

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). 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 Order titled, *Reform of Filing Requirements and Carrier Classifications; Anchorage Telephone Utility, Petition for Withdrawal of Cost Allocation Manual*, CC Docket No. 96-193, FCC 97-145 (adopted April 22, 1997) and Public Notice titled *Annual Adjustment of Revenue Threshold*, DA 00-971 (dated May 3, 2000).
2. This report has been revised in accordance with the order titled, *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). Starting with the 1999 reporting year, the Commission granted the option of reduced reporting requirements for mid-size ILECs. Mid-size ILECs electing to report at this reduced level would file Part 32 Accounts at the Class B account level.
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 Table/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 paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.
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.

NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT						
Address	Transmittal Letter	Edit Check Report	Confidential Paper Report	Confidential Automated Report (Diskette)	Public Paper Report	Public Automated Report (Diskette)
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

NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT				
Address	Transmittal Letter	Edit Check Report	Unrestricted Paper Report	Unrestricted Automated Report (Diskette)
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 detailed 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 tobecause...."

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

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-03. See Section B of the Reporting Procedures for 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. These references must be included in the Erratum Record(s). In addition, carriers 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 the 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: 12/2000

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 - 32
Certification	33

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 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 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 results of the regulated/nonregulated cost allocation procedures as specified in Part 64, Subpart I 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 x

Table I
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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								
<u>Local Network Service</u>								
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
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
<u>Network Access Services</u>								
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
<u>Toll Network Services</u>								
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: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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)
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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
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

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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								
<u>Miscellaneous</u>								
5230	Directory			N/A	N/A	N/A	N/A	N/A
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			N/A	N/A	N/A	N/A	N/A
5280	Nonregulated		N/A		N/A	N/A	N/A	N/A
<u>Uncollectible</u>								
5301	Uncoll-telecommunications							
5302	Uncoll-other							
5300	Uncollectible revenue							
530	Total Operating Revenues							

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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						
<u>Miscellaneous</u>						
5230	Directory		N/A		N/A	N/A
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		N/A			
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: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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								
<u>Plant Specific</u>								
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							
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

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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						
<u>Plant Specific</u>						
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					
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

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table I
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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								
<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							

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(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						
<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					

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(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								
<u>General & Administrative</u>								
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							
<u>Other Operating Inc/Exp</u>								
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							
<u>Operating Taxes</u>								
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							
<u>Nonoperating Inc/Exp</u>								
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							

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(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						
<u>General & 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					

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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							

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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)
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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

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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								
<u>Land & Support Plant</u>								
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							
<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							
2321	Customer premises wiring							
2341	Large PBX							
2351	Public telephone terminal							
2362	Other terminal							
2310	Information O/T							
<u>Cable & Wire Facilities</u>								
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							

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(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)
PLANT-IN-SERVICE						
<u>Land & 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 & 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					

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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							
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							

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(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)
PLANT-IN-SERVICE						
<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					
OTHER INVESTMENTS						
2002	PHFTU					
2003	TPUC					
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					
RESERVES						
<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					

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(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							

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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)
RESERVES						
<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					

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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
<u>Network Access Services</u>								
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			N/A	N/A	N/A	N/A	N/A
5280	Nonregulated		N/A		N/A	N/A	N/A	N/A
5300	Uncollectible revenue							
530	Total Operating Revenues							

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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			
<u>Network Access Services</u>						
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		N/A			
5280	Nonregulated	N/A		N/A	N/A	N/A
5300	Uncollectible revenue					
530	Total Operating Revenues					

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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							

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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)
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					
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

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(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							
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

xxxxx Version
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

Table 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)
-------------------------	----------------------	---------------------------	------------------------------	---	-----------------------------	---------------------------------

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					
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					
-----	------------------	--	--	--	--	--

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					
-----	----------------	--	--	--	--	--

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 (a) one half of the investment balance at the end of the previous year, (b) one half of the investment balance at the end of the current reporting period, and (c) the end of the month investment balances for each month in the current reporting period, excluding the final month, by the number of months in the reporting period. 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. Note: 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. Note: 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. Note: This row has no Class B account level reporting.

525. Long Distance Network Services Revenue - 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. **Note:** The nonregulated revenues for the above rows/accounts should be on Row/Account 5280.
5300. Uncollectible Revenue - This amount is the total of Rows/Accounts 5301 and 5302, which includes uncollectible regulated and nonregulated revenues. 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) Other Adjustments - This amount reflects all remaining adjustments, such as prior period adjustments, necessary to arrive at the amount subject to separations. **Note:** Part 36 study adjustments that reflect the reallocation of common power and common other costs between the COE accounts in Part 32 should be entered in this column.
- (m) Subject to Separations - 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

A. Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-03, the ARMIS Joint Cost Report.

B. General Format and Media

1. All data must be submitted on 3.5-inch high-density IBM-PC compatible diskettes. Each diskette must have a label that displays the report number, the company name, the COSA(s), the reporting period, the version, the submission number, and the date data was submitted to the FCC. Additionally, the label must be placed on the diskette so that it is readable with the metal plate facing down. See page 6 for sample diskette label.
2. All files must be coded in ASCII.
3. See sections B and C on pages 1 and 2 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” or are “Withheld.”
4. The file name for each file has six components:
 - a. the four letter COSA code (CO = Company, SA = Study Area, see 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 “JC”.
 - d. a decimal point.
 - e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the 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. If there is a change in the data in either the automated or paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated 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.

For example, the file name for the Unrestricted Version of the initial Joint Cost Report data file to be submitted by Illinois Bell to cover the calendar year 2000, would be LBIL00JC.U01:

LBIL	COSA for Illinois Bell
00	Data for calendar year 00
JC	Joint Cost Report data file
.	decimal point
U	Unrestricted version
01	First submission of this year's data

5. A separate file must be prepared for each report. More than one file can be placed on the same diskette, as long as they cover the same period and version (different submission numbers are allowed).

C. 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. 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.
5. In any numeric data field designated by N/A, enter -99999. If a "Public Version" diskette is filed, enter -88888 in any numeric data field for which data are "Withheld" to indicate the confidential treatment has been requested. **DO NOT** override N/A. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 would be entered as -99999.00.
6. If a reporting carrier wishes to apply data to a field containing an 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.

D. Rounding Conventions

1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
2. Unless otherwise indicated, account balances must reflect the result of operations as of the end of the reporting period (December 20xx).

E. Footnotes

1. If any data for the current period differs materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include detailed 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 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.
3. 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.
4. Footnotes must be included in the footnote text record(s) of the automated report.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-03. See Section B of the Reporting Procedures for 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. These references must be included in the Erratum Record(s). In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. Data Validation Programs

1. 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.

H. Data Record Descriptions

The seven data record types are described below. Unless otherwise indicated, report the same number of records per record type, for both Class A and Class B account level reporting. See pages 7 through 17 for record layout. 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 7 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 (Class A or Class B), carrier name, study area name, etc. See page 8 for record layout.
3. Record Type J4 - Joint Cost Data Record
213 Type J4 records per file for Class A account level reporting as shown on pages 3 – 20 of the Report Definition **or** 67 Type J4 records per file for Class B account level reporting as shown on pages 21 – 26. Each record contains data values for a particular account broken out by the columns. See pages 9 & 10 for record layout.
4. Record Type C3 - Confidential Treatment Record
Optional. Zero or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 11 & 12 for record layout.
5. Record Type F2 - Footnote Record
Optional. Zero or more Type F2 records per file. Contains explanatory footnote text. See pages 13 & 14 for record layout.

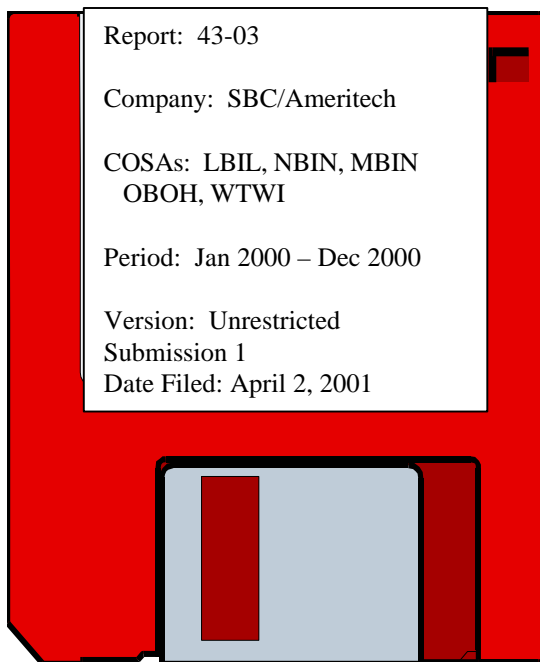
6. Record Type E3 - Erratum Record
Zero Type E3 records in the first submission of a year's data. One or more Type E3 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. The same submission number must be used for the automated report and the paper report. Contains information to identify the data which was corrected in the submission. See pages 15 & 16 for record layout.

7. Record Type T1 - Trailer Record
One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 17 for record layout.

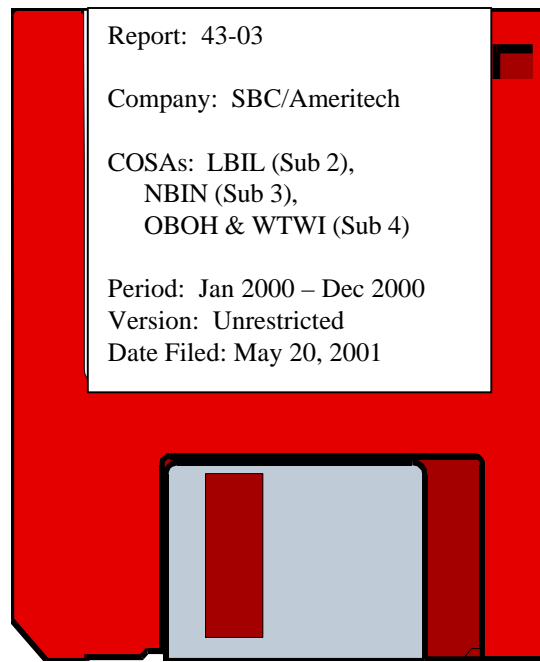
SAMPLE DISKETTE AND LABEL

Each diskette must have a label that displays the report number, the company name, the COSA(s), the reporting period, the version, the submission number, and the date data was submitted to the FCC. Additionally, the label must be placed on the diskette so that it is readable with the metal plate facing down.

Sample 1: COSAs with the same submission number



Sample 2: COSAs with different submissions numbers



RECORD TYPE H1 - HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL00JC.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	2000	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20010315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	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. The same submission number must be used for the automated and paper reports. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5

12345678901234567890123456789012345678901234567890123456789

Sample record:
1001,"LBIL","H1","LBIL00JC.U01",2000,0,20010315,"U",01,"XQ"

RECORD TYPE L2 - LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-03"	18 – 35	Always contains "FCC REPORT 43-03" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A or B) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2000 to Dec 2000"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy". Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1	2	3	4	5	6	7	8	9
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456								

Sample record:

1002,"LBIL","L2","FCC REPORT 43-03,"A","Illinois Bell", "Illinois",

1	1	1
0	1	2

789012345678901234567890123

Continuation of sample record:

"Jan 2000 to Dec 2000","XQ"

RECORD TYPE J4 - JOINT COST DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1044	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"J4"	13 – 16	Always contains the letter J capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	5200.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 230.0 to 750.0, 1220.0 to 7990.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	32592	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. DO NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows and -99999.00 in percentage rows where a field is designated by N/A. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	5432	45 – 53	Column (d) data Format: See Field 5 above.
8	Column (e) data	5432	55 – 63	Column (e) data Format: See Field 5 above.
9	Column (f) data	34567	65 – 73	Column (f) data Format: See Field 5 above.
10	Column (g) data	54327	75 – 83	Column (g) data Format: See Field 5 above.

RECORD TYPE J4 - JOINT COST DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
11	Column (h) data	0	85 – 93	Column (h) data Format: See Field 5 above.
12	Column (i) data	16296	95 – 103	Column (i) data Format: See Field 5 above.
13	Column (j) data	88899	105 – 113	Column (j) data Format: See Field 5 above.
14	Column (k) data	2345	115 – 123	Column (k) data Format: See Field 5 above.
15	Column (l) data	4801	125 – 133	Column (l) data Format: See Field 5 above.
16	Column (m) data	9150	135 – 143	Column (m) data Format: See Field 5 above.
17	End of Record Code	"XQ"	145 – 148	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with commas.

Footnote records are needed 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. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

									1
1	2	3	4	5	6	7	8	9	0
<u>123456789012345678901234567890123456789012345678901234567890123456789012345678901234</u>									
Sample records:									
1003,	"LBIL",	"J4",	5001.0,	5432,	5432,	-99999,	-99999,	-99999,	-99999,
1033,	"LBIL",	"J4",	525.0,	10864,	10864,	-99999,	-99999,	-99999,	-99999,
1044,	"LBIL",	"J4",	5200.0,	32592,	5432,	-99999,	5432,	34567,	54327,
								-99999,	16296,

1	1	1	1
1	2	3	4
<u>56789012345678901234567890123456789012345678</u>			
Continuation of sample records:			
-99999,	36942,	-99999,	-99999,"XQ"
-99999,	0,	-99999,	49405,"XQ"
-99999,	2345,	4801,	9150,"XQ"

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1216	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"C3"	13 – 16	Always contains the letter C capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1003	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the 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.
7	Column Label	"B "	37 – 40	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.

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD (continued)

Field	Item	Example	Position	Description
8	Second Column Label	"C "	42 – 45	
9	Third Column Label	"I "	47 – 50	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 " ".
26	Twentieth Col. Label	" "	132 – 135	
27	End of Record Code	"XQ"	137 – 140	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1	2	3	4	5	6	7	8	9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
Sample records:								
1216,"LBIL","C3",1003,"I	,5001.0,"B	","C	","I	","	","	","	","	","
1217,"LBIL","C3",1012,"I	, 520.0,"B	","C	","	","	","	","	","	","
1218,"LBIL","C3",1033,"I	, 525.0,"ZZ",	","	","	","	","	","	","	","
1219,"LBIL","C3",9999,"I	,9999.0,"L	","	","	","	","	","	","	","

1	1	1	1	1
0	1	2	3	4
78901234567890123456789012345678901234567890				
Continuation of sample records:				
"	","	","	","	","XQ"
"	","	","	","	","XQ"
"	","	","	","	","XQ"
"	","	","	","	","XQ"

RECORD TYPE F2 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1220	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"F2"	13 – 16	Always contains the letter F capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1003	18 – 21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. If the footnote pertains to 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.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F2 – FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Sequence Number	1	46 – 47	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: Right justified and space filled.
10	Footnote Text	"Footnote text " (Spaces until pos. 104)	49 – 105	The text of the footnote or of the continuation line. Format: Include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	107 – 110	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.

Footnote records are needed 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. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

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

1	2	3	4	5	6	7	8	9	0	1	1
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890											
Sample records:											
1220,"LBIL","F2",1003,"I	" ,5001.0,"B "	1,	1,"Footnote text for footnote 1							" ,	"XQ"
1221,"LBIL","F2",1003,"I	" ,5001.0,"B "	1,	2,"continuation text for footnote 1							" ,	"XQ"
1222,"LBIL","F2",1003,"I	" ,5001.0,"B "	1,	3,"last line of footnote 1.							" ,	"XQ"
1223,"LBIL","F2",1003,"I	" ,5001.0,"C "	2,	1,"Footnote 2 pertains to Col C of Table 1 row 5001,							" ,	"XQ"
1224,"LBIL","F2",1033,"I	" , 525.0,"ZZ",	3,	1,"Footnote 3 pertains to all cols. of Table I row 525.0.							" ,	"XQ"
1225,"LBIL","F2",9999,"I	" ,9999.0,"K "	4,	1,"Footnote 4 pertains to all rows of Table I column K.							" ,	"XQ"

RECORD TYPE E3 - ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1226	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"E3"	13 – 16	Always contains the letter E capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1003	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

A. Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43-03, the ARMIS Joint Cost Report.

B. General Instructions

1. See sections B and C on pages 1 and 2 of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are “Not Available” or are “Withheld.”
2. The paper report must be printed on 8 1/2 inch by 11 inch paper. For ease of preparation, an original may be produced on larger paper and reduced to this size for submission. Copies filed must be legible and permanent, in black ink. The report may be printed in portrait mode (8 1/2 inches across the top of the page) or landscape mode (11 inches across the top of the page). In portrait mode, the printing should not be smaller than 17 characters per inch and 8 lines per inch; in landscape mode, the printing should not be smaller than 15 characters per inch and 10 lines per inch.

C. Data Entry Conventions

1. 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).
2. Items that need not be reported because they do not apply are designated by N/A. If a “Public Version” report is filed, enter W/H in any numeric data field for which data are “Withheld”. **DO NOT** override N/As. If a reporting carrier wishes to apply data to a field containing an 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 an N/A field. All other fields must be populated. If there are no data applicable to an open field enter zero.

D. Rounding Conventions

1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
2. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 20xx).

E. Footnotes

1. If any data for the current period differs materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include detailed 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 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 footnote text.
3. 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.
4. Footnotes must be included in the Footnote Table, not on individual table pages.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-03. See Section B of the Reporting Procedures for 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. These references must be included in the Erratum Table. In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. Data Validation Programs

1. 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.

H. Page Layouts

1. The page layout for this report is illustrated in the Form Section of the Report Definition. There is a separate “table view” for Class A account and Class B account filing levels. Depending upon the account level used, the carrier should submit only the “table view” that applies.
2. The following note must appear at the bottom of all pages, where applicable. THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE. SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.
3. The paper report will consist of the following pages:

		<u>Illustrated in Paper Report Specs. on Page</u>
	The Cover Page	22
		<u>Illustrated in Report Definition Form on Page</u>
<u>Table</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
		<u>Illustrated in Paper Report Specs. on Page</u>
	The Confidential Treatment Table (if reporting confidential data, as many pages as needed)	23
	The Footnote Table (at least one page and as many pages as needed)	24

Illustrated in
Paper Report
Specs. on Page

The Erratum Table
(for submission number 2 or higher, as many pages
as needed)

25

Illustrated in
Report Definition
Form on Page

The Certification Page

33

FCC Report 43-03
xxxxxxxxxx Version
Submission x
COSA: XXXX

Approved by OMB
3060-0513
Edition Date: 12/2000
Estimated Avg. Burden Per Response: 83 Hrs

**FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554**

ARMIS JOINT COST REPORT

For Year End _____

Account Filing Level (Class A or Class B):

Name of Company:

Address of Company:

FCC Report 43-03, the ARMIS Joint Cost Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects the study area level data for regulated and nonregulated operations for those accounts which are related to a carrier's revenue requirement. The Joint Cost report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, joint cost allocations, jurisdictional separations and access charges. 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, D.C. 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.

FCC REPORT 43-03
ARMIS JOINT COST REPORT

Approved by OMB
3060-0513
Edition Date: 12/2000

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

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

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
-----	-----	-----
(a)	(b)	(c)
sample entries:		
I	5001.0	B ,C ,I
I	520.0	B ,C
I	525.0	ALL
I	ALL	L

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

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

Approved by OMB
 3060-0513
 Edition Date: 12/2000

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 FOOTNOTE TABLE
 PAGE 1 OF x

FOOTNOTE TABLE

Table	Row	Col	FN#	Footnote
-----	-----	---	----	-----
(a)	(b)	(c)	(d)	(e)

sample entries:

I	5001.0	B	1	Footnote text for footnote 1 continuation text for footnote 1 last line of footnote 1
I	5001.0	C	2	Footnote 2 pertains to columns C of Table I row 5001.0
I	525.0	ALL	3	Footnote 3 pertains to all columns of Table I row 525.0
I	ALL	K	4	Footnote 4 pertains to all rows of Table I column K

-OR-

THERE ARE NO FOOTNOTES FOR THIS SUBMISSION

REMINDER:

Footnote records are needed 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. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnotes records are needed.

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.

FCC REPORT 43-03
 ARMIS JOINT COST REPORT

Approved by OMB
 3060-0513
 Edition Date: 12/2000

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 ERRATUM TABLE
 PAGE 1 OF x

ERRATUM TABLE

Table	Row	Column(s)	FN#
-----	-----	-----	---
(a)	(b)	(c)	(d)
sample entries:			
I	5001.0	B,C	1
I	525.0	ALL	3
I	ALL	K	4

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

REMINDER:

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new submission. If there is a change in either the automated or paper report, the carrier must re-submit both. The automated report and the paper report submission numbers must be the same.

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.

In addition to including these references in the erratum record(s) of the automated report, carriers must include a brief statement indicating the reason for the errata in the transmittal letter.