

This document provides the instructions for FCC Report 43-03, the ARMIS Joint Cost Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition
  - a. Summary - description of the form and its reporting burden.
  - b. Form - illustration of the rows and columns to be reported.
  - c. Row Instructions - instructions for completing the rows to be reported.
  - d. Column Descriptions - description of the columns to be reported.
  - e. Certification - illustration of the certification page.
3. Automated Report Specifications - detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - specifications for the paper report to be filed.
5. COSA Code Table - list of four letter COSA codes (CO = Company, SA = Study Area).

A. **Introduction**

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

B. **General Information**

1. FCC Report 43-03 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). This report has been revised in accordance with the 1998 Biennial Review Orders, CC Docket No. 98-81 and CC Docket No. 98-117 (dated June 30, 1999). The report is prescribed for each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See Memorandum Opinion and Order DA 95-1488 (June 30, 1995) and Order and Notice of Proposed Rulemaking CC Docket No. 96-193 (September 12, 1996).
2. In the aforementioned 1998 Biennial Review Orders, the Commission granted the option of reduced reporting requirements for mid-size ILECs starting with the 1999 reporting year. Mid-size ILECs electing to report at this reduced level would file Part 32 Accounts at the Class B account level and only certain tables within the ARMIS USOA (43-02) Report.
3. Affected carriers shall file by April 1 for the previous calendar year.
4. The report shall be filed on a study area (jurisdiction) basis.
5. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
6. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
7. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.

8. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-03, which identifies the filing as the ARMIS Joint Cost Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paperreport, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.
9. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.
10. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

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

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

of the data items except those items which are "Not Available" or those items which have been "Withheld."

3. See the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.

**D. Where to File**

1. Carriers submitting FCC Report 43-03 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

<b>NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT</b>						
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Confidential Paper Report</b>	<b>Confidential Automated Report (Diskette)</b>	<b>Public Paper Report</b>	<b>Public Automated Report (Diskette)</b>
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	—	—	—	—	—
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	—	—	—	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	—	—	1	1

<b>NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT</b>				
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Unrestricted Paper Report</b>	<b>Unrestricted Automated Report (Diskette)</b>
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	—	—	—
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	—	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	1	1

E. **Footnotes**

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

**EXAMPLES:**

Do not say, "Data are compiled using a more inclusive process than in previous filing."

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

Do not say, "This value was not calculated pursuant to the instructions."

Do say, "This value was calculated using the xxx method rather than the method described in the instructions because..."

Do not say, "Corrected Data."

Do say, "\$xxxx is changed to \$xxxx because ...".

Do not say, "Waiver" or Waiver Granted."

Do say, "Waiver of Part xx.xxx was granted in CC Docket No. xx-xxx, X FCC, xxxx (1992) to allow Any Company to ....because...."

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

**F. Errata**

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-03. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report and Paper Specifications. In addition, the carrier must include in the transmittal letter, a brief statement indicating the reason for the errata.

**G. Certification**

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-03 by including a certification statement, signed by a corporate officer, as the last page of the paper report.
2. The text of the certification statement is included in the attached Report Definition.

**H. Waivers**

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-03, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

**I. Extension of Filing Time**

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

**J. Public Information**

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-03 may be examined by the public at the FCC Reference Information Center (RIC), 445 Twelfth Street, S.W., Washington, D.C. Parties should contact RIC at (202) 418-0270.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-03 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.
3. Copies of the detailed reporting procedures for this report may be obtained over the Internet, from the Commission's web site, at <http://www.fcc.gov/ccb/armis/>.

For further information regarding these procedures, contact:

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

Approved by OMB  
3060-0513  
Edition Date: 12/1999

### SUMMARY

Estimated Average Burden Hours Per Response: 83 hours

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

The ARMIS Joint Cost Report contains the following:

	<u>Pages</u>
Table I - Regulated/Nonregulated Data (Class A Account Level Reporting) .....	3 - 20
Table I - Regulated/Nonregulated Data (Class B Account Level Reporting) .....	21 - 26
Row Instructions and Column Descriptions .....	27 - 31
Certification.....	32

All monetary figures must be rounded to the nearest thousand dollars. Unless otherwise indicated, account balances must reflect the result of operations as of the end of the reporting period (December 19XX).

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 amount(s) and an explanation as a footnote to the field. The amount(s) 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 an errata occurs, 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 Joint Cost Report collects the operating results of the carriers total activities for every account in the Joint Cost, as specified in Part 32 of the Commission's Rules. The ARMIS Joint Cost Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.



Public reporting burden for this collection of information is estimated to average 83 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

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

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 1 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**REVENUES**Local Network Service

5001	Basic area revenue			N/A	N/A	N/A	N/A	N/A
5002	Optional extended area			N/A	N/A	N/A	N/A	N/A
5003	Cellular mobile			N/A	N/A	N/A	N/A	N/A
5004	Other mobile services			N/A	N/A	N/A	N/A	N/A
510	Basic local services			N/A	N/A	N/A	N/A	N/A
5010	Public telephone	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5040	Local private line			N/A	N/A	N/A	N/A	N/A
5050	Customer premises			N/A	N/A	N/A	N/A	N/A
5060	Other local exchange			N/A	N/A	N/A	N/A	N/A
5069	Other local settlements			N/A	N/A	N/A	N/A	N/A
520	Local network services			N/A	N/A	N/A	N/A	N/A

Network Access Services

5081	End user			N/A	N/A	N/A	N/A	N/A
5082	Switched access			N/A	N/A	N/A	N/A	N/A
5083	Special access			N/A	N/A	N/A	N/A	N/A
5084	State access			N/A	N/A	N/A	N/A	N/A
5080	Network access services			N/A	N/A	N/A	N/A	N/A

Toll Network Services

5100	LD message revenue			N/A	N/A	N/A	N/A	N/A
5111	LD Inward-only			N/A	N/A	N/A	N/A	N/A
5112	LD Outward-only			N/A	N/A	N/A	N/A	N/A
5110	Unidirectional LD services			N/A	N/A	N/A	N/A	N/A
5121	Subvoice LD pvt network			N/A	N/A	N/A	N/A	N/A
5122	Voice LD pvt network			N/A	N/A	N/A	N/A	N/A
5123	Audio LD pvt network			N/A	N/A	N/A	N/A	N/A
5124	Video LD pvt network			N/A	N/A	N/A	N/A	N/A
5125	Digital LD pvt network			N/A	N/A	N/A	N/A	N/A
5126	LD pvt network switching			N/A	N/A	N/A	N/A	N/A
5128	Other LD pvt network			N/A	N/A	N/A	N/A	N/A
5129	Other LD pvt settlements			N/A	N/A	N/A	N/A	N/A
5120	LD private network service			N/A	N/A	N/A	N/A	N/A
5160	Other LD			N/A	N/A	N/A	N/A	N/A
5169	Other LD settlements			N/A	N/A	N/A	N/A	N/A
525	LD network services			N/A	N/A	N/A	N/A	N/A

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 2 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
-------------------------	----------------------	---------------------------	------------------------------	---	-----------------------------	---------------------------------

**REVENUES**Local Network Services

5001	Basic area revenue		N/A		N/A	N/A
5002	Optional extended area		N/A		N/A	N/A
5003	Cellular mobile		N/A		N/A	N/A
5004	Other mobile services		N/A		N/A	N/A
510	Basic local services		N/A		N/A	N/A
5010	Public telephone	N/A	N/A	N/A	N/A	N/A
5040	Local private line		N/A		N/A	N/A
5050	Customer premises		N/A		N/A	N/A
5060	Other local exchange		N/A		N/A	N/A
5069	Other local settlements		N/A		N/A	N/A
520	Local network services		N/A			

Network Access Services

5081	End user		N/A			
5082	Switched access		N/A			
5083	Special access		N/A			
5084	State access		N/A			
5080	Network access services		N/A			

Toll Network Services

5100	LD message revenue		N/A		N/A	N/A
5111	LD Inward-only		N/A		N/A	N/A
5112	LD Outward-only		N/A		N/A	N/A
5110	Unidirectional LD services		N/A		N/A	N/A
5121	Subvoice LD pvt network		N/A		N/A	N/A
5122	Voice LD pvt network		N/A		N/A	N/A
5123	Audio LD pvt network		N/A		N/A	N/A
5124	Video LD pvt network		N/A		N/A	N/A
5125	Digital LD pvt network		N/A		N/A	N/A
5126	LD pvt network switching		N/A		N/A	N/A
5128	Other LD pvt network		N/A		N/A	N/A
5129	Other LD pvt settlements		N/A		N/A	N/A
5120	LD private network service		N/A		N/A	N/A
5160	Other LD		N/A		N/A	N/A
5169	Other LD settlements		N/A		N/A	N/A
525	LD network services		N/A			

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 3 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**REVENUES**Miscellaneous

5230	Directory							
5240	Rent			N/A	N/A	N/A	N/A	N/A
5250	Corporate operations			N/A	N/A	N/A	N/A	N/A
5261	Special billing arrangement			N/A	N/A	N/A	N/A	N/A
5262	Customer operations			N/A	N/A	N/A	N/A	N/A
5263	Plant operations			N/A	N/A	N/A	N/A	N/A
5264	Other incidental regulated			N/A	N/A	N/A	N/A	N/A
5269	Other settlements			N/A	N/A	N/A	N/A	N/A
5260	Miscellaneous revenue			N/A	N/A	N/A	N/A	N/A
5270	Carrier billing and collection			N/A	N/A	N/A	N/A	N/A
5200	Miscellaneous services							
5280	Nonregulated		N/A		N/A	N/A	N/A	N/A

Uncollectible

5301	Uncoll-telecommunications							
5302	Uncoll-other							
5300	Uncollectible revenue							

530	Total Operating Revenues							
-----	--------------------------	--	--	--	--	--	--	--

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 4 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>REVENUES</b>						
<u>Miscellaneous</u>						
5230	Directory					
5240	Rent		N/A		N/A	N/A
5250	Corporate operations		N/A		N/A	N/A
5261	Special billing arrangement		N/A		N/A	N/A
5262	Customer operations		N/A		N/A	N/A
5263	Plant operations		N/A		N/A	N/A
5264	Other incidental regulated		N/A		N/A	N/A
5269	Other settlements		N/A		N/A	N/A
5260	Miscellaneous revenue		N/A		N/A	N/A
5270	Carrier billing and collection		N/A		N/A	N/A
5200	Miscellaneous services					
5280	Nonregulated	N/A		N/A	N/A	N/A
<u>Uncollectible</u>						
5301	Uncoll-telecommunications				N/A	N/A
5302	Uncoll-other				N/A	N/A
5300	Uncollectible revenue					
530	Total Operating Revenues					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 5 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**EXPENSES**Plant Specific

6112	Motor vehicle							
6113	Aircraft							
6114	Tools and other work equipment							
6110	Network support							
6121	Land and building							
6122	Furniture and artworks							
6123	Office equipment							
6124	General purpose computers							
6120	General support							
6211	Analog electronic							
6212	Digital electronic							
6215	Electro-mechanical							
6210	Central office switching							
6220	Operator systems							

Central Ofc-Transmission

6231	Radio systems							
6232	Circuit equipment							
6230	Central office transmission							
6311	Station apparatus							
6341	Large PBX							
6351	Public telephone terminal equipment							
6362	Other terminal equipment							
6310	Information O/T							
6411	Poles							
6421	Aerial cable							
6422	Underground cable							
6423	Buried cable							
6424	Submarine cable							
6425	Deep sea cable							
6426	Intrabuilding network cable							
6431	Aerial wire							
6441	Conduit systems							
6410	Cable and wire facilities							

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 6 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
-------------------------	----------------------	---------------------------	------------------------------	---	-----------------------------	---------------------------------

**EXPENSES**Plant Specific

6112	Motor vehicle				N/A	N/A
6113	Aircraft				N/A	N/A
6114	Tools and other work equipment				N/A	N/A
6110	Network support					
6121	Land and building				N/A	N/A
6122	Furniture and artworks				N/A	N/A
6123	Office equipment				N/A	N/A
6124	General purpose computers				N/A	N/A
6120	General support					
6211	Analog electronic				N/A	N/A
6212	Digital electronic				N/A	N/A
6215	Electro-mechanical				N/A	N/A
6210	Central office switching					
6220	Operator systems					

Central Ofc-Transmission

6231	Radio systems				N/A	N/A
6232	Circuit equipment				N/A	N/A
6230	Central office transmission					
6311	Station apparatus				N/A	N/A
6341	Large PBX				N/A	N/A
6351	Public tel terminal equipment				N/A	N/A
6362	Other terminal equipment				N/A	N/A
6310	Information O/T					
6411	Poles				N/A	N/A
6421	Aerial cable				N/A	N/A
6422	Underground cable				N/A	N/A
6423	Buried cable				N/A	N/A
6424	Submarine cable				N/A	N/A
6425	Deep sea cable				N/A	N/A
6426	Intrabuilding network cable				N/A	N/A
6431	Aerial wire				N/A	N/A
6441	Conduit systems				N/A	N/A
6410	Cable and wire facilities					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 7 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
<b>EXPENSES</b>								
<u>Plant Non-Specific</u>								
6511	PHFTU							
6512	Provisioning							
6510	Other P/P&E expense							
6531	Power							
6532	Network administration							
6533	Testing							
6534	Plant operations administration							
6535	Engineering							
6530	Network operations							
6540	Access expense							
<u>Depreciation/Amortization</u>								
6561	Depreciation-TPIS							
6562	Depreciation-PHFTU							
6563	Amortization-tangible							
6564	Amortization-intangible							
6565	Amortization-other							
6560	Depreciation/Amortization							
<u>Customer Operations-Marketing</u>								
6611	Product management							
6612	Sales							
6613	Product advertising							
6610	Marketing expense							
<u>Customer Operations-Services</u>								
6621	Call completion							
6622	Number services							
6623	Customer services							
6620	Services expense							
<u>Corporate Operations</u>								
6711	Executive							
6712	Planning							
6710	Executive and planning							



## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 8 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>EXPENSES</b>						
<u>Plant Non-specific</u>						
6511	PHFTU				N/A	N/A
6512	Provisioning				N/A	N/A
6510	Other P/P&E expense					
6531	Power				N/A	N/A
6532	Network administration				N/A	N/A
6533	Testing				N/A	N/A
6534	Plant operations administration				N/A	N/A
6535	Engineering				N/A	N/A
6530	Network operations					
6540	Access expense					
<u>Depreciation/Amortization</u>						
6561	Depreciation-TPIS				N/A	N/A
6562	Depreciation-PHFTU				N/A	N/A
6563	Amortization-tangible				N/A	N/A
6564	Amortization-intangible				N/A	N/A
6565	Amortization-other				N/A	N/A
6560	Depreciation/Amortization					
<u>Customer Operations-Marketing</u>						
6611	Product management				N/A	N/A
6612	Sales				N/A	N/A
6613	Product advertising				N/A	N/A
6610	Marketing expense					
<u>Customer Operations-Services</u>						
6621	Call completion				N/A	N/A
6622	Number services				N/A	N/A
6623	Customer services				N/A	N/A
6620	Services expense					
<u>Corporate Operations</u>						
6711	Executive				N/A	N/A
6712	Planning				N/A	N/A
6710	Executive and planning					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 9 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**EXPENSES**General & Administrative

6721	Accounting & finance							
6722	External relations							
6723	Human resources							
6724	Information management							
6725	Legal							
6726	Procurement							
6727	Research & development							
6728	Other general & administrative							
6720	General & administrative							
6790	Provision uncollectible notes							
720	Total operating expenses							

Other Operating Inc/Exp

7110	Income custom work							
7130	Return nonregulated use							
7140	Gains/losses foreign							
7150	Gains/losses from land/artworks							
7160	Other operating gains/losses							
7100	Other operating inc/exp							

Operating Taxes

7210	Operating invest. tax credit-net							
7220	Operating federal income taxes							
7230	Operating state & local taxes							
7240	Operating other taxes							
7250	Provision deferred income taxes							
7200	Operating taxes							

Nonoperating Inc/Exp

7310	Dividend income							
7320	Interest income							
7330	Income from sinking/other funds							
7340	AFUDC							
7350	Gains/losses from property							
7360	Other nonoperating income							
7370	Special charges							
7300	Nonoperating inc/exp							

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 10 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>EXPENSES</b>						
<u>General &amp; Administrative</u>						
6721	Accounting & finance				N/A	N/A
6722	External relations				N/A	N/A
6723	Human resources				N/A	N/A
6724	Information management				N/A	N/A
6725	Legal				N/A	N/A
6726	Procurement				N/A	N/A
6727	Research & development				N/A	N/A
6728	Other general & administrative				N/A	N/A
6720	General & administrative					
6790	Provision uncollectible notes					
720	Total operating expenses					
<u>Other Operating Inc/Exp</u>						
7110	Income custom work				N/A	N/A
7130	Return nonregulated use				N/A	N/A
7140	Gains/losses foreign				N/A	N/A
7150	Gains/losses from land/artworks				N/A	N/A
7160	Other operating gains/losses				N/A	N/A
7100	Other operating inc/exp					
<u>Operating Taxes</u>						
7210	Operating invest. tax credit-net				N/A	N/A
7220	Operating federal income taxes				N/A	N/A
7230	Operating state & local taxes				N/A	N/A
7240	Operating other taxes				N/A	N/A
7250	Provision deferred income taxes				N/A	N/A
7200	Operating taxes					
<u>Nonoperating Inc/Exp</u>						
7310	Dividend income				N/A	N/A
7320	Interest income				N/A	N/A
7330	Income from sinking/other funds				N/A	N/A
7340	AFUDC				N/A	N/A
7350	Gains/losses from property				N/A	N/A
7360	Other nonoperating income				N/A	N/A
7370	Special charges				N/A	N/A
7300	Nonoperating inc/exp					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 11 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**EXPENSES**Interest & Related Items

7510	Interest on funded debt							
7520	Interest expenses-capital leases							
7530	Amortization debt issuance							
7540	Other interest deductions							
7500	Interest & related items							

Extraordinary Items

7610	Extraordinary income credits							
7620	Extraordinary income charges							
7630	Current income tax effects							
7640	Provision deferred tax-net							
7600	Extraordinary items							
7910	Income effects diff-net			N/A	N/A	N/A	N/A	N/A
7990	Nonregulated net income		N/A		N/A		N/A	
750	Total Expenses							

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 12 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
-------------------------	----------------------	---------------------------	------------------------------	---	-----------------------------	---------------------------------

**EXPENSES**Interest & Related Items

7510	Interest on funded debt				N/A	N/A
7520	Interest expenses-capital leases				N/A	N/A
7530	Amortization debt issuance				N/A	N/A
7540	Other interest deductions				N/A	N/A
7500	Interest & related items					

Extraordinary Items

7610	Extraordinary income credits				N/A	N/A
7620	Extraordinary income charges				N/A	N/A
7630	Current income tax effects				N/A	N/A
7640	Provision deferred tax-net				N/A	N/A
7600	Extraordinary items					
7910	Income effects diff-net		N/A	N/A		
7990	Nonregulated net income	N/A		N/A	N/A	N/A
750	Total Expenses			N/A	N/A	N/A

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 13 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
PLANT-IN-SERVICE								
Land & Support Plant								
2111	Land							
2112	Motor vehicles							
2113	Aircraft							
2114	Tools and other work equipment							
2121	Buildings							
2122	Furniture							
2123	Office equipment							
2124	Gen purpose computers							
2110	Land & support							
Central Office Switching								
2211	Analog electronic switching							
2212	Digital electronic switching							
2215	Electro-mechanical switching							
2210	Central office switching							
2220	Operator systems							
Central Office - Transmissions								
2231	Radio systems							
2232	Circuit equipment							
2230	Transmission							
Information O/T								
2311	Station apparatus							
2321	Customer premises wiring							
2341	Large PBX							
2351	Public telephone terminal							
2362	Other terminal							
2310	Information O/T							
Cable & Wire Facilities								
2411	Poles							
2421	Aerial cable							
2422	Underground cable							
2423	Buried cable							
2424	Submarine cable							
2425	Deep sea cable							
2426	Intrabuilding network							
2431	Aerial wire							
2441	Conduit systems							
2410	Cable & wire facilities							

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 14 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>PLANT-IN-SERVICE</b>						
<u>Land &amp; Support Plant</u>						
2111	Land				N/A	N/A
2112	Motor vehicles				N/A	N/A
2113	Aircraft				N/A	N/A
2114	Tools and other work equipment				N/A	N/A
2121	Buildings				N/A	N/A
2122	Furniture				N/A	N/A
2123	Office equipment				N/A	N/A
2124	Gen purpose computers				N/A	N/A
2110	Land & support					
<u>Central Office Switching</u>						
2211	Analog electronic switching					
2212	Digital electronic switching					
2215	Electro-mechanical switching					
2210	Central office switching					
2220	Operator systems					
<u>Central Office - Transmissions</u>						
2231	Radio systems					
2232	Circuit equipment					
2230	Transmission					
<u>Information O/T</u>						
2311	Station apparatus				N/A	N/A
2321	Customer premises wiring				N/A	N/A
2341	Large PBX				N/A	N/A
2351	Public telephone terminal				N/A	N/A
2362	Other terminal				N/A	N/A
2310	Information O/T					
<u>Cable &amp; Wire Facilities</u>						
2411	Poles				N/A	N/A
2421	Aerial cable				N/A	N/A
2422	Underground cable				N/A	N/A
2423	Buried cable				N/A	N/A
2424	Submarine cable				N/A	N/A
2425	Deep sea cable				N/A	N/A
2426	Intrabuilding network				N/A	N/A
2431	Aerial wire				N/A	N/A
2441	Conduit systems				N/A	N/A
2410	Cable & wire facilities					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 15 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**PLANT-IN-SERVICE**Amortization Assets

2681	Capital leases							
2682	Leasehold improvement							
2680	Amort tangible assets							
2690	Intangibles							
2001	TPIS							

**OTHER INVESTMENTS**

2002	PHFTU							
2003	TPUC							
2004	Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments							
1220	Material and supplies							
1410	Other noncurrent assets							
1438	Deferred maint. & retirements							
1439	Deferred charges							
1500	Other jurisdictional assets-net							
230	IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Total Investment							

**RESERVES**Accumulated Depreciation

3100	Accum depreciation							
3200	Accum depreciation-PHFTU							

Accumulated Amortization

3410	Accum amort-cap lease							
3420	Accum amort-leasehold imprv							
3400	Accum amort-tangibles							
3500	Accum amort-intangible							
3600	Accum amort-other							

Deferred Operating Inc Taxes

4100	Net current deferred							
4340	Net noncurrent deferred							



## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 16 of 18**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>PLANT-IN-SERVICE</b>						
<u>Amortization Assets</u>						
2681	Capital Leases				N/A	N/A
2682	Leasehold improvements				N/A	N/A
2680	Amort tangible assets					
2690	Intangibles					
2001	TPIS					
<b>OTHER INVESTMENTS</b>						
2002	PHFTU					
2003	TPUC					
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments					
1220	Material and supplies					
1410	Other noncurrent assets					
1438	Deferred maint. & retirements					
1439	Deferred charges					
1500	Other jurisdictional assets					
230	IS cash working capital	N/A	N/A	N/A	N/A	
370	Total Investment					
<b>RESERVES</b>						
<u>Accumulated Depreciation</u>						
3100	Accum depreciation					
3200	Accum depreciation-PHFTU					
<u>Accumulated Amortization</u>						
3410	Accum amort-cap lease				N/A	N/A
3420	Accum amort-leasehold imprv				N/A	N/A
3400	Accum amort-tangibles					
3500	Accum amort-intangible					
3600	Accum amort-other					
<u>Deferred Operating Inc Taxes</u>						
4100	Net current deferred					
4340	Net noncurrent deferred					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 17 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**RESERVES**Other Deductions

4040	Customers deposits							
4120	Other accrued liabilities							
4310	Other long-term liabilities							
4360	Other deferred credits							
4370	Other jurisdictional liabilities							

495	Total Reserves							
-----	----------------	--	--	--	--	--	--	--

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 18 of 18

**TABLE I - REGULATED/NONREGULATED DATA - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>RESERVES</b>						
<u>Other Deductions</u>						
4040	Customers deposits					
4120	Other accrued liabilities					
4310	Other long-term liabilities					
4360	Other deferred credits					
4370	Other jurisdictional liabilities					
495	Total Reserves					

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 1 of 6

**TABLE I – REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**REVENUES**

520	Local network services (Acct. 5000)			N/A	N/A	N/A	N/A	N/A
-----	-------------------------------------	--	--	-----	-----	-----	-----	-----

Network Access Services

5081	End user			N/A	N/A	N/A	N/A	N/A
5082	Switched access			N/A	N/A	N/A	N/A	N/A
5083	Special access			N/A	N/A	N/A	N/A	N/A
5084	State access			N/A	N/A	N/A	N/A	N/A
5080	Network access services			N/A	N/A	N/A	N/A	N/A

525	LD network services (Acct. 5100)			N/A	N/A	N/A	N/A	N/A
-----	----------------------------------	--	--	-----	-----	-----	-----	-----

5200	Miscellaneous services							
------	------------------------	--	--	--	--	--	--	--

5280	Nonregulated		N/A		N/A	N/A	N/A	N/A
------	--------------	--	-----	--	-----	-----	-----	-----

5300	Uncollectible revenue							
------	-----------------------	--	--	--	--	--	--	--

530	Total Operating Revenues							
-----	--------------------------	--	--	--	--	--	--	--

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 2 of 6**TABLE I – REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
-------------------------	----------------------	---------------------------	------------------------------	---	-----------------------------	---------------------------------

**REVENUES**

520	Local network services (Acct. 5000)		N/A			
-----	-------------------------------------	--	-----	--	--	--

Network Access Services

5081	End user		N/A			
5082	Switched access		N/A			
5083	Special access		N/A			
5084	State access		N/A			
5080	Network access		N/A			

525	LD network services (Acct. 5100)		N/A			
-----	----------------------------------	--	-----	--	--	--

5200	Miscellaneous services					
------	------------------------	--	--	--	--	--

5280	Nonregulated	N/A		N/A	N/A	N/A
------	--------------	-----	--	-----	-----	-----

5300	Uncollectible revenue					
------	-----------------------	--	--	--	--	--

530	Total Operating Revenues					
-----	--------------------------	--	--	--	--	--

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version

SUBMISSION x

Table I

Page 3 of 6

**TABLE I - REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
EXPENSES								
6110	Network support							
6120	General support							
6210	Central office switching							
6220	Operator systems							
6230	Central office transmission							
6310	Information O/T							
6410	Cable and wire facilities							
6510	Other P/P&E expense							
6530	Network operations							
6540	Access expense							
6560	Depreciation/Amortization							
6610	Marketing expense							
6620	Services expense							
6710	Executive and planning							
6720	General & administrative							
6790	Provision uncollectible notes							
720	Total operating expenses							
7100	Other operating inc/exp							
7200	Operating taxes							
7300	Nonoperating inc/exp							
7500	Interest & related items							
7600	Extraordinary items							
7910	Income effects diff-net			N/A	N/A	N/A	N/A	N/A
7990	Nonregulated net income		N/A		N/A		N/A	
750	Total Expenses							

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 4 of 6**TABLE I - REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>EXPENSES</b>						
6110	Network support					
6120	General support					
6210	Central office switching					
6220	Operator systems					
6230	Central office transmission					
6310	Information O/T					
6410	Cable and wire					
6510	Other P/P&E expense					
6530	Network operations					
6540	Access expense					
6560	Depreciation/Amortization					
6610	Marketing expense					
6620	Services expense					
6710	Executive and planning					
6720	General & administrative					
6790	Provision uncollectible notes					
720	Total operating expenses					
7100	Other operating inc/exp					
7200	Operating taxes					
7300	Nonoperating inc/exp					
7500	Interest & related items					
7600	Extraordinary items					
7910	Income effects diff-net		N/A	N/A		
7990	Nonregulated net income	N/A		N/A	N/A	N/A
750	Total Expenses			N/A	N/A	N/A

## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 5 of 6**TABLE I - REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

**PLANT-IN-SERVICE**

2110	Land & support							
2210	Central office switching							
2220	Operator systems							
2230	Transmission							
2310	Information O/T							
2410	Cable & wire facilities							
2680	Amort tangible assets							
2690	Intangibles							
2001	TPIS							

**OTHER INVESTMENTS**

2002	PHFTU							
2003	TPUC							
2004	Reserved	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments							
1220	Material and supplies							
1410	Other noncurrent assets							
1438	Deferred maint. & retirements							
1439	Deferred charges							
1500	Other jurisdictional assets-net							

230	IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A
-----	-------------------------	-----	-----	-----	-----	-----	-----	-----

370	Total Investment							
-----	------------------	--	--	--	--	--	--	--

**RESERVES**

3100	Accum. depreciation							
3200	Accum. depreciation-PHFTU							
3400	Accum. amort-tangibles							
3500	Accum. amort-intangible							
3600	Accum. amort-other							
4100	Net current deferred							
4340	Net noncurrent deferred							
4040	Customers deposits							
4120	Other accrued liabilities							
4310	Other long-term liabilities							
4360	Other deferred credits							
4370	Other jurisdictional liabilities							

495	Total Reserves							
-----	----------------	--	--	--	--	--	--	--



## ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION xTable I  
Page 6 of 6**TABLE I - REGULATED/NONREGULATED DATA - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	SNFA and Intra-co. Adjustments (k)	Other Adjustments (l)	Subject to Separation (m)
<b>PLANT-IN-SERVICE</b>						
2110	Land & support					
2210	Central office switching					
2220	Operator systems					
2230	Transmission					
2310	Information O/T					
2410	Cable & wire facilities					
2680	Amort tangible assets					
2690	Intangibles					
2001	TPIS					
<b>OTHER INVESTMENTS</b>						
2002	PHFTU					
2003	TPUC					
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Plant acquisition adjustments					
1220	Material and supplies					
1410	Other noncurrent assets					
1438	Deferred maint. & retirements					
1439	Deferred charges					
1500	Other jurisdictional assets					
230	IS cash working capital	N/A	N/A	N/A	N/A	
370	Total Investment					
<b>RESERVES</b>						
3100	Accum. depreciation					
3200	Accum. depreciation-PHFTU					
3400	Accum. amort-tangibles					
3500	Accum. amort-intangible					
3600	Accum. amort-other					
4100	Net current deferred					
4340	Net noncurrent deferred					
4040	Customers deposits					
4120	Other accrued liabilities					
4310	Other long-term liabilities					
4360	Other deferred credits					
4370	Other jurisdictional liabilities					
495	Total Reserves					

### 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.

All investment data reported in column (m) must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of the investment balance for the end of the previous year and the end of the month investment balances for each month in the current reporting period by the number of months in the reporting period plus 1. The averaging method used must also be used in ARMIS Report 43-01, Column (f) and Report 43-04, Column (b).

**Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.**

### ROW INSTRUCTIONS

<u>Row</u>	<u>Description</u>
510.	<u>Basic Local Service Revenue</u> - This amount equals the total of Rows/Accounts 5001 through 5004. <b>Note:</b> This row has no Class B account level reporting.
520.	<u>Local Network Service Revenue</u> - This amount equals the total of Rows/Accounts 510, 5040, 5050, 5060, and 5069. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5000.
5080.	<u>Network Access Revenue</u> - This amount is the total of Rows/Accounts 5081 through 5084.
5100.	<u>Long Distance Message Revenue</u> - The balance of the Class A level Row/Account 5100. This row has no Class B account level reporting. See Row 525 for summary account 5100.
5110.	<u>Unidirectional Long Distance Revenue</u> - This amount is the total of Rows/Accounts 5111 and 5112. <b>Note:</b> This row has no Class B account level reporting.
5120.	<u>Long Distance Private Network Revenue</u> - This amount is the total of Rows/Accounts 5121 through 5129. <b>Note:</b> This row has no Class B account level reporting.
525.	<u>Long Distance Network Services Revenue</u> - This amount is the total of Row/Account 5100, 5110, 5120, 5160 and 5169. For those carriers reporting at the Class B account level, this amount is the balance of Account 5100.

5260. Miscellaneous Revenue (Class A) - This amount equals the total of Rows/Accounts 5261 through 5269. **Note:** This row has no Class B account level reporting.
5200. Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5230, 5240, 5250, 5260 and 5270. For those carriers reporting at the Class B account level, this amount equals the balance of Row/Account 5200.
5300. Uncollectible Revenue - This amount is the total of Rows/Accounts 5301 and 5302. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5300.
530. Total Operating Revenues - This amount is the total of Rows/Accounts 520, 5080, 525, 5200 and 5280 less Row 5300.
6110. Network Support Expense - This amount is the total of Rows/Accounts 6112 through 6114. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6110.
6120. General Support Expenses - This amount is the total of Rows/Accounts 6121 through 6124. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6120.
6210. Central Office Switching Expense - This amount is the total of Rows/Accounts 6211 through 6215. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6210.
6230. Central Office Transmission Expense - This amount is the total of Rows/Accounts 6231 and 6232. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6230.
6310. Information Origination Termination - This amount is the total of Rows/Accounts 6311 through 6362. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6310.
6410. Cable and Wire Facilities Expense - This amount is the total of Rows/Accounts 6411 through 6441. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6410.
6510. Other Property Plant and Equipment Expenses - This amount is the total of Rows/Accounts 6511 and 6512. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6510.
6530. Network Operations Expenses - This amount is the total of Rows/Accounts 6531 through 6535. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6530.

6560. Depreciation and Amortization Expenses - This amount is the total Rows/Accounts 6561 through 6565. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6560.
6610. Marketing - This amount is the total of Rows/Accounts 6611 through 6613. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6610.
6620. Services - This amount is the total of Rows/Accounts 6621 through 6623. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6620.
6710. Executive and Planning - This amount is the total of Rows/Accounts 6711 and 6712. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6710.
6720. General and Administrative - This amount is the total of Rows/Accounts 6721 through 6728. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6720.
720. Total Operating Expenses - This amount is the total of Rows/Accounts 6110, 6120, 6210, 6220, 6230, 6310, 6410, 6510, 6530, 6540, 6560, 6610, 6620, 6710, 6720, and 6790.
7100. Other Operating Income and Expense - This amount is the total of Rows/Accounts 7110 through 7160. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7100.
7200. Operating Taxes - This amount is the total of Rows/Accounts 7220, 7230, 7240, and 7250, less Row 7210. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7200.
7300. Nonoperating Income and Expense - This amount is the total of Rows/Accounts 7310, 7320, 7330, 7340, 7350, and 7360, less Row 7370. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7300.
7500. Interest and Related Items - This amount is the total of Rows/Accounts 7510 through 7540. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7500.
7600. Extraordinary Items - This amount is the total of Row/Account 7610 less Rows/Accounts 7620, 7630 and 7640. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7600.
750. Total Expenses - This amount is the total of Rows/Accounts 720, 7200, and 7500, minus Rows/Accounts 7100, 7300, 7600, 7910 and 7990.

2110. Land and Support Assets - This amount equals the total of Rows/Accounts 2111 through 2124. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2110.
2210. Central Office - Switching - This amount equals the total of Rows/Accounts 2211 through 2215. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2210.
2230. Central Office - Transmission - This amount equals the total of Rows/Accounts 2231 and 2232. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2230.
2310. Information Origination/Termination - This amount equals the total of Rows/Accounts 2311 through 2362. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2310.
2410. Cable and Wire Facilities - This amount equals the total of Rows/Accounts 2411 through 2441. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2410.
2680. Amortizable Tangible Assets - This amount equals the total of Rows/Accounts 2681 and 2682. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2680.
2001. Telecommunications Plant-In-Service - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690.
230. Interstate Cash Working Capital - This amount equals that portion of investment required to meet current expenses. This amount shall be calculated in accordance with Part 65 of the Commission's Rules.
370. Total Investment - This amount equals the total of Rows/Accounts 2001, 2002, 2003, 2005, 1220, 1410, 1438, 1439, 1500 and 230.
3400. Accumulated Amortization - Tangible - This amount equals the total of Rows/Accounts 3410 and 3420. For those carriers reporting at the Class B account level, this amount equals the balance of Account 3400.
495. Total Reserve - This amount equals the total of Rows/Accounts 3100, 3200, 3400, 3500, 3600, 4100, 4120, 4310, 4340, 4040, 4360 and 4370.

COLUMN DESCRIPTIONS

<u>Column</u>	<u>Description</u>
(b)	<u>Total</u> - This amount reflects the operating results for each of the accounts itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions.
(c)	<u>Direct - Regulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to regulated activities based on a direct measure of cost causation.
(d)	<u>Direct - Nonregulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to nonregulated activities based on a direct measure of cost causation.
(e)	<u>Indirect - Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on an indirect measure of cost causation.
(f)	<u>Indirect - Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on an indirect measure of cost causation.
(g)	<u>Generally Allocated-Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on a general allocator or marketing allocator as described in Section 64.901.
(h)	<u>Generally Allocated-Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on a general allocator or marketing allocator as described in Section 64.901.
(i)	<u>Total Regulated</u> - This amount equals the total of Columns (c), (e) and (g).
(j)	<u>Total Nonregulated</u> - This amount equals the total of Columns (d), (f) and (h).
(k)	<u>SNFA and Intra-company Adjustments</u> - This amount reflects adjustments made to each account for costs related to shared network facility arrangements and intra-company subsidiary contracts.
(l)	<u>Other Adjustments</u> - This amount reflects all remaining adjustments, such as prior period adjustments, necessary to arrive at the amount subject to separations.
(m)	<u>Subject to Separations</u> - This amount reflects that portion of each account which must be allocated between state and interstate jurisdictions (Column (i) less Columns (k) and (l)).

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

CERTIFICATION

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

PRINTED NAME

---

POSITION

---

SIGNATURE

---

DATE

---

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

CONTACT PERSON

---

TELEPHONE NUMBER

---