td>Development</td>
<td>&quot;,&quot;2006&quot;,&quot;02011978 to Present&quot;</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
<tr>
<td>and External Affairs</td>
<td>&quot;,&quot;1980&quot;,&quot;10311979 to 10311980&quot;</td>
<td>&quot;,&quot;XQ&quot;</td>
<td></td>
</tr>
</tbody>
</table>
### RECORD TYPE A5 (Table C-5) – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1012</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
</tbody>
</table>
| 2     | COSA                  | "LBIL."
        | 6 – 11   | The COSA code for the filing entity. Format: Include quotation marks.                                                                                                                                     |
| 3     | Record Type           | "A5a "  | 13 – 18  | Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.                                                                                     |
| 4     | Section ID Row Number | 200.0   | 20 – 25  | Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type A5. Valid Ids: 200.0, 400.0 and 1600.0 |
| 5     | Section Item Count    | 2 – or – 0 | 27 – 30 | Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 210.0 to 292.0, 401.0 to 999.0 and 1610.0 to 1793.0. Format: Right justified and space filled. |
| 6     | End of Record Code    | "XQ"    | 32 – 35  | Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.                                                                 |

Note: All fields are separated by commas.

Sample record:

```
12345678901234567890123456789012345
Sample record:
1012,"LBIL","A5a ", 200.0, 2,"XQ"
   OR   
1012,"LBIL","A5a ", 200.0, 0,"XQ"
```
### RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 1)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1013</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;A5a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>210.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 210.0 to 292.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Acquisition of… &quot; (spaces until pos. 97)</td>
<td>27 – 98</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>&quot;00000000&quot;</td>
<td>100 – 109</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: “mmddyyyy”. Enter “00000000” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>&quot;N/A &quot;       (spaces until pos. 150)</td>
<td>111 – 151</td>
<td>Column (d) data. Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD

(Sample No. 1 continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>&quot;NA&quot;</td>
<td>153 – 156</td>
<td>This field contains the state code corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>&quot;00000000&quot;</td>
<td>158 – 167</td>
<td>Column (f) data. Format: See Field 6 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (g) data</td>
<td>&quot;N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>169 – 213</td>
<td>(spaces until pos. 212) Column (g) data. Format: See Field 5 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (h) data</td>
<td>-99999</td>
<td>215 – 223</td>
<td>This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>12</td>
<td>Column (i) data</td>
<td>-99999</td>
<td>225 – 233</td>
<td>Column (i) data. Format: See Field 11 above.</td>
</tr>
<tr>
<td>13</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>235 – 238</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
### RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 2)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1020</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;A5b &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>1610.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 1610.0 to 1793.1. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Valid row numbers must end in .0 or .1, e.g., the row numbers for the first six data entries would be 1610.0, 1610.1, 1611.0, 1611.1, 1612.0, and 1612.1.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Common Carrier … &quot; (spaces until pos. 97)</td>
<td>27 – 98</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>&quot;01012006&quot;</td>
<td>100 – 109</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: “mmddyyyy”. Enter “00000000” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>&quot;Interconnection …&quot; (spaces until pos. 150)</td>
<td>111 – 151</td>
<td>Column (d) data. Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD
(Sample No. 2 continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>&quot;IL&quot;</td>
<td>153 – 156</td>
<td>This field contains the state code corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>&quot;00000000&quot;</td>
<td>158 – 167</td>
<td>Column (f) data. Format: See Field 6 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (g) data</td>
<td>&quot;N/A</td>
<td>169 – 213</td>
<td>Column (g) data. Format: See Field 5 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (h) data</td>
<td>-99999</td>
<td>215 – 223</td>
<td>This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>12</td>
<td>Column (i) data</td>
<td>-99999</td>
<td>225 – 233</td>
<td>Column (i) data. Format: See Field 11 above.</td>
</tr>
<tr>
<td>13</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>235 – 238</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 3)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1022</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;A5c &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>401.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 401.0 to 999.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;N/A &quot;</td>
<td>27 – 98</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td>(spaces until pos. 97)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>&quot;00000000&quot;</td>
<td>100 – 109</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: “mmdyyyy”. Enter “00000000” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>&quot;N/A &quot;</td>
<td>111 – 151</td>
<td>Column (d) data. Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD
(Sample No. 3 continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>&quot;NA&quot;</td>
<td>153 – 156</td>
<td>This field contains the state code corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>&quot;01012006&quot;</td>
<td>158 – 167</td>
<td>Column (f) data. Format: See Field 6 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (g) data</td>
<td>&quot;Residential …&quot; (spaces until pos. 212)</td>
<td>169 – 213</td>
<td>Column (g) data. Format: See Field 5 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (h) data</td>
<td>– 156890</td>
<td>215 – 223</td>
<td>This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>12</td>
<td>Column (i) data</td>
<td>10000</td>
<td>225 – 233</td>
<td>Column (i) data. Format: See Field 11 above.</td>
</tr>
<tr>
<td>13</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>235 – 238</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.
## RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD

(continued)

<p>| | | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>0</td>
</tr>
</tbody>
</table>

Sample records:

1012,"LBIL","A5a ", 200.0, 2,"XQ"
1013,"LBIL","A5a ", 210.0,"Acquisition of building, COE equip. and outside plant located in the ",
1014,"LBIL","A5a ", 211.0,"Broken Arrow Ok. Exchange Boundary began operations on Dec 1, 2006 ",
1015,"LBIL","A5a ", 212.0,"from the SW Bell Tel. Co St. Louis, MO on June 1, 2006 for $268,593. ",
1016,"LBIL","A5a ", 220.0,"Acquisition of building, COE equip. and outside plant located in the ",
1017,"LBIL","A5a ", 221.0,"Broken Arrow Ok. Exchange Boundary began operations on June 1, 2006",
1018,"LBIL","A5a ", 222.0,"from the NYNEX Tel. Co Syracuse, NY on Jan. 31, 2006 for $367,693.50. ",
1019,"LBIL","A5b ",1600.0, 1,"XQ"
1020,"LBIL","A5b ",1610.0,"Common Carrier, Allnet Communications Services, Inc. ",
1021,"LBIL","A5c ", 400.0, 2,"XQ"
1022,"LBIL","A5c ", 401.0,"N/A ",
1023,"LBIL","A5c ", 402.0,"N/A ",

Continuation of sample records:

(end of Record 1012, Type A5a, Row 200.0)
"00000000","N/A ","N/A","00000000","N/A ",
"00000000","N/A ","N/A","00000000","N/A ",
"00000000","N/A ","N/A","00000000","N/A ",
"00000000","N/A ","N/A","00000000","N/A ",
"00000000","N/A ","N/A","00000000","N/A ",

(end of Record 1019, Type A5b, Row 1600.0)
"001012002","Interconnection agreement ","IL","00000000","N/A ",

(end of Record 1064, Type A5c, Row 1000.0)
"00000000","N/A ","N/A","01012006","Residential Band C Usage...
"00000000","N/A ","N/A","03012006","Interstate Tandem Switching...

Continuation of sample records:

(end of Record 1012 Type A5a, Row 200.0)
... ", -99999, -99999,"XQ"
... ", -99999, -99999,"XQ"
... ", -99999, -99999,"XQ"
... ", -99999, -99999,"XQ"
... ", -99999, -99999,"XQ"
... ", -99999, -99999,"XQ"

(end of Record 1019 Type A5b, Row 1600.0)
... ", -99999, -99999,"XQ"

(end of Record 1021, Type A5c, Row 400.0)
... ", -156890, 10000,"XQ"
... ", 234590, -3700,"XQ"
### RECORD TYPE B1 – ACCOUNT BALANCE DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1025</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B1 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 1 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>1120.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 120.0 to 150.0, 340.0 to 490.0, 1120.0 to 1500.0, 3100.0 to 4550.0. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Account Balance data</td>
<td>15432</td>
<td>27 – 35</td>
<td>This field contains the ending balance or dollar amount recorded in the particular account. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>37 – 40</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

---

Sample records:

1025,"LBIL","B1 ",1120.0, 15432,"XQ"
1089,"LBIL","B1 ",3100.0, 7543,"XQ"
**RECORD TYPE P1 – BALANCE/INCOME PERIOD ACTIVITY DATA RECORD**

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1038</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;P1 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter P capitalized and the number 1 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>2001.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 210.0 to 260.0, 2001.0 to 2690.0. Format: Right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place, (e.g., 2215.1) use the row number as shown.</td>
</tr>
<tr>
<td>5</td>
<td>Column (ab) data</td>
<td>65432</td>
<td>27 – 35</td>
<td>This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>6</td>
<td>Column (ac) data</td>
<td>2716</td>
<td>37 – 45</td>
<td>Column (ac) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>7</td>
<td>Column (ad) data</td>
<td>5432</td>
<td>47 – 55</td>
<td>Column (ad) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (ae) data</td>
<td>2716</td>
<td>57 – 65</td>
<td>Column (ae) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>9</td>
<td>Column (af) data</td>
<td>60000</td>
<td>67 – 75</td>
<td>Column (af) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>10</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>77 – 80</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
Note: Separate all fields with commas.

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>12345678901234567890123456789012345678901234567890123456789012345678901234567890</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sample records:

1038,"LBIL","P1  ",2001.0, 65432, 2716, 5432, 2716, 60000,"XQ"
1061,"LBIL","P1  ",2232.1, 15432, 2716, 5432, 2716, 10000,"XQ"
RECORD TYPE B2 – STATEMENT OF CASH FLOWS DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1126</td>
<td>1–4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6–11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B2 &quot;</td>
<td>13–18</td>
<td>Always contains the letter B capitalized and the number 2 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>100.0</td>
<td>20–25</td>
<td>Row numbers as identified on the Report definition. Valid range: 100.0 to 440.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>-99999</td>
<td>27–35</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>199210</td>
<td>37–45</td>
<td>Column (c) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>7</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>47–50</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

Sample records:
1126, "LBIL", "B2 " , 100.0, -99999, 199210,"XQ"
1127, "LBIL", "B2 ", 110.0, 15432, -99999,"XQ"
RECORD TYPE B3 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1162</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B3a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID Row Number</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B3. Valid Ids: 100.0, 200.0</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 129.0, 201.0 to 229.0 Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:
1162,"LBIL","B3a ", 100.0, 2,"XQ"
- OR -
1162,"LBIL","B3a ", 100.0, 0,"XQ"
### RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

#### DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1163</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B3a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>101.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 101.0 to 260.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Ameritech</td>
<td>27 – 68</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Services, Inc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>– or –</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>&quot;N/A</td>
<td></td>
<td>(spaces until pos. 67)</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>5432</td>
<td>70 – 78</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>5432</td>
<td>80 – 88</td>
<td>Column (d) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>1358</td>
<td>90 – 98</td>
<td>Column (e) data Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

#### DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>1358</td>
<td>100 – 108</td>
<td>Column (f) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (g) data</td>
<td>2716</td>
<td>110 – 118</td>
<td>Column (g) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (h) data</td>
<td>16296</td>
<td>120 – 128</td>
<td>Column (h) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>12</td>
<td>Column (i) data</td>
<td>3197</td>
<td>130 – 138</td>
<td>Column (i) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>13</td>
<td>Column (j) data</td>
<td>2242</td>
<td>140 – 148</td>
<td>Column (j) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>14</td>
<td>Column (k) data</td>
<td>1404</td>
<td>150 – 158</td>
<td>Column (k) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>15</td>
<td>Column (l) data</td>
<td>4035</td>
<td>160 – 168</td>
<td>Column (l) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>16</td>
<td>Column (m) data</td>
<td>0</td>
<td>170 – 178</td>
<td>Column (m) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>17</td>
<td>Column (n) data</td>
<td>0</td>
<td>180 – 188</td>
<td>Column (n) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>18</td>
<td>Column (o) data</td>
<td>0</td>
<td>190 – 198</td>
<td>Column (o) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>19</td>
<td>Column (p) data</td>
<td>0</td>
<td>200 – 208</td>
<td>Column (p) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>20</td>
<td>Column (q) data</td>
<td>20331</td>
<td>210 – 218</td>
<td>Column (q) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>21</td>
<td>End of Record Code</td>
<td>“XQ”</td>
<td>220-223</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks</td>
</tr>
</tbody>
</table>
### RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

#### DATA RECORD (continued)

Note: Separate all fields with commas.

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sample records:

- 1162,"LBIL","B3a ", 100.0,   2,"XQ"
- 1163,"LBIL","B3a ", 101.0,"Ameritech Services, Inc. ", 5432, 5432, 1358, 2716,
- 1164,"LBIL","B3a ", 102.0,"Illinois Bell Administration Center Inc.", 1136, 432, 1020, 356,
- 1165,"LBIL","B3a ", 130.0,"N/A ", 6568, 5864, 2378, 3072,
- 1166,"LBIL","B3b ", 200.0, 0,"XQ"
- 1167,"LBIL","B3 ", 240.0,"N/A ", 6568, 5864, 2378, 3072,
- 1168,"LBIL","B3 ", 250.0,"N/A ", 0, 0, 0, 0,
- 1169,"LBIL","B3 ", 260.0,"N/A ", 6568, 5864, 2378, 3072,

Continuation of sample records:

- 2716, 16296, 3197, 2242, 1404, 4035, 0, 0, 0, 0, 0,
- 0, 0, 234, 0, 123, 1020, 0, 0, 0, 0,
- 2716, 16296, 3431, 2242, 1527, 5055, 0, 0, 0, 0,
- 2716, 16296, 3431, 2242, 1527, 5055, 0, 0, 0, 0,
- 0, 0, 0, 0, 0, 0, 0, 0, 0,
- 2716, 16296, 3431, 2242, 1527, 5055, 0, 0, 0, 0,

Continuation of sample records:

- 20331,"XQ"
- 1020,"XQ"
- 21351,"XQ"
- 21351,"XQ"
- 0,"XQ"
- 21351,"XQ"
## RECORD TYPE B4 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1170</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B4a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B4. Valid Ids: 100.0 and 200.0.</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 139.0, 201.0 to 239.0. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:
```
1170,"LBIL","B4a ", 100.0, 2,"XQ"
```

- OR -

```
1170,"LBIL","B4a ", 100.0, 0,"XQ"
```
### RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

#### DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1171</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B4a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>101.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 101.0 to 240.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Ameritech Services, Inc.&quot;</td>
<td>27 – 68</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>or &quot;N/A</td>
<td></td>
<td>(spaces until pos. 67)</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>5432</td>
<td>70 – 78</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>4321</td>
<td>80 – 88</td>
<td>Column (d) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 5 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>432</td>
<td>90 – 98</td>
<td>Column (e) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

#### DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Column (ee) data</td>
<td>234</td>
<td>100 – 108</td>
<td>Column (ee) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (f) data</td>
<td>1357</td>
<td>110 – 118</td>
<td>Column (f) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (g) data</td>
<td>11776</td>
<td>120 – 128</td>
<td>Column (g) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>12</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>130 – 133</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

Sample records:

| 1170,"LBIL","B4a ", 100.0, 2,"XQ" |
| 1171,"LBIL","B4a ", 101.0,"Ameritech Services, Inc. ", 5432, 4321, 432, 234, |
| 1172,"LBIL","B4a ", 102.0,"Ameritech Information Systems, Inc. ", 0, 234, 123, 0, |
| 1173,"LBIL","B4a ", 140.0,"N/A ", 5432, 4555, 555, 234, |
| 1174,"LBIL","B4b ", 200.0, 0,"XQ" |

Continuation of sample records:

<p>| 1357, 11776,&quot;XQ&quot; |
| 3456, 3813,&quot;XQ&quot; |
| 4813, 15589,&quot;XQ&quot; |</p>
<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1175</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B5 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 5 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 100.0 to 490.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>1243863</td>
<td>27 – 35</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>56780</td>
<td>37 – 45</td>
<td>Column (c) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>0</td>
<td>47 – 55</td>
<td>Column (d) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>7890</td>
<td>57 – 65</td>
<td>Column (e) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>0</td>
<td>67 – 75</td>
<td>Column (f) data Format: See Field 5 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (g) data</td>
<td>54327</td>
<td>77 – 85</td>
<td>Column (g) data Format: See Field 5 above.</td>
</tr>
</tbody>
</table>
### RECORD TYPE B5 – ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

#### DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
</table>
| 11    | Column (h) data       | 0       | 87 – 95  | Column (h) data  
Format: See Field 5 above. |
| 12    | Column (i) data       | 4801    | 97 – 105 | Column (i) data  
Format: See Field 5 above. |
| 13    | Column (j) data       | 1249405 | 107 – 115| Column (j) data  
Format: See Field 5 above. |
| 14    | End of Record Code    | "XQ"    | 117 – 120| Always contains the letters XQ capitalized with no space between them to indicate the end of the record.  
Format: Include quotation marks. |

Note: Separate all fields with commas.

| 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456 |
|------------------------|----------|----------|------------------------|
| 1175,"LBIL","B5", 100.0, 1243863, 56780, 0, 7890, 0, 54327, 0, 4801, |

| 1 | 1 |
| 1 | 2 |

78901234567890

Continuation of sample records:

| 1249405,"XQ" |

| 1 | 2 |

78901234567890
### RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1208</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B6 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 6 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>240.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 110.0 to 910.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (a) data</td>
<td>&quot;IL&quot;</td>
<td>27 – 30</td>
<td>This field contains the state code corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Column (b) data</td>
<td>23450</td>
<td>32 – 40</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>7</td>
<td>Column (c) data</td>
<td>1234</td>
<td>42 – 50</td>
<td>Column (c) data Format: See Field 6 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (d) data</td>
<td>0</td>
<td>52 – 60</td>
<td>Column (d) data Format: See Field 6 above.</td>
</tr>
<tr>
<td>Field</td>
<td>Item</td>
<td>Example</td>
<td>Position</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------</td>
<td>---------</td>
<td>----------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9</td>
<td>Column (e) data</td>
<td>500</td>
<td>62 – 70</td>
<td>Column (e) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>10</td>
<td>Column (f) data</td>
<td>1280</td>
<td>72 – 80</td>
<td>Column (f) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>11</td>
<td>Column (g) data</td>
<td>25464</td>
<td>82 – 90</td>
<td>Column (g) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>12</td>
<td>Column (h) data</td>
<td>35678</td>
<td>92 – 100</td>
<td>Column (h) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>13</td>
<td>Column (i) data</td>
<td>140</td>
<td>102 – 110</td>
<td>Column (i) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>14</td>
<td>Column (j) data</td>
<td>0</td>
<td>112 – 120</td>
<td>Column (j) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>15</td>
<td>Column (k) data</td>
<td>35678</td>
<td>122 – 130</td>
<td>Column (k) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>16</td>
<td>Column (l) data</td>
<td>140</td>
<td>132 – 140</td>
<td>Column (l) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>17</td>
<td>Column (m) data</td>
<td>36458</td>
<td>142 – 150</td>
<td>Column (m) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 6 above.</td>
</tr>
<tr>
<td>18</td>
<td>Column (n) data</td>
<td>130.00</td>
<td>152 – 160</td>
<td>This field contains the data corresponding to column (n) as shown on the</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Form Section of the Report Definition. Format: Right justified and space</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>filled. Enter as a ratio and round to two decimal places.</td>
</tr>
<tr>
<td>19</td>
<td>Column (o) data</td>
<td>150.00</td>
<td>162 – 170</td>
<td>Column (o) data</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: See Field 18 above.</td>
</tr>
<tr>
<td>20</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>172 – 175</td>
<td>Always contains the letters XQ capitalized with no space between them to</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>indicate the end of the record.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION DATA RECORD (continued)

Note: Separate all fields with commas.

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Sample records:
1208,"LBIL","B6 ", 240.0,"IL", 23450, 1234, 0, 500, 1280, 25464, 35678,
1209,"LBIL","B6 ", 250.0,"IN", 18467, 234, 792, 40, 12785, 0, 30654,
1210,"LBIL","B6 ", 910.0,"TO", 41917, 1468, 792, 540, 14065, 25464, 56118,

Continuation of sample records:
140, 0, 35678, 140, 36458, 130.00, 150.00,"XQ"
0, 223, 16000, 1201, 18256, 0.00, 0.00,"XQ"
140, 223, 51678, 1341, 54714, 130.00, 150.00,"XQ"
## RECORD TYPE B7 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1211</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B7 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B7. Valid Ids: 100.0.</td>
</tr>
<tr>
<td></td>
<td>Row Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 810.0. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

---

**Sample record:**

```
12345678901234567890123456789012345
Sample record:
1211,"LBIL","B7 ", 100.0, 2,"XQ"
- OR -
1211,"LBIL","B7 ", 100.0, 0,"XQ"
```
## RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1212</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B7 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>240.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 110.0 to 810.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (a) data</td>
<td>&quot;IL&quot;</td>
<td>27 – 30</td>
<td>This field contains the state code corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>Column (b) data</td>
<td>2112.00</td>
<td>32 – 38</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: ####.##. Enter an account number using two decimal places. Enter -99999 if field is designated by N/A. Do NOT include quotation marks.</td>
</tr>
<tr>
<td>7</td>
<td>Column (c) data</td>
<td>&quot;Motor Vehicles &quot; or &quot;N/A &quot; (spaces until pos. 80)</td>
<td>40 – 81</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
</tbody>
</table>
### RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Column (d) data</td>
<td>&quot;W&quot;</td>
<td>83 – 85</td>
<td>This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Valid entry: “W” (whole life), “R” (remaining life), “N” (N/A). Format: Enter “N” if field is designated by N/A. Capitalize and include quotation marks.</td>
</tr>
<tr>
<td>9</td>
<td>Column (e) data</td>
<td>28.0</td>
<td>87 – 94</td>
<td>This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>10</td>
<td>Column (f) data</td>
<td>5.32</td>
<td>96 – 104</td>
<td>This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: Enter as a percent and round to two decimal places. See format for Field 9 above if field is designated by N/A.</td>
</tr>
<tr>
<td>11</td>
<td>Column (g) data</td>
<td>4.32</td>
<td>106 – 114</td>
<td>Column (g) data Format: See Field 10 above.</td>
</tr>
<tr>
<td>12</td>
<td>Column (h) data</td>
<td>12.00</td>
<td>116 – 124</td>
<td>Column (h) data Format: See Field 10 above.</td>
</tr>
<tr>
<td>13</td>
<td>Column (i) data</td>
<td>56780</td>
<td>126 – 134</td>
<td>Column (i) data Format: See Field 10 above.</td>
</tr>
<tr>
<td>14</td>
<td>Column (j) data</td>
<td>23456</td>
<td>136 – 144</td>
<td>Column (j) data Format: See Field 10 above.</td>
</tr>
<tr>
<td>15</td>
<td>Column (k) data</td>
<td>2468</td>
<td>146 – 154</td>
<td>Column (k) data Format: See Field 10 above.</td>
</tr>
</tbody>
</table>
RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Column (l) data</td>
<td>17.40</td>
<td>156 – 164</td>
<td>Column (l) data Format: See Field 10 above.</td>
</tr>
<tr>
<td>17</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>166 – 169</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

Sample records:

```
1211,"LBIL","B7  ", 100.0,   2,"XQ"
1212,"LBIL","B7  ", 240.0,"IL",2112.00,"Motor vehicles","R",     28.0,     5.32,
1213,"LBIL","B7  ", 240.0,"IL",2114.00,"Tools and other work equipment","W",     6.3,     7.90,
1214,"LBIL","B7  ", 240.0,"IL",2212.20,"Packet switching","W",    11.1,    11.32,
1215,"LBIL","B7  ", 245.0,"TO", -99999,"N/A","N",-99999.0,-99999.00,
1216,"LBIL","B7  ", 250.0,"IN",2123.00,"Office equipment","R",     38.0,     3.32,
1217,"LBIL","B7  ", 250.0,"IN",2231.00,"Radio systems","W",     5.3,     5.90,
1218,"LBIL","B7  ", 250.0,"IN",2232.20,"Optical circuit","R",     14.1,    12.34,
1219,"LBIL","B7  ", 255.0,"TO", -99999,"N/A","N",-99999.0,-99999.00,
```

Continuation of sample records:

```
4.32,    12.00,    56780,    23456,    2468,    17.40,"XQ"
13.00,     5.23,    7390,    3200,     246,     5.40,"XQ"
7.16,    11.32,    7716,    1236,    36972,    11.00,"XQ"
-99999.00,-99999.00, 71886,    27892,   -99999,-99999.00,"XQ"
6.33,     2.10,    58980,    12456,    4567,     14.40,"XQ"
18.00,     7.23,    3692,    5600,     890,     7.40,"XQ"
9.16,    12.32,    2367,    9101,    12562,    12.00,"XQ"
-99999.00,-99999.00, 65039,    27157,   -99999,-99999.00,"XQ"
```
### RECORD TYPE B10 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1220</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B10 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B10.</td>
</tr>
<tr>
<td></td>
<td>Row Number</td>
<td></td>
<td></td>
<td>Valid Ids: 100.0.</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 150.0. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:

```
12345678901234567890123456789012345
Sample record:
1220,"LBIL"","B10 ", 100.0, 2,"XQ"

- OR -

1220,"LBIL"","B10 ", 100.0, 0,"XQ"
```
**RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD**

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1221</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;B10 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>101.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 101.0 to 160.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Wisconsin Bell&quot;</td>
<td>27 – 68</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td>0 – or – &quot;N/A</td>
<td>(spaces until pos. 67)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>53456</td>
<td>70 – 78</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>7</td>
<td>Column (d) data</td>
<td>468</td>
<td>80 – 88</td>
<td>Column (d) data Format: See Field 6 above.</td>
</tr>
<tr>
<td>8</td>
<td>Column (e) data</td>
<td>1256</td>
<td>90 – 98</td>
<td>Column (e) data Format: See Field 6 above.</td>
</tr>
<tr>
<td>9</td>
<td>Column (f) data</td>
<td>54253</td>
<td>100 – 108</td>
<td>Column (f) data Format: See Field 6 above.</td>
</tr>
</tbody>
</table>
RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>110 – 113</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

Sample records:

```
1221,"LBIL","B10 ", 100.0,  2,"XQ"
1222,"LBIL","B10 ", 101.0,"Wisconsin Bell                          ", 53456,  468,  1256,
1223,"LBIL","B10 ", 102.0,"Ameritech Audiotex Services, Inc.       ", 14367,  90,  0,
1224,"LBIL","B10 ", 160.0,"N/A                                     ", 67823,  558,  1256,
```

Continuation of sample records:

```
54253,"XQ"
14286,"XQ"
68521,"XQ"
```
## RECORD TYPE I1 – INCOME STATEMENT ACCOUNTS DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1225</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I1 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 1 with no space between them.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>5001.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Valid range: 510.0 to 530.0, 615.0 to 690.0, 700.0 to 790.0, 830.0 to 860.0, 5001.0 to 5300.0, 6110.0 to 6790.0, 7100.0 to 7990.0.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Account Balance data</td>
<td>109752</td>
<td>27 – 35</td>
<td>This field contains the ending balance or dollar amount recorded in the particular account.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Right justified and space filled.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>37 – 40</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: Separate all fields with commas.

Sample records:
```
1225,"LBIL","I1 " ,5001.0, 109752,"XQ"
1306,"LBIL","I1 " ,7100.0, 5432,"XQ"
```
### RECORD TYPE I2 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1324</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I2a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID Row Number</td>
<td>100.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I2. Valid Id: 100.0, 200.0</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 139.0, 201.0 to 239.0 Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record:

```
12345678901234567890123456789012345
Sample record:
1324,"LBIL","I2a ", 100.0,   2,"XQ"
- OR -
1324,"LBIL","I2a ", 100.0,   0,"XQ"
```
# RECORD TYPE I2 – ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

## DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1035</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I2a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>101.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 101.0 to 240.0. Included only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Ameritech Services, Inc. &quot;</td>
<td>27 – 68</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&quot;N/A &quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>2716</td>
<td>70 – 78</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
</tbody>
</table>
## Field 7: Column (cc) data
- **Example:** 5432
- **Position:** 80 – 88
- **Description:** Column (cc) data Format: See Field 6 above.

## Field 8: Column (d) data
- **Example:** 2716
- **Position:** 90 – 98
- **Description:** Column (d) data Format: See Field 6 above.

## Field 9: Column (dd) data
- **Example:** 60000
- **Position:** 100 – 108
- **Description:** Column (dd) data Format: See Field 6 above.

## Field 10: Column (e) data
- **Example:** 6789
- **Position:** 110 – 118
- **Description:** Column (e) data Format: See Field 6 above.

## Field 11: Column (f) data
- **Example:** 77653
- **Position:** 120 – 128
- **Description:** Column (f) data Format: See Field 6 above.

## Field 12: End of Record Code
- **Example:** "XQ"
- **Position:** 130 – 133
- **Description:** Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

### Note:
Separate all fields with commas.

### Sample records:
- 1035,"LBIL","I2a ", 100.0,   2,"XQ"
- 1036,"LBIL","I2a ", 101.0,"Ameritech Service, Inc. ", 2716,    5432,    2716,    10864,
- 1037,"LBIL","I2a ", 102.0,"Illinois Bell Communications, Inc. ", 123,        0,      456,     7890,
- 1038,"LBIL","I2a ", 140.0,"N/A ", 2839,    5432,    3172,    18754,
- 1039,"LBIL","I2b ", 200.0,   0,"XQ"

### Continuation of sample records:
- (end of Record 1035 Type I2a, Row 100.0)
  60000,    70864,"XQ"
  5678,    14147,"XQ"
  65678,    85011,"XQ"
- (end of Record 1039 Type I2b, Row 200.0)
## RECORD TYPE I6 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1342</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I6a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 6 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID Row Number</td>
<td>205.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I6. Valid Id: 205.0, 225.0</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 210.0 to 218.0, 230.0 to 238.0 Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

### Sample record:

```
12345678901234567890123456789012345
Sample record:
1342,"LBIL","I6a ",205.0, 2,"XQ"
    – OR –
1342,"LBIL","I6a ",205.0, 0,"XQ"
```
### RECORD TYPE I6 – SPECIAL CHARGES DATA RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1343</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I6a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 6 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>210.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 100.0 to 270.0. Included only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
</tbody>
</table>
| 5     | Column (b) data     | "Ann Arbor  
Datakit... "  
– or –  
"N/A         
(spaces until pos. 82) | 27 – 83  | This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks. |
| 6     | Column (c) data     | 3456         | 85 – 93  | This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero. |
| 7     | End of Record Code  | "XQ"         | 95 – 98  | Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.       |
Note: Separate all fields with commas.

<p>| | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1340</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>100.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>2716</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1341</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>200.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>123</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1342</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6a&quot;</td>
<td>205.0</td>
<td>2</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1343</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6a&quot;</td>
<td>210.0</td>
<td>&quot;Ann Arbor Databank&quot;</td>
<td></td>
<td>3456</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1344</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6a&quot;</td>
<td>211.0</td>
<td>&quot;Illinois Waterfront Mall&quot;</td>
<td></td>
<td>4567</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1345</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6a&quot;</td>
<td>219.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>8023</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1346</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>220.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>716</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1347</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6b&quot;</td>
<td>225.0</td>
<td>0</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1348</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>240.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>6790</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1349</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>250.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>14523</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1350</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>260.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>30175</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1351</td>
<td>&quot;LBIL&quot;</td>
<td>&quot;I6&quot;</td>
<td>270.0</td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>32891</td>
<td>&quot;XQ&quot;</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## RECORD TYPE I7 – SECTION ID RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1352</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I7a &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Section ID Row Number</td>
<td>200.0</td>
<td>20 – 25</td>
<td>Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I7. Valid Id: 200.0, 600.0, 700.0, 800.0, 900.0, 1300.0, 1400.0, 1500.0, 1600.0, 1700.0, 1800.0</td>
</tr>
<tr>
<td>5</td>
<td>Section Item Count</td>
<td>2 – or – 0</td>
<td>27 – 30</td>
<td>Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 201.0 to 598.0, 601.0 to 698.0, 701.0 to 798.0, 801.0 to 898.0, 901.0 to 1298.0, 1301.0 to 1398.0, 1401.0 to 1498.0, 1501.0 to 1598.0, 1601.0 to 1698.0, 1701.0 to 1798.0, 1801.0 to 1898.0 Format: Right justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>32 – 35</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample record: 1352,"LBIL","I7a " , 200.0, 2,"XQ" – OR – 1352,"LBIL","I7a " , 200.0, 0,"XQ"
<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1353</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;I7a&quot;</td>
<td>13 – 18</td>
<td>Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Row Number</td>
<td>201.0</td>
<td>20 – 25</td>
<td>Row numbers as identified on the Report definition. Valid range: 201.0 to 2000.0. Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.</td>
</tr>
<tr>
<td>5</td>
<td>Column (b) data</td>
<td>&quot;Carrie M. Smith &quot;</td>
<td>27 – 83</td>
<td>This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>&quot;N/A&quot;</td>
<td></td>
<td>(spaces until pos. 82)</td>
</tr>
<tr>
<td>6</td>
<td>Column (c) data</td>
<td>1234</td>
<td>85 – 93</td>
<td>This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.</td>
</tr>
<tr>
<td>7</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>95 – 98</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>
RECORD TYPE I7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES DATA RECORD (continued)

Note: Separate all fields with commas.

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
| 1352, "LBIL", "I7a",
| 1353, "LBIL", "I7a",
| 1354, "LBIL", "I7a",
| 1355, "LBIL", "I7a",
| 1356, "LBIL", "I7b",
| 1357, "LBIL", "I7b",
| 1358, "LBIL", "I7b",
| 1359, "LBIL", "I7c",
| 1360, "LBIL", "I7d",
| 1361, "LBIL", "I7d",
| 1362, "LBIL", "I7d",
| 1363, "LBIL", "I7e",
| 1364, "LBIL", "I7f",
| 1365, "LBIL", "I7g",
| 1366, "LBIL", "I7h",
| 1367, "LBIL", "I7i",
| 1368, "LBIL", "I7j",
| 1369, "LBIL", "I7k",
| 1370, "LBIL", "I7",
| 1371, "LBIL", "I7",

Sample records:

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 1352, "LBIL", "I7a",
| 1353, "LBIL", "I7a",
| 1354, "LBIL", "I7a",
| 1355, "LBIL", "I7a",
| 1356, "LBIL", "I7b",
| 1357, "LBIL", "I7b",
| 1358, "LBIL", "I7b",
| 1359, "LBIL", "I7c",
| 1360, "LBIL", "I7d",
| 1361, "LBIL", "I7d",
| 1362, "LBIL", "I7d",
| 1363, "LBIL", "I7e",
| 1364, "LBIL", "I7f",
| 1365, "LBIL", "I7g",
| 1366, "LBIL", "I7h",
| 1367, "LBIL", "I7i",
| 1368, "LBIL", "I7j",
| 1369, "LBIL", "I7k",
| 1370, "LBIL", "I7",
<p>| 1371, &quot;LBIL&quot;, &quot;I7&quot;, |</p>
<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1372</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;C3 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter C capitalized and the number 3 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Record Number</td>
<td>1038</td>
<td>20 – 23</td>
<td>This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>5</td>
<td>Table Number</td>
<td>&quot;B1 &quot;</td>
<td>25 – 30</td>
<td>This field contains the table number of the table in which the confidential data appear. If the request is for the entire table, use “ZZZZ”. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>Row Number</td>
<td>2001.0</td>
<td>32 – 37</td>
<td>This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.</td>
</tr>
<tr>
<td>7</td>
<td>Column Label</td>
<td>&quot;AB&quot;</td>
<td>39 – 42</td>
<td>This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter “ZZ”. If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
</tbody>
</table>
### RECORD TYPE C3 – CONFIDENTIAL TREATMENT RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Second Column Label</td>
<td>&quot;AC&quot;</td>
<td>44 – 47</td>
<td>Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column. Otherwise, enter “   ”.</td>
</tr>
<tr>
<td>9</td>
<td>Third Column Label</td>
<td>&quot;AD&quot;</td>
<td>49 – 52</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Twentieth Col. Label</td>
<td>&quot; &quot;</td>
<td>134 – 137</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>139 – 142</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

Sample records:

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
<th>10</th>
</tr>
</thead>
<tbody>
<tr>
<td>1372,&quot;LBIL&quot;,&quot;C3&quot;,&quot;1038&quot;,&quot;B1&quot;,&quot;2001.0&quot;,&quot;AC&quot;,&quot;AD&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1373,&quot;LBIL&quot;,&quot;C3&quot;,&quot;1061&quot;,&quot;B1&quot;,&quot;2232.1&quot;,&quot;AE&quot;,&quot;AF&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1374,&quot;LBIL&quot;,&quot;C3&quot;,&quot;9999&quot;,&quot;I1&quot;,&quot;9999.0&quot;,&quot;B&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1375,&quot;LBIL&quot;,&quot;C3&quot;,&quot;9999&quot;,&quot;I0&quot;,&quot;9999.0&quot;,&quot;B&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,&quot;&quot;,</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Continuation of sample records:

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

Continuation of sample records:

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>
### RECORD TYPE F3 – FOOTNOTE TEXT RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number (for this record)</td>
<td>1376</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type &quot;F3 &quot;</td>
<td>13 – 18</td>
<td></td>
<td>Always contains the letter F capitalized and the number 3 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Record Number (for the footnoted data)</td>
<td>1038</td>
<td>20 – 23</td>
<td>This field contains the record number of the record which contains the footnoted data. See Section F for Footnote structure guidelines. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>5</td>
<td>Table Number &quot;B1 &quot;</td>
<td>25 – 30</td>
<td></td>
<td>This field contains the table number of the table in which the footnoted data appear. See Section F for Footnote structure guidelines. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>Row Number 2001.0</td>
<td>32 – 37</td>
<td></td>
<td>This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.</td>
</tr>
<tr>
<td>7</td>
<td>Column Label &quot;AE &quot;</td>
<td>39 – 42</td>
<td></td>
<td>This field contains the column letter(s) of the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
<tr>
<td>8</td>
<td>Footnote Number 1</td>
<td>44 – 46</td>
<td></td>
<td>The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.</td>
</tr>
</tbody>
</table>
### RECORD TYPE F3 – FOOTNOTE TEXT RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Sequence Number</td>
<td>1</td>
<td>48–49</td>
<td>The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>10</td>
<td>Footnote Text</td>
<td>&quot;Footnote text &quot;</td>
<td>51–107</td>
<td>The text of the footnote or of the continuation line. Format: Include quotation marks at the beginning and end of this field and left justify within these quotation marks.</td>
</tr>
<tr>
<td>11</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>109–112</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

**Notes:** All fields are separated by commas.

Certain items require accompanying footnotes and those items are specified in the appropriate section of the instructions for filing the 43-02. Such footnotes are mandatory and must be entered in the footnote text records.

See Section F for detailed footnote content and structure guidelines.

Sample records:

```
1376,"LBIL","F3","1038","B1","2001.0","AB",1,1,"Footnote 1 pertains to column AE of Table B1 row 2001.0","XQ"
1377,"LBIL","F3","1038","B1","2001.0","AB",1,2,"continuation text for footnote 1","XQ"
1378,"LBIL","F3","1038","B1","2001.0","AB",1,3,"continuation text for footnote 1","XQ"
1379,"LBIL","F3","1038","B1","2001.0","AB",1,4,"last line of footnote 1","XQ"
1380,"LBIL","F3","1038","B1","2001.0","AF",2,1,"Footnote 2 pertains to col. AF of Table B-1 row 2001.0","XQ"
1381,"LBIL","F3","1265","I1","6310.0","ZZ",3,1,"Footnote 3 pertains to all cols.of Table I-1 row 6310.0","XQ"
1382,"LBIL","F3","9999","I6","9999.0","ZZ",4,1,"Footnote 4 pertains to the entire Table I-6 column C","XQ"
1383,"LBIL","F3","1370","I7","1900.0","C",5,1,"Footnote 5 pertains to column C Table I-7 of row 1900.0","XQ"
```
### RECORD TYPE E4 – ERRATUM RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number (for this record)</td>
<td>1384</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;E4 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter E capitalized and the number 4 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Record Number (for the corrected data)</td>
<td>1038</td>
<td>20 – 23</td>
<td>This field contains the record number of the record which contains the data which were corrected in this submission. See Section G for Errata structure guidelines. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>5</td>
<td>Table Number</td>
<td>&quot;B1 &quot;</td>
<td>25 – 30</td>
<td>This field contains the table number of the table in which the corrected data appear. See Section G for Errata structure guidelines. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
<tr>
<td>6</td>
<td>Row Number</td>
<td>2001.0</td>
<td>32 – 37</td>
<td>This field contains the row number of the row which contains the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number. For row numbers with one decimal place (e.g., 2212.1), use the row number as shown.</td>
</tr>
<tr>
<td>7</td>
<td>Column Label</td>
<td>&quot;AB&quot;</td>
<td>39 – 42</td>
<td>This field contains the column letter of the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines. If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.</td>
</tr>
</tbody>
</table>
RECORD TYPE E4 – ERRATUM RECORD (continued)

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Second Column Label</td>
<td>&quot;AC &quot;</td>
<td>44 – 47</td>
<td>Fields 8 thru 26 are similar to Field 7 and are used when the correction is in the same row and more than one column. Otherwise, enter “ &quot; .</td>
</tr>
<tr>
<td>9</td>
<td>Third Column Label</td>
<td>&quot;AD &quot;</td>
<td>49 – 52</td>
<td>This field contains the footnote number that explains the correction. Format: Right justified and space filled.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Twentieth Col. Label</td>
<td>&quot; &quot;</td>
<td>134 – 137</td>
<td>This field contains the footnote number that explains the correction. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>27</td>
<td>Footnote Number</td>
<td>1</td>
<td>139 – 141</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
<tr>
<td>28</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>143 – 146</td>
<td></td>
</tr>
</tbody>
</table>

Notes: All fields are separated by commas.

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new submission.

See Section G for detailed Errata content and structure guidelines.
### RECORD TYPE T1 – TRAILER RECORD

<table>
<thead>
<tr>
<th>Field</th>
<th>Item</th>
<th>Example</th>
<th>Position</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Record Number</td>
<td>1387</td>
<td>1 – 4</td>
<td>The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.</td>
</tr>
<tr>
<td>2</td>
<td>COSA</td>
<td>&quot;LBIL&quot;</td>
<td>6 – 11</td>
<td>The COSA code for the filing entity. Format: Include quotation marks.</td>
</tr>
<tr>
<td>3</td>
<td>Record Type</td>
<td>&quot;T1 &quot;</td>
<td>13 – 18</td>
<td>Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.</td>
</tr>
<tr>
<td>4</td>
<td>Contact Person</td>
<td>&quot;John Doe                              &quot;</td>
<td>18 – 61</td>
<td>The name of the person to contact if there are questions about the report. Format: Include quotation marks.</td>
</tr>
<tr>
<td></td>
<td>(spaces until pos. 60)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Telephone #</td>
<td>&quot;(202) 555 – 1212 x123                  &quot;</td>
<td>63 – 84</td>
<td>The Contact Person’s telephone number. Format: Include quotation marks.</td>
</tr>
<tr>
<td>6</td>
<td>End of Record Code</td>
<td>&quot;XQ&quot;</td>
<td>86 – 89</td>
<td>Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.</td>
</tr>
</tbody>
</table>

Note: All fields are separated by commas.

1387,"LBIL","T1 ","John Doe ","(202) 555 – 1212 x123 ","XQ"