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

1. <u>Reporting Procedures</u> - details on the specific procedures to be followed when submitting this report to the Commission.

2. Report Definition

- a. <u>Summary</u> description of the form and its reporting burden.
- b. General Instructions instructions including reporting and rounding conventions.
- c. Form illustration of the rows and columns to be reported.
- d. Row Instructions instructions for completing the rows to be reported.
- e. <u>Column Descriptions</u> description of the columns to be reported.
- f. <u>Certification</u> illustration of the certification page.
- 3. <u>Automated Report Specifications</u> 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. <u>Introduction</u>

This document contains details on the specific procedures to be followed when submitting FCC Report 43-04, the ARMIS Access Report, to the Commission.

B. General Information

- 1. FCC Report 43-04 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See 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. Affected carriers shall file by April 1 for the previous calendar year.
- 3. The report shall be filed on a study area (jurisdiction) basis.
- 4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The <u>Confidential Version</u> must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The <u>Public Version</u> should not include data for which the carrier is seeking proprietary treatment. The carrier should <u>prominently</u> label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
- 5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette. The paper report and the diskette should be labeled the <u>Unrestricted Version</u>.
- 6. The Confidential Treatment Table/Data Records must be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
- 7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA Code, version and submission number. The report number is 43-04, which identifies the filing as the ARMIS Access Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The

Submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is 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 reports submission numbers must be the same. When correcting format errors, a new submission number is not required; however, the data entry date must be changed to reflect the date of the format change.

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

C. <u>Data Items That Are "Not Available" or Are "Withheld"</u>

- 1. The term "Not Available" is used below to refer only to those items that 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 that are "Not Available." If no data are applicable to a given field the carrier must enter zero. If, in addition to the required study area reports, a carrier submits a report that 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 that 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 that 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 that 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 that was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
- 3. See the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.

D. Where to File

- 1. Carriers submitting FCC Report 43-04 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
- 2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

NUMBER OF COPIES FOR CARR	IERS SE	EKING P	ROPRIE	TARY TR	EATMEN	Т
Address	Trans- mittal Letter	Edit Check Report	Confi- dential Paper Report	Confidential Automated Report (Diskette)	Public Paper Report	Public Auto- mated Report (Disk- ette)
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	l	ı	l	l	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. Footnote

- 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 (199x) to allow Any Company to ... because ..."

- 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 43-04. 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 43-04 by including a certification statement, signed by a corporate officer, as the last page of the paper report.

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

H. Waivers

- 1. If a carrier determines that it will be unable to provide data required by FCC Report 43-04, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
- 2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
- 3. Omission of individual data items or entries, without a request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Extension of Filing Time

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

J. Public Information

- 1. The Public or Unrestricted Versions of the paper reports filed as Report 43-04 may be examined by the public 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 43-04 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 3060-0511 Edition Date: 12/2000

SUMMARY

Estimated Average Burden Hours Per Response: 621 hours

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

The ARMIS 43-04 Report contains the following:

	Pages
General Instruction	2 - 3
Table I - Separations and Access Data	4 - 67
Row/Column Instructions	68 - 120
Certification	

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

NOTICE: The ARMIS Access Report collects the results of the jurisdictional separations and access charge procedures as specified in Parts 36 and 69 of the Commission's Rules. The ARMIS Access Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, joint cost allocations, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 621 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

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

General Instructions

- 1. Items that need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier must enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in the N/A'd field. All other fields must be populated. If there are no data applicable to a given field, enter zero.
- 2. Reporting carriers must follow the specific instructions provided in the attached Column Descriptions and Row Instructions. In addition, carriers must follow the jurisdictional separations and access charge procedures set forth in Parts 36, 65 and 69 of the Commission's Rules and referenced in the Row Instructions. Carriers must explain any deviations in footnotes. Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing as indicated in the Automated Report Specifications and Paper Report Specifications.
- 3. Adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. Although the reallocation of common power costs between COE categories does not occur until COE is separated, these adjustments must be made prior to entering data in the Access Report in order to preserve its linear integrity. If these adjustments are not made prior to entering the data in this report, columns (p) plus (q) plus (r) will not equal column (d) for rows 1100 through 1400.
- 4. When reporting investment amounts for Plant, Other Investment, and Reserves, use the same averaging methodology as instructed for the ARMIS Report 43-03. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven day studies must be projected to reflect each month's total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted actual contacts should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (4) percentage allocation factors, such as the Loop Allocation Factor, should be reported as a weighted annual average; and (5) terminations, users, and miles should be reported as weighted annual average.
- 5. All data must be reported "as earned," <u>i.e.</u>, after adjustments to prior periods and SNFA adjustments.
- 6. If an entry is to be a subtraction, indicate so by placing a minus sign in the column <u>immediately</u> preceding the numeric data, e.g., use -4, NOT 4 or (4) for the data disk file.

- 7. The general structure of this report is as follows. Amounts that a carrier allocates between jurisdictions and/or among access categories and elements are indicated on rows not designated "for allocation." These rows are followed by rows indicating the allocation factor used to allocate the preceding lines. All directly assigned amounts must be reported on rows that are not designated "for allocation." The symbol "#" preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes, miles, conversational minutes, working loops, etc.) All data that must be entered in dollars rounded to the nearest penny (e.g., cost per loop) is indicated by a symbol "\$" (dollar sign) preceding the applicable row description. All data that must be entered in dollars rounded to the nearest thousand (e.g., equal access investment) is indicated by the symbol "K\$" preceding the applicable row description. All factors that must be reported as a percentage are preceded by the symbol "%" (percent sign). The symbol "%" in the row instruction would indicate items to be entered as a percent (e.g., rate of return).
- 8. In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category.
- 9. All terms and abbreviations used in the report and instructions are defined in Section 69.2 of the Commission's Rules, the Glossary of the Separations Manual, and Part 36 of the Commission's Rules.
- 10. All dollar amounts must be rounded to the nearest thousand, with the exception of Rows 1273, 1335, 1453, 1495, 9005, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445, it must be entered as 6.45). Amounts of minutes (including, but not limited to, connection minutes, DEMs and MOU) must be rounded to the nearest million, except for toll minutes (on Row 1127), which must be rounded to the nearest thousand. All seconds including weighted standard work seconds must be rounded to thousands. All weighted actual contacts, users, loops, access lines, terminations and number of households receiving lifeline connection assistance (Row 9007) must be reported in whole numbers. All conversation-minute-miles must be rounded to the nearest million. All circuit miles/kilometers (including, but not limited to, MOU miles/kilometers) must be rounded to the nearest thousand. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 should be entered as 23.71). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 23.70561 should be entered as 23.7056). All other amounts (including, but not limited to, service observing units, MTS messages, PL accounts and TWX connections) must be rounded to the nearest thousand.

FCC Report 43-04

ARMIS ACCESS REPORT

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

PERIOD: From mmm yyyyy To mmm yyyyy

COSA: XXXX XXXX Version

SUBMISSION XXX

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE 1 - SEPAR			T T	(Total		
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Commor Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	I. EQUAL ACCESS					•		
	A. Investments							
30	K\$ TOTAL EQ. ACC. INVESTMENTS				N/A	N/A	N/A	N/A
	B. Reserves and Deferrals			1		· ·		· L
40	K\$ EQ. ACC. ACCUM. DEPR. RES.				N/A	N/A	N/A	N/A
42	K\$ EQ. ACC. ACCUM. AMORT.				N/A	N/A	N/A	N/A
44	K\$ EQ. ACC. CURR. DEF. OPR. INC. TAXES				N/A	N/A	N/A	N/A
46	K\$ EQ. ACC. NON-CURR. DEF. OPR. INC. TAXES				N/A	N/A	N/A	N/A
	C. Expenses	I		1				
83	# EQ. ACC. MIN. OF USE				N/A	N/A	N/A	N/A
84	K\$ TOTAL EQ. ACC. EXPENSES				N/A	N/A	N/A	N/A
	II. PLANT IN SERVICE			1				
	A. General Support Facilities							
1000	K\$ GEN. SPT. INV. – ALLOCATED				N/A	N/A		
1001	K\$ GEN. SPT. BIG 3 EXP. – CLASS A COS. FOR ALLOC.				N/A	N/A	N/A	N/A
1002	K\$ GEN. SPT. INV. AMTS. – CLASS B COS. FOR ALLOC.				N/A	N/A	N/A	N/A
1003	K\$ GEN. SPT. INV. AMTS – PT. 69	N/A	N/A		N/A	N/A		

- B. Central Office Equipment
 - 1. Category 1 Operator Systems Investment
 - a) Switchboards

1100	K\$ CAT.1 OPR. SYS . – TOLL BD. INV.			N/A	N/A	N/A	N/A
1101	# WGTD. STD. WORK. SEC. – TOLL BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1102	K\$ CAT.1 OPR. SYS. – MANUAL BD. INV.			N/A	N/A	N/A	N/A
1103	# WGTD. STD. WORK SEC. – MANUAL BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1104	K\$ CAT.1 LOCAL & TOLL BD. INV.			N/A	N/A	N/A	N/A
1105	# WGTD. STD. WORK SECLOCAL & TOLL BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1106	K\$ CAT. 1 TOLL & DSA BD. INV.			N/A	N/A	N/A	N/A
1107	# WGTD. STD. WORK SEC. – TOLL & DSA BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1108	K\$ CAT. 1 DSA BD. INV.			N/A	N/A	N/A	N/A
1109	# WGTD. STD. WORK. SEC . – DSA BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1110	K\$ CAT. 1 DSB. BD. INV.			N/A	N/A	N/A	N/A
1111	# WGTD. STD. WORK SEC. – DSB BDS. FOR ALLOC.			N/A	N/A	N/A	N/A
1112	K\$ TOTAL. CAT. 1 SWTCHBD. INV.			N/A	N/A	N/A	N/A
	b) Service Observing Boards	I			I	I.	
1120	K\$ JT. SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A	N/A	N/A
1121	# EXC. SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	N/A
1122	# TOLL SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	N/A
1123	K\$ EXC. SERV. OBS. BD. INV.		N/A	N/A	N/A	N/A	N/A
1124	K\$ TOLL SERV. OBS. BD. INV.			N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

PERIOD: From n
COSA: XXXX From mmm yyyyy To mmm yyyyy

XXXX Version

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TABLE I PAGE 2 of 64

	TABLE I – SEPAR	RATIONS AND	ACCES	S TABLE		
			Traffic S	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	I. EQUAL ACCESS			•		
	A. Investments					
30	K\$ TOTAL EQ. ACC. INVESTMENTS		N/A	N/A	N/A	
	B. Reserves and Deferrals	I .		1	ı	
40	K\$ EQ. ACC. ACCUM. DEPR. RES.		N/A	N/A	N/A	
42	K\$ EQ. ACC. ACCUM. AMORT.		N/A	N/A	N/A	
44	K\$ EQ. ACC. CURR. DEF. OPR. INC. TAXES		N/A	N/A	N/A	
46	K\$ EQ. ACC. NON-CURR. DEF. OPR. INC. TAXES		N/A	N/A	N/A	
	C. Expenses				I	
83	# EQ. ACC. MIN. OF USE	N/A	N/A	N/A	N/A	N/A
84	K\$ TOTAL EQ. ACC. EXPENSES		N/A	N/A	N/A	
	II. PLANT IN SERVICE	Į.		1	1	
	A. General Support Facilities					
1000	K\$ GEN. SPT. INV ALLOCATED		N/A			
1001	K\$ GEN. SPT. BIG 3 EXP CLASS A COS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1002	K\$ GEN. SPT. INV. AMTS CLASS B COS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1003	K\$ GEN. SPT. INV. AMTS - PT. 69		N/A			
	B. Central Office Equipment	1		1		

- 1. Category 1 Operator Systems Investment
 - a) Switchboards

1100	K\$ CAT.1 OPR. SYS - TOLL BD. INV.	N/A	N/A	N/A	N/A	N/A
1101	# WGTD. STD. WORK. SEC TOLL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1102	K\$ CAT.1 OPR. SYS MANUAL BD. INV.	N/A	N/A	N/A	N/A	N/A
1103	# WGTD. STD. WORK SEC MANUAL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1104	K\$ CAT.1 LOCAL & TOLL BD. INV.	N/A	N/A	N/A	N/A	N/A
1105	# WGTD. STD. WORK SECLOCAL & TOLL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1106	K\$ CAT. 1 TOLL & DSA BD. INV.		N/A	N/A		
1107	# WGTD. STD. WORK SEC TOLL & DSA BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1108	K\$ CAT. 1 DSA BD. INV.		N/A	N/A		
1109	# WGTD. STD. WORK. SEC DSA BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1110	K\$ CAT. 1 DSB. BD. INV.	N/A	N/A	N/A	N/A	N/A
1111	# WGTD. STD. WORK SEC DSB BDS. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1112	K\$ TOTAL. CAT. 1 SWTCHBD. INV.		N/A	N/A		
	1, 0 : 01 : 5 1					

b) Service Observing Boards

1120	K\$ JT. SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A	N/A
1121	# EXC. SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1122	# TOLL SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1123	K\$ EXC. SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A	N/A
1124	K\$ TOLL SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A	N/A

PERIOD: From mmm yyyyy To mmm yyyyy

COSA: XXXX

XXXX Version
SUBMISSION XXX

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TABLE I - SEPARATIONS AND ACCESS TABLE

	IABLE I - SEFARA	PARATIONS AND ACCESS TABLE						
	Category	Special Access	Total Access	Billing & Collection	IX			
ROW	(a)	(o)	(p)	(q)	(r)			
	I. EQUAL ACCESS	•						
	A. Investments							
30	K\$ TOTAL EQ. ACC. INVESTMENTS	N/A		N/A	N/A			
	B. Reserves and Deferrals		l .					
40	K\$ EQ. ACC. ACCUM. DEPR. RES.	N/A		N/A	N/A			
42	K\$ EQ. ACC. ACCUM. AMORT.	N/A		N/A	N/A			
44	K\$ EQ. ACC. CURR. DEF. OPR. INC. TAXES	N/A		N/A	N/A			
46	K\$ EQ. ACC. NON-CURR. DEF. OPR. INC. TAXES	N/A		N/A	N/A			
	C. Expenses		l .					
83	# EQ. ACC. MIN. OF USE	N/A	N/A	N/A	N/A			
84	K\$ TOTAL EQ. ACC. EXPENSES	N/A		N/A	N/A			
	II. PLANT IN SERVICE		l	l l				
	A. General Support Facilities							
1000	K\$ GEN. SPT. INV ALLOCATED							
1001	K\$ GEN. SPT. BIG 3 EXP CLASS A COS. FOR ALLOC.	N/A	N/A	N/A	N/A			
1002	K\$ GEN. SPT. INV. AMTS CLASS B COS. FOR ALLOC.	N/A	N/A	N/A	N/A			
1003	K\$ GEN. SPT. INV. AMTS - PT. 69							

B. Central Office Equipment

1. Category 1 - Operator Systems Investment

a) Switchboards

1100	K\$ CAT.1 OPR. SYS TOLL BD. INV.	N/A	N/A	N/A	
1101	# WGTD. STD. WORK. SEC TOLL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1102	K\$ CAT.1 OPR. SYS MANUAL BD. INV.	N/A	N/A	N/A	
1103	# WGTD. STD. WORK SEC MANUAL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1104	K\$ CAT.1 LOCAL & TOLL BD. INV.	N/A	N/A	N/A	
1105	# WGTD. STD. WORK SECLOCAL & TOLL BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1106	K\$ CAT. 1 TOLL & DSA BD. INV.	N/A		N/A	
1107	# WGTD. STD. WORK SEC TOLL & DSA BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1108	K\$ CAT. 1 DSA BD. INV.	N/A		N/A	
1109	# WGTD. STD. WORK. SEC DSA BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1110	K\$ CAT. 1 DSB. BD. INV.	N/A	N/A	N/A	
1111	# WGTD. STD. WORK SEC DSB BDS. FOR ALLOC.	N/A	N/A	N/A	N/A
1112	K\$ TOTAL. CAT. 1 SWTCHBD. INV.	N/A		N/A	
	b) Service Observing Boards	•		•	•
1120	K\$ JT. SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A
1121	# EXC. SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A
1122	# TOLL SERV. OBS. BD. UNITS FOR ALLOC.	N/A	N/A	N/A	N/A
1123	K\$ EXC. SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A
1124	K\$ TOLL SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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	TABLE I - SEPAR	ATIONS AND	ACCESS	STABLE				
					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
1125	K\$ SEPARATE TOLL SERV. OBS. BD. INV.				N/A	N/A	N/A	N/A
1126	K\$ SEPARATE & JT. TOLL SERV.OBS. BD. INV.				N/A	N/A	N/A	N/A
1127	# TOLL MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
1128	K\$ COE COMB. INV. FOR PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
1129	K\$ TOTAL CAT. 1 SERV. OBS. BD. INV.				N/A	N/A	N/A	N/A
	c) Auxiliary Service Boards			•				•
1130	K\$ CAT. 1 - DIR. ASSIST. BD. INV.				N/A	N/A	N/A	N/A
1131	# TOLL WGTD. STD. WORK. SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1132	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1133	K\$ CAT. 1 TOLL DIR. ASSIST. BD. INV.				N/A	N/A	N/A	N/A
1134	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1135	K\$ CAT. 1 OTHER DIR. ASSIST. BD. INV.				N/A	N/A	N/A	N/A
1136	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1137	K\$ CAT. 1 SEP. INTERCEPT BD. INV.				N/A	N/A	N/A	N/A
1138	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.				N/A	N/A	NIA	N/A
1139	# DIR. ASSIST. WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1140	# INTERCEPT WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1141	# RATE/ROUTE STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1142	# TOLL WGTD STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1143	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1144	K\$ CAT. 1 AUX. SERV. BD. INV.				N/A	N/A	N/A	N/A
1145	K\$ CAT. 1 TOLL AUX. SERV. BD. INV.				N/A	N/A	N/A	N/A
1146	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1147	K\$ OTHER AUX. SERV. BD INV.				N/A	N/A	N/A	N/A
1148	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1149	K\$ CAT. 1 ITCPT. AUX . SERV. BD. INV.				N/A	N/A	N/A	N/A
1150	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
1151	K\$ CAT. 1 RATE/ROUTE AUX. SERV. BD. INV.				N/A	N/A	N/A	N/A
1152	# RATE/ROUTE WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1153	K\$ CAT. 1 TOTAL JOINT AUX. SERV. BD. INV.				N/A	N/A	N/A	N/A
1154	K\$ TOTAL CAT. 1 AUX. SERV. BD. INV.				N/A	N/A	N/A	N/A

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TABLE I

		TABLE I - SEPARATIONS AND ACCESS TABLE								
			Traffic S	Sensitive						
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)				
1125	K\$ SEPARATE TOLL SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A	N/A				
1126	K\$ SEPARATE & JT. TOLL SERV.OBS. BD. INV.		N/A							
1127	# TOLL MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1128	K\$ COE COMB. INV. FOR PT. 69		N/A							
1129	K\$ TOTAL CAT. 1 SERV. OBS. BD. INV.		N/A							
	c) Auxiliary Service Boards									
1130	K\$ CAT. 1 - DIR. ASSIST. BD. INV.	N/A	N/A	N/A						
1131	# TOLL WGTD. STD. WORK. SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1132	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1133	K\$ CAT. 1 TOLL DIR. ASSIST. BD. INV.	N/A	N/A	N/A						
1134	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1135	K\$ CAT. 1 OTHER DIR. ASSIST. BD. INV.	N/A	N/A	N/A						
1136	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1137	K\$ CAT. 1 SEP. INTERCEPT BD. INV.		N/A	N/A	N/A					
1138	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	NIA				
1139	# DIR. ASSIST. WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1140	# INTERCEPT WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1141	# RATE/ROUTE STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1142	# TOLL WGTD STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1143	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1144	K\$ CAT. 1 AUX. SERV. BD. INV.		N/A	N/A						
1145	K\$ CAT. 1 TOLL AUX. SERV. BD. INV.	N/A	N/A	N/A	N/A	N/A				
1146	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1147	K\$ OTHER AUX. SERV. BD INV.	N/A	N/A	N/A	N/A	N/A				
1148	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1149	K\$ CAT. 1 ITCPT. AUX . SERV. BD. INV.		N/A	N/A	N/A					
1150	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1151	K\$ CAT. 1 RATE/ROUTE AUX. SERV. BD. INV.	N/A	N/A	N/A	N/A	N/A				
1152	# RATE/ROUTE WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A				
1153	K\$ CAT. 1 TOTAL JOINT AUX. SERV. BD. INV.		N/A	N/A						
1154	K\$ TOTAL CAT. 1 AUX. SERV. BD. INV.		N/A	N/A						

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)
1125	K\$ SEPARATE TOLL SERV. OBS. BD. INV.	N/A	N/A	N/A	N/A
1126	K\$ SEPARATE & JT. TOLL SERV.OBS. BD. INV.	N/A		N/A	
1127	# TOLL MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1128	K\$ COE COMB. INV. FOR PT. 69	N/A		N/A	
1129	K\$ TOTAL CAT. 1 SERV. OBS. BD. INV.	N/A		N/A	
	c) Auxiliary Service Boards	•			
1130	K\$ CAT. 1 - DIR. ASSIST. BD. INV.	N/A		N/A	
1131	# TOLL WGTD. STD. WORK. SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1132	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1133	K\$ CAT. 1 TOLL DIR. ASSIST. BD. INV.	N/A		N/A	
1134	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1135	K\$ CAT. 1 OTHER DIR. ASSIST. BD. INV.	N/A		N/A	
1136	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1137	K\$ CAT. 1 SEP. INTERCEPT BD. INV.	N/A		N/A	N/A
1138	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1139	# DIR. ASSIST. WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1140	# INTERCEPT WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1141	# RATE/ROUTE STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1142	# TOLL WGTD STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1143	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1144	K\$ CAT. 1 AUX. SERV. BD. INV.	N/A		N/A	
1145	K\$ CAT. 1 TOLL AUX. SERV. BD. INV.	N/A	N/A	N/A	N/A
1146	# TOLL WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1147	K\$ OTHER AUX. SERV. BD INV.	N/A	N/A	N/A	N/A
1148	# OTHER WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1149	K\$ CAT. 1 ITCPT. AUX . SERV. BD. INV.	N/A		N/A	N/A
1150	# SUBSCRIBER LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1151	K\$ CAT. 1 RATE/ROUTE AUX. SERV. BD. INV.	N/A	N/A	N/A	
1152	# RATE/ROUTE WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
1153	K\$ CAT. 1 TOTAL JOINT AUX. SERV. BD. INV.	N/A		N/A	
1154	K\$ TOTAL CAT. 1 AUX. SERV. BD. INV.	N/A		N/A	

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Commor Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	d) Traffic Service Positions							
1160	K\$ CAT. 1 – OPER. TSPS. INV.				N/A	N/A	N/A	N/A
1161	# WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1162	K\$ CAT. 1 – REMOTE TRK. INV.				N/A	N/A	N/A	N/A
1163	# PROCESSOR REAL TIME SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1164	K\$ CAT. 1 – REMAIN. CONTROL INV.				N/A	N/A	N/A	N/A
1165	# PROCESSOR REAL TIME SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1166	K\$ CAT. 1 – OTHER TSPS INV.				N/A	N/A	N/A	N/A
1167	# WGTD. STD. WORK SEC. FOR ALLOC.				N/A	N/A	N/A	N/A
1168	K\$ TOTAL CAT. 1 TSPS INV.				N/A	N/A	N/A	N/A
1170	K\$ TOTAL COE CAT. 1 INV.				N/A	N/A	N/A	N/A
	Category 2 COE – Tandem Switching Equipment			I		ı		1
1200	K\$ CAT. 2 – TANDEM INV. ASSG. DIR. TO PL				N/A	N/A	N/A	N/A
1201	K\$ CAT. 2 – TANDEM INV. ASSG. DIR. TO MSG.				N/A	N/A	N/A	N/A
1202	K\$ CAT. 2 – TANDEM INV. JOINTLY USED				N/A	N/A	N/A	N/A
1203	# TANDEM MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
1204	K\$ TOTAL COE CAT. 2 INV.				N/A	N/A	N/A	N/A
	Category 3 COE – Local Switching Equipment			I		ı		1
1212	K\$ CAT. 3 -SWITCH. INV. ASSG. JOINT				N/A	N/A		
1213	% IS. ALLOC. FACTOR FOR CAT. 3				N/A	N/A	N/A	N/A
1216	# DIAL EQPT. MINUTES				N/A	N/A	N/A	N/A
	Category 4 COE - Circuit Equipment							<u> </u>

- 4. Category 4 COE Circuit Equipment
 - a) Category 4.1 COE Exchange Circuit Equipment
 - (1) Category 4.11 COE Wideband Exchange Line Circuit Equipment

1220	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. PL		N/A	N/A	N/A	N/A
1221	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. MSG.		N/A	N/A	N/A	N/A
1222	K\$ COE CAT. 4.11 WDBD. EXC. LINE EQPT. ASSG. JT. USE		N/A	N/A	N/A	N/A
1223	# MIN. OF USE - ALLOC. CAT. 4.11		N/A	N/A	N/A	N/A
1224	K\$ TOTAL COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. INV.		N/A	N/A	N/A	N/A

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

1230	K\$ COE CAT. 4.12 EXC.TRK.CKT.EQPT.(NON-WDBD.) ASSG.PL		N/A	N/A	N/A	N/A
1231	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) MSG.		N/A	N/A	N/A	N/A
1232	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) JT.		N/A	N/A	N/A	N/A
1233	# MIN. OF USE - ALLOC. CAT. 4.12		N/A	N/A	N/A	N/A
1234	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. BASIC INV.		N/A	N/A	N/A	N/A

(b) Special Non-Wideband Category 4.12 COE

1240	K\$ COE CAT 4.12 EXC. TRK. CKT. EQPT. (SPEC.) ASSG. PL		N/A	N/A	N/A	N/A

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

			Traffic	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	d) Traffic Service Positions					•
1160	K\$ CAT. 1 - OPER. TSPS. INV.		N/A	N/A		
1161	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A	N/A		
1162	K\$ CAT. 1 - REMOTE TRK. INV.		N/A	N/A		
1163	# PROCESSOR REAL TIME SEC. FOR ALLOC.		N/A	N/A		
1164	K\$ CAT. 1 - REMAIN. CONTROL INV.		N/A	N/A		
1165	# PROCESSOR REAL TIME SEC. FOR ALLOC.		N/A	N/A		
1166	K\$ CAT. 1 - OTHER TSPS INV.		N/A			
1167	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A			
1168	K\$ TOTAL CAT. 1 TSPS INV.		N/A			
1170	K\$ TOTAL COE CAT. 1 INV.		N/A			
	Category 2 COE - Tandem Switching Equipment	 		I.		I
1200	K\$ CAT. 2 - TANDEM INV. ASSG. DIR. TO PL	N/A	N/A	N/A	N/A	N/A
1201	K\$ CAT. 2 - TANDEM INV. ASSG. DIR. TO MSG.	N/A	N/A	N/A	N/A	N/A
1202	K\$ CAT. 2 - TANDEM INV. JOINTLY USED	N/A	N/A	N/A	N/A	N/A
1203	# TANDEM MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1204	K\$ TOTAL COE CAT. 2 INV.		N/A		N/A	
<u> </u>	Category 3 COE - Local Switching Equipment	I		I	ı	I
1212	K\$ CAT. 3 -SWITCH. INV. ASSG. JOINT		N/A		N/A	
1213	% IS. ALLOC. FACTOR FOR CAT. 3	N/A	N/A	N/A	N/A	N/A
1216	# DIAL EQPT. MINUTES	N/A	N/A	N/A	N/A	N/A

- 4. Category 4 COE Circuit Equipment
 - a) Category 4.1 COE Exchange Circuit Equipment
 - (1) Category 4.11 COE Wideband Exchange Line Circuit Equipment

1220	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. PL	N/A	N/A	N/A	N/A	N/A
1221	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. MSG.	N/A	N/A	N/A	N/A	N/A
1222	K\$ COE CAT. 4.11 WDBD. EXC. LINE EQPT. ASSG. JT. USE	N/A	N/A	N/A	N/A	N/A
1223	# MIN. OF USE - ALLOC. CAT. 4.11	N/A	N/A	N/A	N/A	N/A
1224	K\$ TOTAL COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. INV.	N/A	N/A		N/A	

- (2) Category 4.12 COE Exchange Trunk Circuit Equipment (Widebarid and Non-Wideband)
 - (a) Basic Non-Wideband Category 4.12 COE

1230	K\$ COE CAT. 4.12 EXC.TRK.CKT.EQPT.(NON-WDBD.) ASSG.PL	N/A	N/A	N/A	N/A	N/A
1231	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) MSG.	N/A	N/A	N/A	N/A	N/A
1232	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) JT.	N/A	N/A	N/A	N/A	N/A
1233	# MIN. OF USE - ALLOC. CAT. 4.12	N/A	N/A	N/A	N/A	N/A
1234	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. BASIC INV.	N/A	N/A	N/A	N/A	N/A

(b) Special Non-Wideband Category 4.12 COE

1240	K\$ COE CAT 4.12 EXC. TRK. CKT. EQPT. (SPEC.) ASSG. PL	N/A	N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXXX

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Cotogony	Special Access	Total Access	Billing & Collection	IX
	Category	Access	Access	Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)
	d) Traffic Service Positions				
1160	K\$ CAT. 1 - OPER. TSPS. INV.	N/A		N/A	
1161	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A		N/A	
1162	K\$ CAT. 1 - REMOTE TRK. INV.	N/A		N/A	
1163	# PROCESSOR REAL TIME SEC. FOR ALLOC.	N/A		N/A	
1164	K\$ CAT. 1 - REMAIN. CONTROL INV.	N/A		N/A	
1165	# PROCESSOR REAL TIME SEC. FOR ALLOC.	N/A		N/A	
1166	K\$ CAT. 1 - OTHER TSPS INV.	N/A		N/A	
1167	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A		N/A	
1168	K\$ TOTAL CAT. 1 TSPS INV.	N/A		N/A	
1170	K\$ TOTAL COE CAT. 1 INV.	N/A		N/A	
L.	Category 2 COE - Tandem Switching Equipment	•			
1200	K\$ CAT. 2 - TANDEM INV. ASSG. DIR. TO PL	N/A	N/A	N/A	N/A
1201	K\$ CAT. 2 - TANDEM INV. ASSG. DIR. TO MSG.	N/A	N/A	N/A	N/A
1202	K\$ CAT. 2 - TANDEM INV. JOINTLY USED	N/A	N/A	N/A	N/A
1203	# TANDEM MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1204	K\$ TOTAL COE CAT. 2 INV.	N/A		N/A	
	Category 3 COE - Local Switching Equipment	1			
1212	K\$ CAT. 3 -SWITCH. INV. ASSG. JOINT			N/A	
1213	% IS. ALLOC. FACTOR FOR CAT. 3	N/A	N/A	N/A	N/A
1216	# DIAL EQPT. MINUTES	N/A	N/A	N/A	N/A

- 4. Category 4 COE Circuit Equipment
 - a) Category 4.1 COE Exchange Circuit Equipment
 - (1) Category 4.11 COE Wideband Exchange Line Circuit Equipment

1220	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. PL	N/A	N/A	N/A	N/A
1221	K\$ COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. ASSG. MSG.	N/A	N/A	N/A	N/A
1222	K\$ COE CAT. 4.11 WDBD. EXC. LINE EQPT. ASSG. JT. USE	N/A	N/A	N/A	N/A
1223	# MIN. OF USE - ALLOC. CAT. 4.11	N/A	N/A	N/A	N/A
1224	K\$ TOTAL COE CAT. 4.11 WDBD. EXC. LINE CKT. EQPT. INV.			N/A	

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

(a) Basic Non-Wideband Category 4.12 COE

1230	K\$ COE CAT. 4.12 EXC.TRK.CKT.EQPT.(NON-WDBD.) ASSG.PL	N/A	N/A	N/A	N/A
1231	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) MSG.	N/A	N/A	N/A	N/A
1232	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (NON-WDBD.) JT.	N/A	N/A	N/A	N/A
1233	# MIN. OF USE - ALLOC. CAT. 4.12	N/A	N/A	N/A	N/A
1234	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. BASIC INV.	N/A	N/A	N/A	N/A
	(b) Special Non-Wideband Category 4.12 COE	•			•

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TABLE I - SEPARATIONS AND ACCESS TABLE

					Common Line			Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	(c) Wideband Category 4.12 COE							
1250	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (WDBD.) ASSG. PL				N/A	N/A	N/A	N/A
1251	K\$ COE CAT. 4.12 EXC.TRK.CKT. EQPT. (WDBD.) ASSG. MSG.				N/A	N/A	N/A	N/A
1252	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. JT.				N/A	N/A	N/A	N/A
1253	# MIN. OF USE - ALLOC. CAT. 4.12				N/A	N/A	N/A	N/A
1254	K\$ TOTAL COE CAT. 4.12 EXC.TRK.CKT. EQPT. (WDBD.) INV.				N/A	N/A	N/A	N/A
1260	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. INV.				N/A	N/A	N/A	N/A

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

(a) Basic Category 4.13 COE

1270	# COE CAT. 4.13 EXC. CKT. EQPT TOT. WKG. LOOPS		N/A	N/A	N/A	N/A	N/A	N/A
1271	# COE CAT. 4.13 EXC. CKT. EQPT PL/WATS LOOPS				N/A	N/A	N/A	N/A
1272	# COE CAT. 4.13 EXC. CKT. EQPT SUBS. LOOPS		N/A	N/A	N/A	N/A	N/A	N/A
1273	\$ COE CAT 4.13 EXC. CKT. EQPT COST PER LOOP		N/A	N/A	N/A	N/A	N/A	N/A
1274	K\$ COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL				N/A	N/A	N/A	N/A
1275	K\$ COE CAT. 4.13 EXC. CKT. EQPT JOINTLY USED				N/A	N/A	N/A	N/A
1276	% LOOP ALLOC. FACTOR				N/A	N/A	N/A	N/A
1277	K\$ TOTAL BASIC COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.				N/A	N/A	N/A	N/A
L	(h) Special Category 4.12 COE	-	1					

(b) Special Category 4.13 COE

1280	K\$ SPEC. COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL		N/A	N/A	N/A	N/A
1290	K\$ TOT. COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.		N/A	N/A		
1300	K\$ TOT. COE CAT. 4.1 EXC. LINE CKT. EQPT. INV.		N/A	N/A		

b) Category 4.2 COE - Interexchange Circuit Equipment

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

1310	K\$ CAT. 4.21 FURN. TO OTHERS		N/A		N/A	N/A	N/A	N/A			
	(2) Category 4.22 COE - Interexchange Circuit Equipment Used for Wideband Service										
1320	K\$ COE CAT. 4.22 IX. CKT. EQUIP. (WDBD.) - ASSG. PL				N/A	N/A	N/A	N/A			
1321	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. MSG.				N/A	N/A	N/A	N/A			
1322	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. JOINT				N/A	N/A	N/A	N/A			
1323	# CONV. MIN. KILOMETERS FACTOR				N/A	N/A	N/A	N/A			
1324	K\$ TOT. COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) INV.				N/A	N/A	N/A	N/A			

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TABLE I - SEPARATIONS AND ACCESS TABLE

ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	(c) Wideband Category 4.12 COE				•	
1250	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (WDBD.) ASSG. PL	N/A	N/A	N/A	N/A	N/A
1251	K\$ COE CAT. 4.12 EXC. TRK.CKT.EQPT. (WDBD.) ASSG. MSG.	N/A	N/A	N/A	N/A	N/A
1252	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. JT.	N/A	N/A	N/A	N/A	N/A
1253	# MIN. OF USE - ALLOC. CAT. 4.12	N/A	N/A	N/A	N/A	N/A
1254	K\$ TOTAL COE CAT. 4.12 EXC.TRK.CKT. EQPT. (WDBD.) INV.	N/A	N/A	N/A	N/A	N/A
1260	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. INV.		N/A		N/A	
	(3) Category 4.13 COE-Exchange Line Circuit Equipmen	t Excluding V	ideband	•	•	

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

(a) Basic Category 4.13 COE

1270	# COE CAT. 4.13 EXC. CKT. EQPT TOT. WKG. LOOPS	N/A	N/A	N/A	N/A	N/A
1271	# COE CAT. 4.13 EXC. CKT. EQPT PL/WATS LOOPS	N/A	N/A	N/A	N/A	N/A
1272	# COE CAT. 4.13 EXC. CKT. EQPT SUBS. LOOPS	N/A	N/A	N/A	N/A	N/A
1273	\$ COE CAT 4.13 EXC. CKT. EQPT COST PER LOOP	N/A	N/A	N/A	N/A	N/A
1274	K\$ COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL	N/A	N/A	N/A	N/A	N/A
1275	K\$ COE CAT. 4.13 EXC. CKT. EQPT JOINTLY USED	N/A	N/A	N/A	N/A	N/A
1276	% LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A	N/A
1277	K\$ TOTAL BASIC COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.	N/A	N/A	N/A	N/A	N/A

(b) Special Category 4.13 COE

1280	K\$ SPEC. COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL	N/A	N/A	N/A	N/A	N/A
1290	K\$ TOT. COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.	N/A	N/A	N/A	N/A	N/A
1300	K\$ TOT. COE CAT. 4.1 EXC. LINE CKT. EQPT. INV.		N/A		N/A	

b) Category 4.2 COE - Interexchange Circuit Equipment

⁽¹⁾ Category 4.21 - Interexchange Circuit Equipment Furnished to Another Compary for Interstate Use

1310	K\$ CAT. 4.21 FURN. TO OTHERS	N/A	N/A	N/A	N/A	N/A		
	(2) Category 4.22 COE - Interexchange Circuit Equipment Used for Wideband Service							
1320	K\$ COE CAT. 4.22 IX. CKT. EQUIP. (WDBD.) - ASSG. PL	N/A	N/A	N/A	N/A	N/A		
1321	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. MSG.	N/A	N/A	N/A	N/A	N/A		
1322	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. JOINT	N/A	N/A	N/A	N/A	N/A		
1323	# CONV. MIN. KILOMETERS FACTOR	N/A	N/A	N/A	N/A	N/A		
1324	K\$ TOT. COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) INV.	N/A	N/A		N/A			

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
	(c) Wideband Category 4.12 COE				
1250	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. (WDBD.) ASSG. PL	N/A	N/A	N/A	N/A
1251	K\$ COE CAT. 4.12 EXC. TRK.CKT.EQPT. (WDBD.) ASSG. MSG.	N/A	N/A	N/A	N/A
1252	K\$ COE CAT. 4.12 EXC. TRK. CKT. EQPT. JT.	N/A	N/A	N/A	N/A
1253	# MIN. OF USE - ALLOC. CAT. 4.12	N/A	N/A	N/A	N/A
1254	K\$ TOTAL COE CAT. 4.12 EXC.TRK.CKT. EQPT. (WDBD.) INV.	N/A	N/A	N/A	N/A
1260	K\$ TOTAL COE CAT. 4.12 EXC. TRK. CKT. EQPT. INV.			N/A	

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

(a) Basic Category 4.13 COE

1270	# COE CAT. 4.13 EXC. CKT. EQPT TOT. WKG. LOOPS	N/A	N/A	N/A	N/A
1271	# COE CAT. 4.13 EXC. CKT. EQPT PL/WATS LOOPS	N/A	N/A	N/A	N/A
1272	# COE CAT. 4.13 EXC. CKT. EQPT SUBS. LOOPS	N/A	N/A	N/A	N/A
1273	\$ COE CAT 4.13 EXC. CKT. EQPT COST PER LOOP	N/A	N/A	N/A	N/A
1274	K\$ COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL	N/A	N/A	N/A	N/A
1275	K\$ COE CAT. 4.13 EXC. CKT. EQPT JOINTLY USED	N/A	N/A	N/A	N/A
1276	% LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A
1277	K\$ TOTAL BASIC COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.	N/A	N/A	N/A	N/A
	(b) Special Cotogony 4.12 COE			•	

(b) Special Category 4.13 COE

128	K\$ SPEC. COE CAT. 4.13 EXC. CKT. EQPT ASSG. PL	N/A	N/A	N/A	N/A
129	K\$ TOT. COE CAT. 4.13 EXC. LINE CKT. EQPT. INV.			N/A	N/A
130	K\$ TOT. COE CAT. 4.1 EXC. LINE CKT. EQPT. INV.			N/A	

b) Category 4.2 COE - Interexchange Circuit Equipment

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

1310	K\$ CAT. 4.21 FURN. TO OTHERS	N/A	N/A	N/A					
	(2) Category 4.22 COE - Interexchange Circuit Equipment Used for Wideband Service								
1320	K\$ COE CAT. 4.22 IX. CKT. EQUIP. (WDBD.) - ASSG. PL	N/A	N/A	N/A	N/A				
1321	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. MSG.	N/A	N/A	N/A	N/A				
1322	K\$ COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) - ASSG. JOINT	N/A	N/A	N/A	N/A				
1323	# CONV. MIN. KILOMETERS FACTOR	N/A	N/A	N/A	N/A				
1324	K\$ TOT. COE CAT. 4.22 IX. CKT. EQPT. (WDBD.) INV.			N/A					

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	TABLE I - SEPAR	ATIONS AND	ACCES	S TABLE				
					C	Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	(3) Category 4.23 COE-All Other Interexchange Circu	it Equipment						
	(a) Basic Category 4.23 COE							
1330	# COE CAT. 4.23 TOT. CKT. TERMS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1331	# COE CAT. 4.23 PL CKT. TERMS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1332	# COE CAT. MSG. CKT. TERMS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1333	# COE CAT 4.23 JOINT CKT. TERMS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1335	\$ COE CAT 4.23 COST PER. TERMS.		N/A	N/A	N/A	N/A	N/A	N/A
1336	K\$ COE CAT. 4.23 IX. CKT. EQPT. ASSG. PL				N/A	N/A	N/A	N/A
1338	K\$ COE CAT. 4.23 IX. CKT. EQPT JOINT				N/A	N/A	N/A	N/A
1339	# CONV. MIN. FACTOR				N/A	N/A	N/A	N/A
1342	K\$ TOT. BASIC COE CAT. 4.23 IX. CKT. EQPT. INV.				N/A	N/A	N/A	N/A
	(b) Special Category 4.23 COE			1		1		.1
1350	K\$ COE CAT. 4.23 SPEC. FOR PL				N/A	N/A	N/A	N/A
1370	K\$ TOT. COE CAT. 4.23 IX. CKT. EQPT. INV.				N/A	N/A	N/A	N/A
1380	K\$ TOT. COE CAT. 4.2 IX. CKT. EQPT. INV.				N/A	N/A	N/A	N/A
	c) Category 4.3 COE-Host/Remote Message Circuit Equ	ipment		1				.1
1390	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT WATS				N/A	N/A	N/A	N/A
1392	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT JOINT				N/A	N/A	N/A	N/A
1393	# MIN. OF USE KILOMETERS FACTOR				N/A	N/A	N/A	N/A
1394	K\$ TOT. COE CAT. 4.3 HOST/REMOTE CKT. EQPT. INV.				N/A	N/A		
1400	K\$ TOT. COE CAT. 4 CKT. EQPT. INV.				N/A	N/A		
1410	K\$ TOT. COE INV.				N/A	N/A		<u> </u>

C. Information Origination/Termination Equipment (IOT)

Part 36 Detail

1420	K\$ IOT CAT. 1 - INFO. ORIG./TERM.				N/A	N/A	N/A	N/A
1421	% LOOP ALLOC. FACTOR				N/A	N/A	N/A	N/A
	Part 69 Detail				1		1	
1425	K\$ OTHER IOT - PT. 69	N/A	N/A		N/A	N/A		
1426	# NO. OF EQUIV. LINE - PT. 69	N/A	N/A		N/A	N/A	N/A	
1428	K\$ TOT. CAT. 1 INFO. ORIG./TERM. INV PT. 69				N/A	N/A		
	Category 2 IOT - New Customer Premises Equipment	•	•		•		•	
1430	K\$ CAT. 2 NEW CPE			N/A	N/A	N/A	N/A	N/A
1440	K\$ TOT. INFO. ORIG./TERM. INV.				N/A	N/A		

^{1.} Category 1 IOT-Other IOT

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TABLE I - SEPARATIONS AND ACCESS TABLE

			Traffic	Sensitive			
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)	
	(3) Category 4.23 COE-All Other Interexchange Circui	t Equipment		•	•		
	(a) Basic Category 4.23 COE						
1330	# COE CAT. 4.23 TOT. CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	
1331	# COE CAT. 4.23 PL CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	
1332	# COE CAT. MSG. CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	
1333	# COE CAT 4.23 JOINT CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	
1335	\$ COE CAT 4.23 COST PER. TERMS.	N/A	N/A	N/A	N/A	N/A	
1336	K\$ COE CAT. 4.23 IX. CKT. EQPT. ASSG. PL	N/A	N/A	N/A	N/A	N/A	
1338	K\$ COE CAT. 4.23 IX. CKT. EQPT JOINT	N/A	N/A	N/A	N/A	N/A	
1339	# CONV. MIN. FACTOR	N/A	N/A	N/A	N/A	N/A	
1342	K\$ TOT. BASIC COE CAT. 4.23 IX. CKT. EQPT. INV.	N/A	N/A	N/A	N/A	N/A	
	(b) Special Category 4.23 COE			I			
1350	K\$ COE CAT. 4.23 SPEC. FOR PL	N/A	N/A	N/A	N/A	N/A	
1370	K\$ TOT. COE CAT. 4.23 IX. CKT. EQPT. INV.		N/A		N/A		
1380	K\$ TOT. COE CAT. 4.2 IX. CKT. EQPT. INV.		N/A		N/A		
	c) Category 4.3 COE-Host/Remote Message Circuit Equi	pment		I			
1390	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT WATS	N/A	N/A	N/A	N/A	N/A	
1392	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT JOINT	N/A	N/A	N/A	N/A	N/A	
1393	# MIN. OF USE KILOMETERS FACTOR	N/A	N/A	N/A	N/A	N/A	
1394	K\$ TOT. COE CAT. 4.3 HOST/REMOTE CKT. EQPT. INV.	N/A	N/A		N/A		
1400	K\$ TOT. COE CAT. 4 CKT. EQPT. INV.		N/A		N/A		
1410	K\$ TOT. COE INV.		N/A				

C. Information Origination/Termination Equipment (IOT)

Part 36 Detail

1420	K\$ IOT CAT. 1 - INFO. ORIG./TERM.	N/A	N/A	N/A	N/A	N/A
1421	% LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A	N/A
	Part 69 Detail	'	I	l		
1425	K\$ OTHER IOT - PT. 69	N/A	N/A	N/A	N/A	N/A
1426	# NO. OF EQUIV. LINE - PT. 69	N/A	N/A	N/A	N/A	N/A
1428	K\$ TOT. CAT. 1 INFO. ORIG./TERM. INV PT. 69	N/A	N/A	N/A	N/A	N/A
	Category 2 IOT - New Customer Premises Equipment	'	I	l		
1430	K\$ CAT. 2 NEW CPE	N/A	N/A	N/A	N/A	N/A
1440	K\$ TOT. INFO. ORIG./TERM. INV.	N/A	N/A	N/A	N/A	N/A

^{1.} Category 1 IOT-Other IOT

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TABLE I - SEPARATIONS AND ACCESS TABLE

N/A

N/A

N/A

	Category	Special Access	Total Access	Billing & Collection	IX				
ROW	(a)	(o)	(p)	(q)	(r)				
	(3) Category 4.23 COE-All Other Interexchange Circuit Equipment								
	(a) Basic Category 4.23 COE								
1330	# COE CAT. 4.23 TOT. CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A				
1331	# COE CAT. 4.23 PL CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A				
1332	# COE CAT. MSG. CKT. TERMS FOR ALLOC.	N/A	N/A	N/A	N/A				

					1
1335	\$ COE CAT 4.23 COST PER. TERMS.	N/A	N/A	N/A	N/A
1336	K\$ COE CAT. 4.23 IX. CKT. EQPT. ASSG. PL	N/A	N/A	N/A	N/A
1338	K\$ COE CAT. 4.23 IX. CKT. EQPT JOINT	N/A	N/A	N/A	N/A
1339	# CONV. MIN. FACTOR	N/A	N/A	N/A	N/A
1342	K\$ TOT BASIC COF CAT 4 23 IX CKT FOPT INV	N/A	N/A	N/A	N/A

(b) Special Category 4.23 COE

COE CAT 4.23 JOINT CKT. TERMS FOR ALLOC.

1350	K\$ COE CAT. 4.23 SPEC. FOR PL	N/A	N/A	N/A	N/A
1370	K\$ TOT. COE CAT. 4.23 IX. CKT. EQPT. INV.			N/A	
1380	K\$ TOT. COE CAT. 4.2 IX. CKT. EQPT. INV.			N/A	

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

1390	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT WATS	N/A	N/A	N/A	N/A
1392	K\$ COE CAT. 4.3 HOST/REMOTE CKT. EQPT JOINT	N/A	N/A	N/A	N/A
1393	# MIN. OF USE KILOMETERS FACTOR	N/A	N/A	N/A	N/A
1394	K\$ TOT. COE CAT. 4.3 HOST/REMOTE CKT. EQPT. INV.			N/A	
1400	K\$ TOT. COE CAT. 4 CKT. EQPT. INV.			N/A	
1410	K\$ TOT. COE INV.			N/A	

C. Information Origination/Termination Equipment (IOT)

1. Category 1 IOT-Other IOT

Part 36 Detail

	Part 36 Detail				
1420	K\$ IOT CAT. 1 - INFO. ORIG./TERM.	N/A	N/A	N/A	N/A
1421	% LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A
	Part 69 Detail			•	
1425	K\$ OTHER IOT - PT. 69			N/A	N/A
1426	# NO. OF EQUIV. LINE - PT. 69			N/A	N/A
1428	K\$ TOT. CAT. 1 INFO. ORIG./TERM. INV PT. 69			N/A	N/A
	Category 2 IOT - New Customer Premises Equipment	•	•	•	
1430	K\$ CAT. 2 NEW CPE	N/A	N/A	N/A	N/A
1440	K\$ TOT. INFO. ORIG./TERM. INV.			N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

1500 K\$ C&WF - CAT. 3 IX TWX INV.

1510 K\$ TOT. CAT. 3 IX C&WF INV.

1501 # C&WF - CAT. 3 IX CONV. MIN. KM FOR TWX FOR ALLOC.

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	TABLE I - SEPARA	TIONS AND	ACCES	S TABLE				
					C	Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	D. Cable and Wire Facilities (C&WF)	l l		1		1		<u> </u>
	1. Category 1 C&WF-Exchange Line C&WF							
1450	# C&WF - CAT. 1 EXC. LINE TOT. WRK. LOOPS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1451	# C&WF - CAT. 1 EXC. LINE PRIV. LINE. LOOPS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1452	# C&WF - CAT. 1 EXC. SUBS/LOOPS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1453	\$ C&WF - CAT. 1 EXC. LINE COST PER LOOP		N/A	N/A	N/A	N/A	N/A	N/A
1454	K\$ C&WF - CAT1. EXC. LINE DIR. ASSG. INV.				N/A	N/A	N/A	N/A
1455	K\$ C&WF - CAT.1 EXC. LINE. JT. USED INV.				N/A	N/A	N/A	N/A
1459	% C&WF - CAT. 1 EXC. LINE LOOP ALLOC. FACTOR				N/A	N/A	N/A	N/A
1460	K\$ TOT. CAT. 1 EXC. LINE C&WF INV.				N/A	N/A		
	Category 2 C&WF - Wideband and Exchange Trunk C&WF	1		1		1		
	a) Exchange Trunk Category 2 C&WF (Non-Wideband)							
1470	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. PL				N/A	N/A	N/A	N/A
1471	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. MSG.				N/A	N/A	N/A	N/A
1472	K\$ C&WF - CAT. 2 NON-WDBD. TRK. JT. USED				N/A	N/A	N/A	N/A
1473	# C&WF - CAT. 2 NON-WDBD. TRK. MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
1474	K\$ TOT. CAT. 2 NON-WDBD. EXC. TRK. INV.				N/A	N/A	N/A	N/A
	b) Wideband Category 2 C&WF			J I		J I		
1480	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. PL				N/A	N/A	N/A	N/A
1481	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. MSG.				N/A	N/A	N/A	N/A
1482	K\$ C&WF - CAT. 2 WDBD. TRK. JT. USED.				N/A	N/A	N/A	N/A
1483	# C&WF - CAT. 2 WDBD. TRK. MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
1484	K\$ TOT. CAT. 2. WDBD. EXC. TRK. INV.				N/A	N/A	N/A	N/A
1485	K\$ TOT. CAT. 2 EXC. TRK. C&WF INV.				N/A	N/A	N/A	N/A
	Category 3 C&WF - Interexchange C&WF			J I		J I		
1490	# C&WF - CAT. 3 IX TOT. CKT. KILOMETERS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1491	# C&WF - CAT. 3 IX PL CKT. KILOMETERS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1492	# C&WF - CAT. 3 IX MSG. CKT. KM DIR. ASSG. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1493	# C&WF - CAT. 3 IX JT. MSG. CKT. KM FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1494	# C&WF - CAT. 3 IX TWX CKT. KILOMETERS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
1495	\$ C&WF - CAT. 3 IX COST PER CKT. KILOMETER		N/A	N/A	N/A	N/A	N/A	N/A
1496	K\$ C&WF - CAT. 3 IX PL. INV. DIR. ASSG.				N/A	N/A	N/A	N/A
1497	K\$ C&WF - CAT. 3 IX MSG. INV. DIR. ASSG.	+			N/A	N/A	N/A	N/A
1498	K\$ C&WF - CAT. 3 IX JT. MSG. INV.				N/A	N/A	N/A	N/A
1499	# C&WF - CAT. 3 IX CONV. MIN. KILOMETERS FOR ALLOC.				N/A	N/A	N/A	N/A
	I .			1		1		1

N/A

1510 K\$ TOT. CAT. 3 IX C&WF INV.

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE 1- SEPAKAT					
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	D. Cable and Wire Facilities (C&WF)					
	Category 1 C&WF-Exchange Line C&WF					
1450	# C&WF - CAT. 1 EXC. LINE TOT. WRK. LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1451	# C&WF - CAT. 1 EXC. LINE PRIV. LINE. LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1452	# C&WF - CAT. 1 EXC. SUBS/LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1453	\$ C&WF - CAT. 1 EXC. LINE COST PER LOOP	N/A	N/A	N/A	N/A	N/A
1454	K\$ C&WF - CAT1. EXC. LINE DIR. ASSG. INV.	N/A	N/A	N/A	N/A	N/A
1455	K\$ C&WF - CAT.1 EXC. LINE. JT. USED INV.	N/A	N/A	N/A	N/A	N/A
1459	% C&WF - CAT. 1 EXC. LINE LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A	N/A
1460	K\$ TOT. CAT. 1 EXC. LINE C&WF INV.	N/A	N/A	N/A	N/A	N/A
	Category 2 C&WF - Wideband and Exchange Trunk C&WF		1			<u> </u>
	a) Exchange Trunk Category 2 C&WF (Non-Wideband)					
1470	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. PL	N/A	N/A	N/A	N/A	N/A
1471	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. MSG.	N/A	N/A	N/A	N/A	N/A
1472	K\$ C&WF - CAT. 2 NON-WDBD. TRK. JT. USED	N/A	N/A	N/A	N/A	N/A
1473	# C&WF - CAT. 2 NON-WDBD. TRK. MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1474	K\$ TOT. CAT. 2 NON-WDBD. EXC. TRK. INV.	N/A	N/A	N/A	N/A	N/A
	b) Wideband Category 2 C&WF		I.			
1480	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. PL	N/A	N/A	N/A	N/A	N/A
1481	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. MSG.	N/A	N/A	N/A	N/A	N/A
1482	K\$ C&WF - CAT. 2 WDBD. TRK. JT. USED.	N/A	N/A	N/A	N/A	N/A
1483	# C&WF - CAT. 2 WDBD. TRK. MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1484	K\$ TOT. CAT. 2. WDBD. EXC. TRK. INV.	N/A	N/A	N/A	N/A	N/A
1485	K\$ TOT. CAT. 2 EXC. TRK. C&WF INV.		N/A		N/A	
	Category 3 C&WF - Interexchange C&WF	l.	I	1	1	
1490	# C&WF - CAT. 3 IX TOT. CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1491	# C&WF - CAT. 3 IX PL CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1492	# C&WF - CAT. 3 IX MSG. CKT. KM DIR. ASSG. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1493	# C&WF - CAT. 3 IX JT. MSG. CKT. KM FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1494	# C&WF - CAT. 3 IX TWX CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1495	\$ C&WF - CAT. 3 IX COST PER CKT. KILOMETER	N/A	N/A	N/A	N/A	N/A
1496	K\$ C&WF - CAT. 3 IX PL. INV. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
1497	K\$ C&WF - CAT. 3 IX MSG. INV. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
1498	K\$ C&WF - CAT. 3 IX JT. MSG. INV.	N/A	N/A	N/A	N/A	N/A
1499	# C&WF - CAT. 3 IX ONV. MIN. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1500	K\$ C&WF - CAT. 3 IX TWX INV.	N/A	N/A	N/A	N/A	N/A
1501	# C&WF - CAT. 3 IX CONV. MIN. KM FOR TWX FOR ALLOC.	N/A	N/A	N/A	N/A	N/A

N/A

N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
RC	W (a)	(o)	(p)	(q)	(r)

- D. Cable and Wire Facilities (C&WF)
 - 1. Category 1 C&WF-Exchange Line C&WF

1450	# C&WF - CAT. 1 EXC. LINE TOT. WRK. LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A
1451	# C&WF - CAT. 1 EXC. LINE PRIV. LINE. LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A
1452	# C&WF - CAT. 1 EXC. SUBS/LOOPS FOR ALLOC.	N/A	N/A	N/A	N/A
1453	\$ C&WF - CAT. 1 EXC. LINE COST PER LOOP	N/A	N/A	N/A	N/A
1454	K\$ C&WF - CAT1. EXC. LINE DIR. ASSG. INV.	N/A	N/A	N/A	N/A
1455	K\$ C&WF - CAT.1 EXC. LINE. JT. USED INV.	N/A	N/A	N/A	N/A
1459	% C&WF - CAT. 1 EXC. LINE LOOP ALLOC. FACTOR	N/A	N/A	N/A	N/A
1460	K\$ TOT. CAT. 1 EXC. LINE C&WF INV.			N/A	N/A

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

1470	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. PL	N/A	N/A	N/A	N/A
1471	K\$ C&WF - CAT. 2 NON-WDBD. TRK. DIR. ASSG. MSG.	N/A	N/A	N/A	N/A
1472	K\$ C&WF - CAT. 2 NON-WDBD. TRK. JT. USED	N/A	N/A	N/A	N/A
1473	# C&WF - CAT. 2 NON-WDBD. TRK. MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1474	K\$ TOT. CAT. 2 NON-WDBD. EXC. TRK. INV.	N/A	N/A	N/A	N/A

b) Wideband Category 2 C&WF

1480	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. PL	N/A	N/A	N/A	N/A
1481	K\$ C&WF - CAT. 2 WDBD. TRK. DIR. ASSG. MSG.	N/A	N/A	N/A	N/A
1482	K\$ C&WF - CAT. 2 WDBD. TRK. JT. USED.	N/A	N/A	N/A	N/A
1483	# C&WF - CAT. 2 WDBD. TRK. MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
1484	K\$ TOT. CAT. 2. WDBD. EXC. TRK. INV.	N/A	N/A	N/A	N/A
1485	K\$ TOT. CAT. 2 EXC. TRK. C&WF INV.			N/A	

3. Category 3 C&WF - Interexchange C&WF

1490	# C&WF - CAT. 3 IX TOT. CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A
1491	# C&WF - CAT. 3 IX PL CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A
1492	# C&WF - CAT. 3 IX MSG. CKT. KM DIR. ASSG. FOR ALLOC.	N/A	N/A	N/A	N/A
1493	# C&WF - CAT. 3 IX JT. MSG. CKT. KM FOR ALLOC.	N/A	N/A	N/A	N/A
1494	# C&WF - CAT. 3 IX TWX CKT. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A
1495	\$ C&WF - CAT. 3 IX COST PER CKT. KILOMETER	N/A	N/A	N/A	N/A
1496	K\$ C&WF - CAT. 3 IX PL. INV. DIR. ASSG.	N/A	N/A	N/A	N/A
1497	K\$ C&WF - CAT. 3 IX MSG. INV. DIR. ASSG.	N/A	N/A	N/A	N/A
1498	K\$ C&WF - CAT. 3 IX JT. MSG. INV.	N/A	N/A	N/A	N/A
1499	# C&WF - CAT. 3 IX CONV. MIN. KILOMETERS FOR ALLOC.	N/A	N/A	N/A	N/A
1500	K\$ C&WF - CAT. 3 IX TWX INV.	N/A	N/A	N/A	N/A
1501	# C&WF - CAT. 3 IX CONV. MIN. KM FOR TWX FOR ALLOC.	N/A	N/A	N/A	N/A
1510	K\$ TOT. CAT. 3 IX C&WF INV.			N/A	

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TABLE I - SEPARATIONS AND ACCESS TABLE

					C	Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	Category 4 C&WF-Host/Remote Message C&WF					•		•
1520	K\$ C&WF - CAT. 4 HOST/REMOTE WATS INV. DIR. ASSG.				N/A	N/A	N/A	N/A
1522	K\$ C&WF - CAT. 4 HOST/REMOTE JT. MSG. INV.				N/A	N/A	N/A	N/A
1523	# C&WF-CAT.4 HOST/REM. MIN. OF USE KM FOR ALLOC.				N/A	N/A	N/A	N/A
1524	K\$ TOT. CAT. 4 HOST/REMOTE C&WF INV.				N/A	N/A		
1530	K\$ TOT. C&WF INV.				N/A	N/A		
1540	K\$ TOT. TEL. PLT. INV ALL CATEGORIES				N/A	N/A		

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

2000	K\$ OTHER INV TANG. ASTS. CAP. LEAS. DIR. ASSG.			N/A	N/A	N/A	N/A
2001	K\$ OTHER INV TANG. ASTS. GEN. SUPP. CAP. LEASES			N/A	N/A		
2002	K\$ GEN. SUPP. INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2003	K\$ OTHER INV TANG. ASTS. COE SW. CAP. LEASES			N/A	N/A		
2004	K\$ COE SW. INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2005	K\$ OTHER INV TANG. ASTS. OPR. SYS. CAP. LEASES			N/A	N/A		
2006	K\$ OPR. SYS. INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2007	K\$ OTHER INV TANG. ASTS. CKT. EQPT. CAP. LEASES			N/A	N/A		
2008	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2009	K\$ OTHER INV TANG. ASTS. IOT CAP. LEASES			N/A	N/A		
2010	K\$ IOT INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2011	K\$ OTHER INV TANG. ASTS. C&WF CAP. LEASES			N/A	N/A		
2012	K\$ C&WF INV. FOR ALLOC.			N/A	N/A	N/A	N/A
2013	K\$ TOT. CAP. LEAS. FOR ALLOC. IN PT. 69	N/A	N/A	N/A	N/A		
2014	K\$ PLT. IN SERV. FOR ALLOC.	N/A	N/A	N/A	N/A		
2020	K\$ TOT. OTHER INV TANG. ASTS CAP. LEASES			N/A	N/A		
	Leasehold Improvements	1	I	<u> </u>		1	

Leasehold Improvements

2070	K\$ OTH. INV TANG. ASTS. GEN. SUPP. LEAS. IMP.	N/A	N/A	N/A	N/A
2071	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2080	K\$ OTH. INV TANG. ASTS. COE SW. LEAS. IMP.	N/A	N/A	N/A	N/A
2081	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2090	K\$ OTH. INV TANG. ASTS. OP. SYS. LEAS. IMP.	N/A	N/A	N/A	N/A
2091	K\$ OP. SYS. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2100	K\$ OTH. INV TANG. ASTS. CKT. EQPT. LEAS. IMP.	N/A	N/A	N/A	N/A
2101	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2110	K\$ OTH. INV TANG. ASTS. IOT LEAS. IMP.	N/A	N/A	N/A	N/A
2111	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2120	K\$ OTH. INV TANG. ASTS. C&WF LEAS. IMP.	N/A	N/A	N/A	N/A

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	Category 4 C&WF-Host/Remote Message C&WF			•		
1520	K\$ C&WF - CAT. 4 HOST/REMOTE WATS INV. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
1522	K\$ C&WF - CAT. 4 HOST/REMOTE JT. MSG. INV.	N/A	N/A	N/A	N/A	N/A
1523	# C&WF-CAT.4 HOST/REM. MIN. OF USE KM FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
1524	K\$ TOT. CAT. 4 HOST/REMOTE C&WF INV.	N/A	N/A		N/A	
1530	K\$ TOT. C&WF INV.		N/A		N/A	
1540	K\$ TOT. TEL. PLT. INV ALL CATEGORIES		N/A			

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

2000	K\$ OTHER INV TANG. ASTS. CAP. LEAS. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
2001	K\$ OTHER INV TANG. ASTS. GEN. SUPP. CAP. LEASES	·	N/A			
2002	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2003	K\$ OTHER INV TANG. ASTS. COE SW. CAP. LEASES		N/A			
2004	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2005	K\$ OTHER INV TANG. ASTS. OPR. SYS. CAP. LEASES		N/A			
2006	K\$ OPR. SYS. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2007	K\$ OTHER INV TANG. ASTS. CKT. EQPT. CAP. LEASES		N/A			
2008	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2009	K\$ OTHER INV TANG. ASTS. IOT CAP. LEASES	N/A	N/A	N/A	N/A	N/A
2010	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2011	K\$ OTHER INV TANG. ASTS. C&WF CAP. LEASES		N/A		N/A	
2012	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2013	K\$ TOT. CAP. LEAS. FOR ALLOC. IN PT. 69		N/A			
2014	K\$ PLT. IN SERV. FOR ALLOC.		N/A			
2020	K\$ TOT. OTHER INV TANG. ASTS CAP. LEASES		N/A			
	Leasehold Improvements	I		I		
2070	K\$ OTH. INV TANG. ASTS. GEN. SUPP. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2071	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2080	K\$ OTH. INV TANG. ASTS. COE SW. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A

2070	K\$ OTH. INV TANG. ASTS. GEN. SUPP. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2071	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2080	K\$ OTH. INV TANG. ASTS. COE SW. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2081	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2090	K\$ OTH. INV TANG. ASTS. OP. SYS. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2091	K\$ OP. SYS. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2100	K\$ OTH. INV TANG. ASTS. CKT. EQPT. LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2101	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2110	K\$ OTH. INV TANG. ASTS. IOT LEAS. IMP.	N/A	N/A	N/A	N/A	N/A
2111	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2120	K\$ OTH. INV TANG. ASTS. C&WF LEAS. IMP.	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
	Category 4 C&WF-Host/Remote Message C&WF		•		
1520	K\$ C&WF - CAT. 4 HOST/REMOTE WATS INV. DIR. ASSG.	N/A	N/A	N/A	N/A
1522	K\$ C&WF - CAT. 4 HOST/REMOTE JT. MSG. INV.	N/A	N/A	N/A	N/A
1523	# C&WF-CAT.4 HOST/REM. MIN. OF USE KM FOR ALLOC.	N/A	N/A	N/A	N/A
1524	K\$ TOT. CAT. 4 HOST/REMOTE C&WF INV.			N/A	
1530	K\$ TOT. C&WF INV.			N/A	
1540	K\$ TOT. TEL. PLT. INV ALL CATEGORIES				

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

	·				
2000	K\$ OTHER INV TANG. ASTS. CAP. LEAS. DIR. ASSG.	N/A	N/A	N/A	N/A
2001	K\$ OTHER INV TANG. ASTS. GEN. SUPP. CAP. LEASES				
2002	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2003	K\$ OTHER INV TANG. ASTS. COE SW. CAP. LEASES			N/A	
2004	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2005	K\$ OTHER INV TANG. ASTS. OPR. SYS. CAP. LEASES			N/A	
2006	K\$ OPR. SYS. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2007	K\$ OTHER INV TANG. ASTS. CKT. EQPT. CAP. LEASES			N/A	
2008	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2009	K\$ OTHER INV TANG. ASTS. IOT CAP. LEASES			N/A	N/A
2010	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2011	K\$ OTHER INV TANG. ASTS. C&WF CAP. LEASES			N/A	
2012	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2013	K\$ TOT. CAP. LEAS. FOR ALLOC. IN PT. 69				
2014	K\$ PLT. IN SERV. FOR ALLOC.				
2020	K\$ TOT. OTHER INV TANG. ASTS CAP. LEASES				
	Leasehold Improvements	1	ı		1
2070	K\$ OTH. INV TANG. ASTS. GEN. SUPP. LEAS. IMP.	N/A	N/A	N/A	N/A
2071	K\$ GEN, SUPP, INV, FOR ALLOC.	N/A	N/A	N/A	N/A

2070	K\$ OTH. INV TANG. ASTS. GEN. SUPP. LEAS. IMP.	N/A	N/A	N/A	N/A
2071	K\$ GEN. SUPP. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2080	K\$ OTH. INV TANG. ASTS. COE SW. LEAS. IMP.	N/A	N/A	N/A	N/A
2081	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2090	K\$ OTH. INV TANG. ASTS. OP. SYS. LEAS. IMP.	N/A	N/A	N/A	N/A
2091	K\$ OP. SYS. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2100	K\$ OTH. INV TANG. ASTS. CKT. EQPT. LEAS. IMP.	N/A	N/A	N/A	N/A
2101	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2110	K\$ OTH. INV TANG. ASTS. IOT LEAS. IMP.	N/A	N/A	N/A	N/A
2111	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2120	K\$ OTH. INV TANG. ASTS. C&WF LEAS. IMP.	N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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TABLE L CEDADATIONS AND ACCESS TABLE

	TABLE I - SEPAR	ATIONS AND	ACCES	S TABLE				
					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
2121	K\$ C&WF INV. FOR ALLOC.				N/A	N/A	N/A	N/A
2130	K\$ OTH. INV TANG. ASTS. TOT. LEAS. IMP. FOR PT. 69	N/A	N/A		N/A	N/A		
2131	K\$ COMB. INV. FOR ALLOC. IN PT. 69	N/A	N/A		N/A	N/A		
2140	K\$ TOT. OTH. TANG. ASTS LEAS. IMP.				N/A	N/A		
2150	K\$ TOT. OTH. TANG. ASTS.				N/A	N/A		
	B. Intangible Assets			•		•		
2160	K\$ OTH. INV. INTANG. ASTS				N/A	N/A		
2161	K\$ PLT. IN SERV. FOR PT. 36				N/A	N/A	N/A	N/A
2162	K\$ COMB. INV. FOR ALLOC. IN PT. 69	N/A	N/A		N/A	N/A		
	C. Other Telecommunications Plant	<u>'</u>						
2190	K\$ OTH. INV. HELD FUT. USE				N/A	N/A		
2191	K\$ INV. UNDER CONST.				N/A	N/A		
2193	K\$ TEL. PLT. ADJUST.				N/A	N/A		
2194	K\$ PLT. IN SERV.				N/A	N/A		
2203	K\$ TOT. OTHER PLT. INV.				N/A	N/A		
	D. Rural Telephone Bank Stock			· ·				.1
2210	K\$ RURAL TEL. BK. STK.				N/A	N/A		
2211	K\$ PLT. IN SERV.				N/A	N/A	N/A	N/A
2212	K\$ COMB. INV. FOR ALLOC. IN PT. 69	N/A	N/A		N/A	N/A		
	E. Inventories and Cash Working Capital	<u>'</u>		1				.1
	1. Inventories							
2220	K\$ CUST. EQPT. INVENTORIES - DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
2221	K\$ ALL OTH. INVENTORIES				N/A	N/A		
2222	K\$ C&WF FOR ALLOC. IN PT. 36				N/A	N/A	N/A	N/A
2223	K\$ COMB. INV. FOR ALLOC. IN PT. 69	N/A	N/A		N/A	N/A		
2224	K\$ TOT. INVENTORIES				N/A	N/A		
	Cash Working Capital	<u>'</u>						
2230	K\$ CASH. WK. CAP.	N/A	N/A		N/A	N/A		
2231	K\$ INV. FOR ALLOC. IN PT. 69	N/A	N/A		N/A	N/A		
2240	K\$ TOT. OTHER INV.				N/A	N/A		
	F. FCC Investment Adjustment	<u>'</u>						
2250	K\$ FCC INV. ADJ.	N/A	N/A		N/A	N/A		
2260	K\$ TOT. TEL. PLT. INV.				N/A	N/A		
	IV. Reserves and Deferrals	<u>'</u>						
	A. Other Jurisdictional Assets							
3000	K\$ RES./DEF OTHER JURIS. ASTS.			N/A	N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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TABLE I

PAGE 23 of 64 **TABLE I - SEPARATIONS AND ACCESS TABLE**

ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
2121	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
2130	K\$ OTH. INV TANG. ASTS. TOT. LEAS. IMP. FOR PT. 69		N/A			
2131	K\$ COMB. INV. FOR ALLOC. IN PT. 69		N/A			
2140	K\$ TOT. OTH. TANG. ASTS LEAS. IMP.		N/A			
2150	K\$ TOT. OTH. TANG. ASTS.		N/A			
	B. Intangible Assets	ı		I	1	I
2160	K\$ OTH. INV. INTANG. ASTS		N/A			
2161	K\$ PLT. IN SERV. FOR PT. 36	N/A	N/A	N/A	N/A	N/A
2162	K\$ COMB. INV. FOR ALLOC. IN PT. 69		N/A			
	C. Other Telecommunications Plant			ı	1	I
2190	K\$ OTH. INV. HELD FUT. USE		N/A			
2191	K\$ INV. UNDER CONST.		N/A			
2193	K\$ TEL. PLT. ADJUST.		N/A			
2194	K\$ PLT. IN SERV.		N/A			
2203	K\$ TOT. OTHER PLT. INV.		N/A			
	D. Rural Telephone Bank Stock	<u> </u>		· II		I.
2210	K\$ RURAL TEL. BK. STK.		N/A			
2211	K\$ PLT. IN SERV.	N/A	N/A	N/A	N/A	N/A
2212	K\$ COMB. INV. FOR ALLOC. IN PT. 69		N/A			
	E. Inventories and Cash Working Capital	•				•
	1. Inventories					
2220	K\$ CUST. EQPT. INVENTORIES - DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
2221	K\$ ALL OTH. INVENTORIES		N/A			
2222	K\$ C&WF FOR ALLOC. IN PT. 36	N/A	N/A	N/A	N/A	N/A
2223	K\$ COMB. INV. FOR ALLOC. IN PT. 69		N/A			
2224	K\$ TOT. INVENTORIES		N/A			
	Cash Working Capital					
2230	K\$ CASH. WK. CAP.		N/A			
2231	K\$ INV. FOR ALLOC. IN PT. 69		N/A			
2240	K\$ TOT. OTHER INV.		N/A			
	F. FCC Investment Adjustment					
2250	K\$ FCC INV. ADJ.		N/A			
2260	K\$ TOT. TEL. PLT. INV.		N/A			
	IV. Reserves and Deferrals				·	
	A. Other Jurisdictional Assets					
3000	K\$ RES./DEF OTHER JURIS. ASTS.	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	IADEL I - SEFANA I	IONS AN	ACCES.	JIADLL	
	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
2121	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	N/A	N/A
2130	K\$ OTH. INV TANG. ASTS. TOT. LEAS. IMP. FOR PT. 69				
2131	K\$ COMB. INV. FOR ALLOC. IN PT. 69				
2140	K\$ TOT. OTH. TANG. ASTS LEAS. IMP.				
2150	K\$ TOT. OTH. TANG. ASTS.				
	B. Intangible Assets	I.	<u>l</u>	<u>.</u>	
2160	K\$ OTH. INV. INTANG. ASTS				
2161	K\$ PLT. IN SERV. FOR PT. 36	N/A	N/A	N/A	N/A
2162	K\$ COMB. INV. FOR ALLOC. IN PT. 69				
	C. Other Telecommunications Plant		<u> </u>	1	
2190	K\$ OTH. INV. HELD FUT. USE				
2191	K\$ INV. UNDER CONST.				
2193	K\$ TEL. PLT. ADJUST.				
2194	K\$ PLT. IN SERV.				
2203	K\$ TOT. OTHER PLT. INV.				
	D. Rural Telephone Bank Stock			1	
2210	K\$ RURAL TEL. BK. STK.				
2211	K\$ PLT. IN SERV.	N/A	N/A	N/A	N/A
2212	K\$ COMB. INV. FOR ALLOC. IN PT. 69				
	E. Inventories and Cash Working Capital	l	1	<u> </u>	
	1. Inventories				
2220	K\$ CUST. EQPT. INVENTORIES - DIR. ASSG.	N/A	N/A	N/A	N/A
2221	K\$ ALL OTH. INVENTORIES				
2222	K\$ C&WF FOR ALLOC. IN PT. 36	N/A	N/A	N/A	N/A
2223	K\$ COMB. INV. FOR ALLOC. IN PT. 69				
2224	K\$ TOT. INVENTORIES				
	Cash Working Capital	1	I.	1	
2230	K\$ CASH. WK. CAP.				
2231	K\$ INV. FOR ALLOC. IN PT. 69				
2240	K\$ TOT. OTHER INV.				
	F. FCC Investment Adjustment	1	1		
2250	K\$ FCC INV. ADJ.				
2260	K\$ TOT. TEL. PLT. INV.				
	IV. Reserves and Deferrals	1	l	1	
	A. Other Jurisdictional Assets				
3000	K\$ RES./DEF OTHER JURIS. ASTS.	N/A	N/A	N/A	N/A
l	1	1	l .		

TABLE I

FCC Report 43-04 ARMIS ACCESS REPORT

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TABLE I - SEPARATIONS AND ACCESS TABLE

					Common Line			Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	B. Accumulated Depreciation							
3010	K\$ RES./DEF. DEPR GEN. SUPP				N/A	N/A		
3011	K\$ GEN. SUPP INV. FOR ALLOC.				N/A	N/A		
3020	K\$ RES./DEF. DEPR COE SW.				N/A	N/A		
3021	K\$ COE SW. INV. FOR ALLOC.				N/A	N/A		
3030	K\$ RES./DEF. DEPR OP. SYS.				N/A	N/A		
3031	K\$ OP. SYS. INV. FOR ALLOC.				N/A	N/A		
3040	K\$ RES./DEF. DEPR CKT. EQPT.				N/A	N/A		
3041	K\$ CKT. EQPT. INV. FOR ALLOC.				N/A	N/A		
3050	K\$ RES./DEF. DEPR IOT				N/A	N/A		
3051	K\$ IOT INV. FOR ALLOC.				N/A	N/A		
3060	K\$ RES./DEF. DEPR C&WF				N/A	N/A		
3061	K\$ C&WF. INV. FOR ALLOC.				N/A	N/A		
3070	K\$ RES./DEF. DEPR PROP. HELD FUTURE USE				N/A	N/A		
3071	K\$ PROP. HELD FOR ALLOC.				N/A	N/A		
3080	K\$ TOT. ACCUM. DEPR.				N/A	N/A		

C. Accumulated Amortization

a) Accumulated Amortization of Capital Leases

3090	K\$ RES./DEF. AMORT. CAP. LEAS GEN. SUPP. FAC.	N/A	N/A	
3091	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.	N/A	N/A	
3100	K\$ RES./DEF. AMORT. CAP. LEAS COE SW.	N/A	N/A	
3101	K\$ COE SW. INV. FOR ALLOC.	N/A	N/A	
3110	K\$ RES./DEF. AMORT. CAP. LEAS OP. SYS.	N/A	N/A	
3111	K\$ OP. SYS. INV. FOR ALLOC.	N/A	N/A	
3120	K\$ RES./DEF. AMORT. CAP. LEAS CKT. EQPT.	N/A	N/A	
3121	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	
3130	K\$ RES./DEF. AMORT. CAP. LEAS IOT	N/A	N/A	
3131	K\$ IOT INV. FOR ALLOC.	N/A	N/A	
3140	K\$ RES./DEF. AMORT. CAP. LEAS C&WF	N/A	N/A	
3141	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	
3150	K\$ TOT. AMORT. CAP. LEASES	N/A	N/A	

^{1.} Accumulated Amortization of Tangible Assets

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	B. Accumulated Depreciation	•			•	'
3010	K\$ RES./DEF. DEPR GEN. SUPP		N/A			
3011	K\$ GEN. SUPP INV. FOR ALLOC.		N/A			
3020	K\$ RES./DEF. DEPR COE SW.		N/A			
3021	K\$ COE SW. INV. FOR ALLOC.		N/A			
3030	K\$ RES./DEF. DEPR OP. SYS.		N/A			
3031	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
3040	K\$ RES./DEF. DEPR CKT. EQPT.		N/A			
3041	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
3050	K\$ RES./DEF. DEPR IOT	N/A	N/A	N/A	N/A	N/A
3051	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
3060	K\$ RES./DEF. DEPR C&WF		N/A		N/A	
3061	K\$ C&WF. INV. FOR ALLOC.		N/A		N/A	
3070	K\$ RES./DEF. DEPR PROP. HELD FUTURE USE		N/A			
3071	K\$ PROP. HELD FOR ALLOC.		N/A			
3080	K\$ TOT. ACCUM. DEPR.		N/A			

C. Accumulated Amortization

- 1. Accumulated Amortization of Tangible Assets
 - a) Accumulated Amortization of Capital Leases

3090	K\$ RES./DEF. AMORT. CAP. LEAS GEN. SUPP. FAC.		N/A			
3091	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
3100	K\$ RES./DEF. AMORT. CAP. LEAS COE SW.		N/A			
3101	K\$ COE SW. INV. FOR ALLOC.		N/A			
3110	K\$ RES./DEF. AMORT. CAP. LEAS OP. SYS.		N/A	İ		
3111	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
3120	K\$ RES./DEF. AMORT. CAP. LEAS CKT. EQPT.		N/A			
3121	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
3130	K\$ RES./DEF. AMORT. CAP. LEAS IOT	N/A	N/A	N/A	N/A	N/A
3131	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
3140	K\$ RES./DEF. AMORT. CAP. LEAS C&WF		N/A		N/A	
3141	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
3150	K\$ TOT. AMORT. CAP. LEASES		N/A	ĺ		

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TABLE I

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TABLE I - SEPARATIONS AND ACCESS TABLE

		Special	Total	Billing &	
	Category	Access	Access	Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
	B. Accumulated Depreciation				
3010	K\$ RES./DEF. DEPR GEN. SUPP				
3011	K\$ GEN. SUPP INV. FOR ALLOC.				
3020	K\$ RES./DEF. DEPR COE SW.			N/A	
3021	K\$ COE SW. INV. FOR ALLOC.			N/A	
3030	K\$ RES./DEF. DEPR OP. SYS.			N/A	
3031	K\$ OP. SYS. INV. FOR ALLOC.			N/A	
3040	K\$ RES./DEF. DEPR CKT. EQPT.			N/A	
3041	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A	
3050	K\$ RES./DEF. DEPR IOT			N/A	N/A
3051	K\$ IOT INV. FOR ALLOC.			N/A	N/A
3060	K\$ RES./DEF. DEPR C&WF			N/A	
3061	K\$ C&WF. INV. FOR ALLOC.			N/A	
3070	K\$ RES./DEF. DEPR PROP. HELD FUTURE USE				
3071	K\$ PROP. HELD FOR ALLOC.				
3080	K\$ TOT. ACCUM. DEPR.				

C. Accumulated Amortization

- 1. Accumulated Amortization of Tangible Assets
 - a) Accumulated Amortization of Capital Leases

3090	K\$ RES./DEF. AMORT. CAP. LEAS GEN. SUPP. FAC.		
3091	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		
3100	K\$ RES./DEF. AMORT. CAP. LEAS COE SW.	N/A	
3101	K\$ COE SW. INV. FOR ALLOC.	N/A	
3110	K\$ RES./DEF. AMORT. CAP. LEAS OP. SYS.	N/A	
3111	K\$ OP. SYS. INV. FOR ALLOC.	N/A	
3120	K\$ RES./DEF. AMORT. CAP. LEAS CKT. EQPT.	N/A	
3121	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	
3130	K\$ RES./DEF. AMORT. CAP. LEAS IOT	N/A	N/A
3131	K\$ IOT INV. FOR ALLOC.	N/A	N/A
3140	K\$ RES./DEF. AMORT. CAP. LEAS C&WF	N/A	
3141	K\$ C&WF INV. FOR ALLOC.	N/A	
3150	K\$ TOT. AMORT. CAP. LEASES		

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Category Subject to Sparations State Common Line Pay Inside Wire BFP Common Line Common Line Pay Common Line Common Li		TABLE I - SEPARA	TIONS AND	ACCES	S TABLE				
Category						(Common Line		Total
State Stat		Category		State	Interstate	Pay	Inside Wire	BFP	
3160 K\$ RES./DEF AMORT. OF LEAS. IMP GEN. SUPP. FAC. N/A	ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
3161 K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		b) Accumulated Amortization of Leasehold Improvements							
3170 K\$ RES./DEF AMORT. OF LEAS. IMP COE SWTCH. N/A	3160	K\$ RES./DEF AMORT. OF LEAS. IMP GEN. SUPP. FAC.				N/A	N/A		
3171 K\$ COE SWTCH. INV. FOR ALLOC.	3161	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				N/A	N/A		
3180 K\$ RES./DEF AMORT. OF LEAS. IMP OP. SYS. N/A N/	3170	K\$ RES./DEF AMORT. OF LEAS. IMP COE SWTCH.				N/A	N/A		
3181 K\$ OP, SYS, INV. FOR ALLOC.	3171	K\$ COE SWTCH. INV. FOR ALLOC.				N/A	N/A		
3190 K\$ RES_DEF AMORT. OF LEAS, IMP CKT. EQPT. N/A	3180	K\$ RES./DEF AMORT. OF LEAS. IMP OP. SYS.				N/A	N/A		
3191 KS CKT. EQPT. INV. FOR ALLOC.	3181	K\$ OP. SYS. INV. FOR ALLOC.				N/A	N/A		
3200 K\$ RES_/DEF AMORT. OF LEAS. IMP IOT	3190	K\$ RES./DEF AMORT. OF LEAS. IMP CKT. EQPT.				N/A	N/A		
3201 K\$ IOT INV. FOR ALLOC.	3191	K\$ CKT. EQPT. INV. FOR ALLOC.				N/A	N/A		
3210 K\$ RES./DEF AMORT. OF LEAS. IMP C&WF	3200	K\$ RES./DEF AMORT. OF LEAS. IMP IOT				N/A	N/A		
3211 K\$ C&WF INV. FOR ALLOC.	3201	K\$ IOT INV. FOR ALLOC.				N/A	N/A		
3220 K\$ TOT. AMORT. OF LEAS. IMP.	3210	K\$ RES./DEF AMORT. OF LEAS. IMP C&WF				N/A	N/A		
3230 K\$ TOT. TANG. ASSETS	3211	K\$ C&WF INV. FOR ALLOC.				N/A	N/A		
2. Accumulated Amortization of Intangible Assets and Other Accumulated Amortization 3240 K\$ RES./DEF AMORT. OF INTANG. ASTS N/A N/A N/A 3241 K\$ INTANG. ASTS. FOR ALLOC. N/A N/A N/A 3250 K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS. N/A N/A N/A 3251 K\$ OTHER INTANG. ASTS. FOR ALLOC. N/A N/A N/A 3260 K\$ TOT. AMORT. OF INTANG. ASTS N/A N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A N/A D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX GEN. SUPP. FAC. N/A N/A N/A 3291 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX OP. SYS. N/A N/A N/A 3311 K\$ CRES./DEF CURR. DEF. TAX CKT. EQPT. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX CKT. EQPT. N/A N/A N/A 3321 K\$ RES./DEF CURR. DEF. TAX CKT. EQPT. N/A N/A N/A 3321 K\$ RES./DEF CURR. DEF. TAX CKMF N/A N/A N/A 3322 K\$ RES./DEF CURR. DEF. TAX C&WF N/A	3220	K\$ TOT. AMORT. OF LEAS. IMP.				N/A	N/A		
3240 K\$ RES/DEF AMORT. OF INTANG. ASTS N/A N/A 3241 K\$ INTANG. ASTS. FOR ALLOC. N/A N/A 3250 K\$ RES/DEF OTHER AMORT. OF INTANG. ASTS. N/A N/A 3251 K\$ OTHER INTANG. ASTS. FOR ALLOC. N/A N/A 3260 K\$ TOT. AMORT. OF INTANG. ASTS N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. N/A N/A 3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A 3291 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A 3301 K\$ RES./DEF CURR. DEF. TAX - COE SWTCH. N/A N/A 3301 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A 3301 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A	3230	K\$ TOT. TANG. ASSETS				N/A	N/A		
3241 K\$ INTANG. ASTS. FOR ALLOC. N/A N/A 3250 K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS. N/A N/A 3251 K\$ OTHER INTANG. ASTS. FOR ALLOC. N/A N/A 3260 K\$ TOT. AMORT. OF INTANG. ASTS N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. N/A N/A 3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A 3290 K\$ RES./DEF CURR. DEF. TAX - COE SWTCH. N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A 3310 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3331 K\$ RES./DEF OTHER CUR		Accumulated Amortization of Intangible Assets and Other A	ccumulated An	nortization	<u>l</u>		<u> </u>		
3250 K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS. N/A N/A 3251 K\$ OTHER INTANG. ASTS. FOR ALLOC. N/A N/A 3260 K\$ TOT. AMORT. OF INTANG. ASTS N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. N/A N/A 3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A 3290 K\$ RES./DEF CURR. DEF. TAX COE SWTCH. N/A N/A 3301 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A 3301 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331<	3240	K\$ RES./DEF AMORT. OF INTANG. ASTS				N/A	N/A		
3251 K\$ OTHER INTANG. ASTS. FOR ALLOC.	3241	K\$ INTANG. ASTS. FOR ALLOC.				N/A	N/A		
3260 K\$ TOT. AMORT. OF INTANG. ASTS N/A N/A N/A 3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. N/A N/A 3281 K\$ GEN. SUPP. FAC. N/A N/A 3290 K\$ RES./DEF CURR. DEF. TAX - COE SWTCH. N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A 3310 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - OKT. EQPT. N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3322 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3333 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3334 K\$ C&WF INV. FOR ALLOC. N/A N/A 3336 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3337 K\$ C&WF INV. FOR ALLOC. N/A N/A 3338 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3333 K\$ C&WF INV. FOR ALLOC. N/A N/A 3334 K\$ C&WF INV. FOR ALLOC. N/A N/A 3336 K\$ RES./DEF OTHER CURR. DEF. TAX 3337 N/A N/A N/A N/A N/A N/A 3338 K\$ RES./DEF OTHER CURR. DEF. TAX 3338 K\$ RES./DEF OTHER CURR. DEF. TAX 3339 N/A	3250	K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS.				N/A	N/A		
3270 K\$ TOTAL ACCUMULATED AMORTIZATIONS N/A N/A	3251	K\$ OTHER INTANG. ASTS. FOR ALLOC.				N/A	N/A		
D. Net Current Deferred Operating Income Taxes 3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. 3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. 3290 K\$ RES./DEF CURR. DEF TAX COE SWTCH. 3291 K\$ COE SWTCH. INV. FOR ALLOC. 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. 3301 K\$ OP. SYS.INV. FOR ALLOC. 3101 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. 3110 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. 3111 K\$ CKT. EQPT. INV. FOR ALLOC. 3112 K\$ IOT INV. FOR ALLOC. 3113 K\$ RES./DEF CURR. DEF. TAX - IOT 3114 K\$ CKT. EQPT. INV. FOR ALLOC. 315 N/A 316 N/A 317 N/A 317 N/A 318 N/A 319 K\$ RES./DEF CURR. DEF. TAX - C&WF 310 N/A 311 N/A 312 N/A 313 N/A 314 N/A 315 N/A 315 N/A 316 N/A 317 N/A 317 N/A 318 N/A 318 N/A 319 N/A 310	3260	K\$ TOT. AMORT. OF INTANG. ASTS				N/A	N/A		
3280 K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC. N/A N/A N/A 3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A N/A 3290 K\$ RES./DEF CURR. DEF. TAX COE SWTCH. N/A N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A N/A 3301 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A N/A	3270	K\$ TOTAL ACCUMULATED AMORTIZATIONS				N/A	N/A		
3281 K\$ GEN. SUPP. FAC. INV. FOR ALLOC. N/A N/A N/A 3290 K\$ RES./DEF CURR. DEF. TAX COE SWTCH. N/A N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A N/A 3301 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A		D. Net Current Deferred Operating Income Taxes	1		l l				
3290 K\$ RES./DEF CURR. DEF TAX COE SWTCH. N/A N/A N/A 3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A 3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A 3301 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX 3333 K\$ RES./DEF OTHER CURR. DEF. TAX 3334 N/A N/A N/A 3335 K\$ RES./DEF OTHER CURR. DEF. TAX 3336 N/A N/A N/A 3337 N/A N/A N/A 3338 N/A N/A N/A 3339 N/A N/A N/A 3330 N/A N/A N/A 3331 N/A N/A N/A 3332 N/A N/A N/A 3333 N/A N/A N/A 3334 N/A N/A N/A 3335 N/A N/A N/A 3336 N/A N/A N/A 3337 N/A N/A N/A 3338 N/A N/A N/A 3339 N/A N/A N/A 3330 N/A N/A N/A 3331 N/A N/A N/A 3331 N/A N/A N/A 3332 N/A N/A N/A 3333 N/A N/A N/A 3334 N/A N/A N/A 3355 N/A N/A N/A 3356 N/A N/A N/A 3366 N/A N/A N/A 3376 N/A N/A N/A 3377 N/A N/A 3378 N/A N/A 3379 N/A N/A 3370 N/A N/A 370 N/A N/A	3280	K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC.				N/A	N/A		
3291 K\$ COE SWTCH. INV. FOR ALLOC. N/A N/A N/A	3281	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				N/A	N/A		
3300 K\$ RES./DEF CURR. DEF. TAX - OP. SYS. N/A N/A N/A 3301 K\$ OP. SYS.INV. FOR ALLOC. N/A N/A 3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. N/A N/A 3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A 3333 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A 3334 N/A N/A N/A N/A 3335 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A 3336 N/A N/A N/A N/A 3337 N/A N/A N/A N/A 3338 N/A N/A N/A N/A 3339 N/A N/A N/A N/A 3330 N/A N/A N/A N/A 3331 N/A N/A N/A N/A 3332 N/A N/A N/A N/A N/A 3333 N/A N/A N/A N/A N/A 3334 N/A N/A N/A N/A N/A 3335 N/A N/A N/A N/A N/A 3336 N/A N/A N/A N/A N/A 3337 N/A N/A N/A N/A 3338 N/A N/A N/A N/A N/A 3339 N/A N/A N/A N/A N/A 3330 N/A N/A N/A N/A N/A 3331 N/A N/A N/A N/A N/A 3332 N/A N/A N/A N/A N/A N/A 3334 N/A N/A N/A N/A N/A 3356 N/A N/A N/A N/A N/A 3357 N/A N/A N/A N/A N/A 3358 N/A N/A N/A N/A N/A 3368 N/A N/A N/A N/A N/A 3379 N/A N/A N/A N/A N/A 3370 N/A N/A N/A N/A N/A N/A 3370 N/A N/A N/A N/A N/A N/A N/A 3370 N/A 3370 N/A N/	3290	K\$ RES./DEF CURR. DEF TAX COE SWTCH.				N/A	N/A		
3301 K\$ OP. SYS.INV. FOR ALLOC.	3291	K\$ COE SWTCH. INV. FOR ALLOC.				N/A	N/A		
3310 K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT. 3311 K\$ CKT. EQPT. INV. FOR ALLOC. 3320 K\$ RES./DEF CURR. DEF. TAX - IOT 3321 K\$ IOT INV. FOR ALLOC. 3320 K\$ RES./DEF CURR. DEF. TAX - IOT 3321 K\$ IOT INV. FOR ALLOC. 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF 3331 K\$ C&WF INV. FOR ALLOC. 3331 K\$ C&WF INV. FOR ALLOC. 3332 K\$ RES./DEF OTHER CURR. DEF. TAX 3332 K\$ RES./DEF OTHER CURR. DEF. TAX	3300	K\$ RES./DEF CURR. DEF. TAX - OP. SYS.				N/A	N/A		
3311 K\$ CKT. EQPT. INV. FOR ALLOC. N/A N/A N/A 3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A N/A	3301	K\$ OP. SYS.INV. FOR ALLOC.				N/A	N/A		
3320 K\$ RES./DEF CURR. DEF. TAX - IOT N/A N/A 3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A	3310	K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT.				N/A	N/A		
3321 K\$ IOT INV. FOR ALLOC. N/A N/A 3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A	3311	K\$ CKT. EQPT. INV. FOR ALLOC.				N/A	N/A		
3330 K\$ RES./DEF CURR. DEF. TAX - C&WF N/A N/A 3331 K\$ C&WF INV. FOR ALLOC. N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A	3320	K\$ RES./DEF CURR. DEF. TAX - IOT				N/A	N/A		
3331 K\$ C&WF INV. FOR ALLOC. N/A N/A N/A 3332 K\$ RES./DEF OTHER CURR. DEF. TAX N/A N/A N/A	3321	K\$ IOT INV. FOR ALLOC.				N/A	N/A		
3332 K\$ RES./DEF OTHER CURR. DEF. TAX	3330	K\$ RES./DEF CURR. DEF. TAX - C&WF				N/A	N/A		
	3331	K\$ C&WF INV. FOR ALLOC.				N/A	N/A		
3340 K\$ TOT. CURR. DEFERRED TAXES N/A N/A	3332	K\$ RES./DEF OTHER CURR. DEF. TAX				N/A	N/A		
	3340	K\$ TOT. CURR. DEFERRED TAXES				N/A	N/A		

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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TABLE I

TABLE L CEDADATIONS AND ACCESS TABLE

	TABLE I - SEPARA	TIONS AND	ACCES	S TABLE		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	b) Accumulated Amortization of Leasehold Improvements			· II	1.	I.
3160	K\$ RES./DEF AMORT. OF LEAS. IMP GEN. SUPP. FAC.		N/A			
3161	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
3170	K\$ RES./DEF AMORT. OF LEAS. IMP COE SWTCH.		N/A			
3171	K\$ COE SWTCH. INV. FOR ALLOC.		N/A			
3180	K\$ RES./DEF AMORT. OF LEAS. IMP OP. SYS.		N/A			
3181	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
3190	K\$ RES./DEF AMORT. OF LEAS. IMP CKT. EQPT.		N/A			
3191	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
3200	K\$ RES./DEF AMORT. OF LEAS. IMP IOT	N/A	N/A	N/A	N/A	N/A
3201	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
3210	K\$ RES./DEF AMORT. OF LEAS. IMP C&WF		N/A		N/A	
3211	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
3220	K\$ TOT. AMORT. OF LEAS. IMP.		N/A			
3230	K\$ TOT. TANG. ASSETS		N/A			
	Accumulated Amortization of Intangible Assets and Other A	ccumulated Ar	nortization			•
3240	K\$ RES./DEF AMORT. OF INTANG. ASTS		N/A			
3241	K\$ INTANG. ASTS. FOR ALLOC.		N/A			
3250	K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS.		N/A			
3251	K\$ OTHER INTANG. ASTS. FOR ALLOC.		N/A			
3260	K\$ TOT. AMORT. OF INTANG. ASTS		N/A			
3270	K\$ TOTAL ACCUMULATED AMORTIZATIONS		N/A			
	D. Net Current Deferred Operating Income Taxes			I.		I
3280	K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC.		N/A			
3281	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
3290	K\$ RES./DEF CURR. DEF TAX COE SWTCH.		N/A			
3291	K\$ COE SWTCH. INV. FOR ALLOC.		N/A			
3300	K\$ RES./DEF CURR. DEF. TAX - OP. SYS.		N/A			
3301	K\$ OP. SYS.INV. FOR ALLOC.		N/A			
3310	K\$ RES./DEF CURR. DEF. TAX – CKT. EQPT.	1	N/A			
3311	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
3320	K\$ RES./DEF CURR. DEF. TAX – IOT	N/A	N/A	N/A	N/A	N/A
3321	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
3330	K\$ RES./DEF CURR. DEF. TAX - C&WF		N/A		N/A	
3331	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
3332	K\$ RES./DEF OTHER CURR. DEF. TAX		N/A			
3340	K\$ TOT. CURR. DEFERRED TAXES		N/A			
	1	1		1	1	l

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TABLE I - SEPARATIONS AND ACCESS TABLE

	IADEL I - SEFANA I				
	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
	b) Accumulated Amortization of Leasehold Improvements	ı		1	
3160	K\$ RES./DEF AMORT. OF LEAS. IMP GEN. SUPP. FAC.				
3161	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				
3170	K\$ RES./DEF AMORT. OF LEAS. IMP COE SWTCH.			N/A	
3171	K\$ COE SWTCH. INV. FOR ALLOC.			N/A	
3180	K\$ RES./DEF AMORT. OF LEAS. IMP OP. SYS.			N/A	
3181	K\$ OP. SYS. INV. FOR ALLOC.			N/A	
3190	K\$ RES./DEF AMORT. OF LEAS. IMP CKT. EQPT.			N/A	
3191	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A	
3200	K\$ RES./DEF AMORT. OF LEAS. IMP IOT			N/A	N/A
3201	K\$ IOT INV. FOR ALLOC.			N/A	N/A
3210	K\$ RES./DEF AMORT. OF LEAS. IMP C&WF			N/A	
3211	K\$ C&WF INV. FOR ALLOC.			N/A	
3220	K\$ TOT. AMORT. OF LEAS. IMP.				
3230	K\$ TOT. TANG. ASSETS				
	Accumulated Amortization of Intangible Assets and Other Action	cumulated A	nortization	<u>l</u>	
3240	K\$ RES./DEF AMORT. OF INTANG. ASTS				
3241	K\$ INTANG. ASTS. FOR ALLOC.				
3250	K\$ RES./DEF OTHER AMORT. OF INTANG. ASTS.				
3251	K\$ OTHER INTANG. ASTS. FOR ALLOC.				
3260	K\$ TOT. AMORT. OF INTANG. ASTS				
3270	K\$ TOTAL ACCUMULATED AMORTIZATIONS				
	D. Net Current Deferred Operating Income Taxes	ı	l	<u>l</u>	
3280	K\$ RES./DEF CURR. DEF. TAX - GEN. SUPP. FAC.				
3281	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				
3290	K\$ RES./DEF CURR. DEF TAX COE SWTCH.			N/A	
3291	K\$ COE SWTCH. INV. FOR ALLOC.			N/A	
3300	K\$ RES./DEF CURR. DEF. TAX - OP. SYS.			N/A	
3301	K\$ OP. SYS.INV. FOR ALLOC.			N/A	
3310	K\$ RES./DEF CURR. DEF. TAX - CKT. EQPT.			N/A	
3311	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A	
3320	K\$ RES./DEF CURR. DEF. TAX - IOT			N/A	N/A
3321	K\$ IOT INV. FOR ALLOC.			N/A	N/A
3330	K\$ RES./DEF CURR. DEF. TAX - C&WF			N/A	
3331	K\$ C&WF INV. FOR ALLOC.			N/A	
3332	K\$ RES./DEF OTHER CURR. DEF. TAX				
3340	K\$ TOT. CURR. DEFERRED TAXES				
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COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXXX

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4014 K\$ TOTAL NTWK. ACCESS REVENUES

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TABLE I - SEPARATIONS AND ACCESS TABLE

					(Common Line				
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line		
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)		
	E. Net NonCurrent Deferred Operation Income Taxes	L.		1						
3350	K\$ RES./DEF - NONCURR. DEF. TAX - GEN. SUPP. FAC.				N/A	N/A				
3351	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				N/A	N/A				
3360	K\$ RES./DEF NONCURR. DEF. TAX - COE SWTCH.				N/A	N/A				
3361	K\$ COE SWTCH INV. FOR ALLOC.				N/A	N/A				
3370	K\$ RES./DEF NONCURR. DEF. TAX - OP. SYS.				N/A	N/A				
3371	K\$ OP. SYS. INV. FOR ALLOC.				N/A	N/A				
3380	K\$ RES./DEF NONCURR. DEF.TAX - CKT. EQPT.				N/A	N/A				
3381	K\$ CKT. EQPT. INV. FOR ALLOC.				N/A	N/A				
3390	K\$ RES./DEF NONCURR. DEF TAX - IOT				N/A	N/A				
3391	K\$ IOT INV. FOR ALLOC.				N/A	N/A				
3400	K\$ RES./DEF NONCURR. DEF.TAX - C&WF				N/A	N/A				
3401	K\$ C&WF INV. FOR ALLOC.				N/A	N/A				
3402	K\$ RES./DEF OTHER NONCURR. DEF. TAX				N/A	N/A				
3410	K\$ TOT. NONCURR. DEFERRED TAXES				N/A	N/A				
	F. Other Jurisdictional Liabilities and Deferred Credits and Rese	rve Adjustments		1		1				
3420	K\$ RES./DEF OTHER JURIS. LIAB.			N/A	N/A	N/A	N/A	N/A		
3421	K\$ RES./DEF FCC RESERVE ADJ.	N/A	N/A		N/A	N/A				
3422	K\$ RES./DEF CUST. DEPOSITS				N/A	N/A				
3423	K\$ RES./DEF OTHER DEF. CREDITS				N/A	N/A				
3430	K\$ TOT. RESERVES AND DEFERRALS				N/A	N/A				
	V. Operating Revenues and Certain Income Accounts			1		1				
	A. Operating Revenues									
	Basic Local Service Revenues									
4000	K\$ REV LOCAL - PRIV. LINE				N/A	N/A	N/A	N/A		
4001	K\$ REV LOCAL - FOREIGN EXC.				N/A	N/A	N/A	N/A		
4002	K\$ REV LOCAL - WIDEBAND				N/A	N/A	N/A	N/A		
4003	# MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A		
4004	K\$ ALL OTHER LOC. REVENUES				N/A	N/A	N/A	N/A		
4005	K\$ TOTAL BASIC LOCAL REVENUES				N/A	N/A	N/A	N/A		
	Network Access Service Revenues			1		1		1		
4010	K\$ REV NTWK ACC END USER		N/A		N/A	N/A	N/A	N/A		
4011	K\$ REV NTWK. ACC SWTCH. ACCESS		N/A		N/A	N/A	N/A	N/A		
4012	K\$ REV NTWK. ACC SPEC. ACCESS		N/A		N/A	N/A	N/A	N/A		
4013	K\$ REV NTWK. ACC STATE ACCESS			N/A	N/A	N/A	N/A	N/A		

N/A

N/A

N/A

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPARA I	IONS AND	ACCES	STABLE		
			Traffic S	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
L.	E. Net NonCurrent Deferred Operation Income Taxes			•	•	•
3350	K\$ RES./DEF - NONCURR. DEF. TAX - GEN. SUPP. FAC.		N/A			
3351	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
3360	K\$ RES./DEF NONCURR. DEF. TAX - COE SWTCH.		N/A			
3361	K\$ COE SWTCH INV. FOR ALLOC.		N/A			
3370	K\$ RES./DEF NONCURR. DEF. TAX - OP. SYS.		N/A			
3371	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
3380	K\$ RES./DEF NONCURR. DEF.TAX - CKT. EQPT.		N/A			
3381	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
3390	K\$ RES./DEF NONCURR. DEF TAX - IOT	N/A	N/A	N/A	N/A	N/A
3391	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
3400	K\$ RES./DEF NONCURR. DEF.TAX - C&WF		N/A		N/A	
3401	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
3402	K\$ RES./DEF OTHER NONCURR. DEF. TAX		N/A			
3410	K\$ TOT. NONCURR. DEFERRED TAXES		N/A			
	F. Other Jurisdictional Liabilities and Deferred Credits and Reserv	e Adjustments	3			
3420	K\$ RES./DEF OTHER JURIS. LIAB.	N/A	N/A	N/A	N/A	N/A
3421	K\$ RES./DEF FCC RESERVE ADJ.		N/A			
3422	K\$ RES./DEF CUST. DEPOSITS		N/A			
3423	K\$ RES./DEF OTHER DEF. CREDITS		N/A			
3430	K\$ TOT. RESERVES AND DEFERRALS		N/A			
	I .	1				

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

4000	K\$ REV LOCAL - PRIV. LINE	N/A	N/A	N/A	N/A	N/A
4001	K\$ REV LOCAL - FOREIGN EXC.	N/A	N/A	N/A	N/A	N/A
4002	K\$ REV LOCAL - WIDEBAND	N/A	N/A	N/A	N/A	N/A
4003	# MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
4004	K\$ ALL OTHER LOC. REVENUES	N/A	N/A	N/A	N/A	N/A
4005	K\$ TOTAL BASIC LOCAL REVENUES	N/A	N/A	N/A	N/A	N/A
	Network Access Service Revenues					
4010	K\$ REV NTWK ACC END USER	N/A	N/A	N/A	N/A	N/A
4011	K\$ REV NTWK. ACC SWTCH. ACCESS	N/A	N/A	N/A	N/A	N/A
4012	K\$ REV NTWK. ACC SPEC. ACCESS	N/A	N/A	N/A	N/A	N/A
4013	K\$ REV NTWK. ACC STATE ACCESS	N/A	N/A	N/A	N/A	N/A
4014	K\$ TOTAL NTWK. ACCESS REVENUES		N/A			

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)
	E. Net NonCurrent Deferred Operation Income Taxes		l	1	
3350	K\$ RES./DEF - NONCURR. DEF. TAX - GEN. SUPP. FAC.				
3351	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				
3360	K\$ RES./DEF NONCURR. DEF. TAX - COE SWTCH.			N/A	
3361	K\$ COE SWTCH INV. FOR ALLOC.			N/A	
3370	K\$ RES./DEF NONCURR. DEF. TAX - OP. SYS.			N/A	
3371	K\$ OP. SYS. INV. FOR ALLOC.			N/A	
3380	K\$ RES./DEF NONCURR. DEF.TAX - CKT. EQPT.			N/A	
3381	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A	
3390	K\$ RES./DEF NONCURR. DEF TAX - IOT			N/A	N/A
3391	K\$ IOT INV. FOR ALLOC.			N/A	N/A
3400	K\$ RES./DEF NONCURR. DEF.TAX - C&WF			N/A	
3401	K\$ C&WF INV. FOR ALLOC.			N/A	
3402	K\$ RES./DEF OTHER NONCURR. DEF. TAX				
3410	K\$ TOT. NONCURR. DEFERRED TAXES				
	F. Other Jurisdictional Liabilities and Deferred Credits and Reserv	e Adjustment	S	1	
3420	K\$ RES./DEF OTHER JURIS. LIAB.	N/A	N/A	N/A	N/A
3421	K\$ RES./DEF FCC RESERVE ADJ.				
3422	K\$ RES./DEF CUST. DEPOSITS				
3423	K\$ RES./DEF OTHER DEF. CREDITS				
3430	K\$ TOT. RESERVES AND DEFERRALS				

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

	1. Dasic Local Delvice Revenues				
4000	K\$ REV LOCAL - PRIV. LINE	N/A	N/A	N/A	N/A
4001	K\$ REV LOCAL - FOREIGN EXC.	N/A	N/A	N/A	N/A
4002	K\$ REV LOCAL - WIDEBAND	N/A	N/A	N/A	N/A
4003	# MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
4004	K\$ ALL OTHER LOC. REVENUES	N/A	N/A	N/A	N/A
4005	K\$ TOTAL BASIC LOCAL REVENUES			N/A	N/A
	Network Access Service Revenues	•		•	
4010	K\$ REV NTWK ACC END USER	N/A	N/A	N/A	N/A

4010	K\$ REV NTWK ACC END USER	N/A	N/A	N/A	N/A
4011	K\$ REV NTWK. ACC SWTCH. ACCESS	N/A	N/A	N/A	N/A
4012	K\$ REV NTWK. ACC SPEC. ACCESS	N/A	N/A	N/A	N/A
4013	K\$ REV NTWK. ACC STATE ACCESS	N/A	N/A	N/A	N/A
4014	K\$ TOTAL NTWK. ACCESS REVENUES			N/A	

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPAI	RATIONS AND	ACCES	S TABLE				
					Common Line			Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	Long Distance Message Service Revenues							
4020	K\$ REV LONG DISTANCE - MESS.				N/A	N/A	N/A	N/A
4021	# MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
4022	K\$ REV LONG DISTANCE - PL				N/A	N/A	N/A	N/A
4023	K\$ REV ALL OTHER LONG DISTANCE				N/A	N/A	N/A	N/A
4024	K\$ TOTAL LONG DISTANCE REVENUES				N/A	N/A	N/A	
	Miscellaneous Revenues	1		'		'		
4030	K\$ MISC. REV DIRECTORY				N/A	N/A	N/A	N/A
4031	K\$ MISC. REV BILL . & COLL.				N/A	N/A	N/A	N/A
4032	K\$ MISC. REV ALL OTHER				N/A	N/A	N/A	N/A
4033	K\$ TOTAL MISC. REVENUES				N/A	N/A	N/A	
	Uncollectible Revenues	1		1				,L
4040	K\$ UNCOLL. REVENUES				N/A	N/A	N/A	
4050	K\$ TOTAL REVENUES				N/A	N/A	N/A	
	B. Certain Income Accounts			-1				.1
	 Other Operating Income and Expenses 							
4060	K\$ OTH . INC FOREIGN EXC. SERV.				N/A	N/A	N/A	N/A
4061	K\$ OTH. INC DIRECTLY ASSG.				N/A	N/A	N/A	N/A
4062	K\$ OTH. INC ALLOCATED				N/A	N/A	N/A	N/A
4063	K\$ TOT. PLT. IN SERV. INV. FOR ALLOC.				N/A	N/A	N/A	N/A
4064	K\$ TOT. OTH. INC ALLOCATED IN PT. 69	N/A	N/A		N/A	N/A		
4065	K\$ COMB. INV FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		
4066	K\$ TOT. OTHER OPR. INC. & EXP.				N/A	N/A		
	Non-Operating Income and Expenses	l l		1		·		.1
4070	K\$ NON - OPR. INC FUNDS USED FOR CONST.				N/A	N/A		
4071	K\$ PLT. UNCER CONST LONG TERM				N/A	N/A	N/A	N/A
4072	K\$ SOC. WELFARE. CONTR.				N/A	N/A		
4073	K\$ CORP. OPR. EXP USED TO ALLOC.				N/A	N/A	N/A	N/A
4075	K\$ COMB. INV FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		1
4076	K\$ TOT. NON - OPR. INC. & EXP.				N/A	N/A		
	Interest and Related Items			J I				
4080	K\$ INT. FOR CAP. LEASES				N/A	N/A		
4081	K\$ CAP. LEAS. FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A
	Extraordinary Items	1		1				
4090	K\$ EXTRAORD. ITEMS				N/A	N/A		
	Income Effect of Jurisdictional Ratemaking Differences	1 1		1				
4100	K\$ INC. EFFECT - JURIS. RATE DIFF.			N/A	N/A	N/A	N/A	N/A
4110	K\$ TOT. CERTAIN INC. ACCTS.				N/A	N/A		
4120	K\$ TOT. OPER. REV. PLUS JURIS. DIFF.				N/A	N/A	N/A	

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPARA	TIONS AND		S IABLE Sensitive		
			Equal	Jonomivo		Total
ROW	Category (a)	Switching (j)	Access (k)	Transport (I)	Information (m)	Traffic Sens.
	Long Distance Message Service Revenues					
4020	K\$ REV LONG DISTANCE - MESS.	N/A	N/A	N/A	N/A	N/A
4021	# MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
4022	K\$ REV LONG DISTANCE - PL	N/A	N/A	N/A	N/A	N/A
4023	K\$ REV ALL OTHER LONG DISTANCE	N/A	N/A	N/A	N/A	N/A
4024	K\$ TOTAL LONG DISTANCE REVENUES		N/A			
	Miscellaneous Revenues	I.				l
4030	K\$ MISC. REV DIRECTORY	N/A	N/A	N/A	N/A	N/A
4031	K\$ MISC. REV BILL . & COLL.	N/A	N/A	N/A	N/A	N/A
4032	K\$ MISC. REV ALL OTHER	N/A	N/A	N/A	N/A	N/A
4033	K\$ TOTAL MISC. REVENUES		N/A			
	5. Uncollectible Revenues	I		1	1	
4040	K\$ UNCOLL. REVENUES		N/A			
4050	K\$ TOTAL REVENUES		N/A			
	B. Certain Income Accounts	I		I.		
	1. Other Operating Income and Expenses					
4060	K\$ OTH . INC FOREIGN EXC. SERV.	N/A	N/A	N/A	N/A	N/A
4061	K\$ OTH. INC DIRECTLY ASSG.	N/A	N/A	N/A	N/A	N/A
4062	K\$ OTH. INC ALLOCATED	N/A	N/A	N/A	N/A	N/A
4063	K\$ TOT. PLT. IN SERV. INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
4064	K\$ TOT. OTH. INC ALLOCATED IN PT. 69		N/A			
4065	K\$ COMB. INV FOR PT. 69 ALLOC.		N/A			
4066	K\$ TOT. OTHER OPR. INC. & EXP.		N/A			
	Non-Operating Income and Expenses					
4070	K\$ NON - OPR. INC FUNDS USED FOR CONST.		N/A			
4071	K\$ PLT. UNDER CONST LONG TERM	N/A	N/A	N/A	N/A	N/A
4072	K\$ SOC. WELFARE. CONTR.		N/A			
4073	K\$ CORP. OPR. EXP USED TO ALLOC.	N/A	N/A	N/A	N/A	N/A
4075	K\$ COMB. INV FOR PT. 69 ALLOC.		N/A			
4076	K\$ TOT. NON - OPR. INC. & EXP.		N/A			
	Interest and Related Items	l			1	
4080	K\$ INT. FOR CAP. LEASES		N/A			
4081	K\$ CAP. LEAS. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
	4. Extraordinary Items	I		L	1	1
4090	K\$ EXTRAORD. ITEMS		N/A			
	Income Effect of Jurisdictional Ratemaking Differences	l		1	<u> </u>	<u>l</u>
4100	K\$ INC. EFFECT - JURIS. RATE DIFF.	N/A	N/A	N/A	N/A	N/A
4110	K\$ TOT. CERTAIN INC. ACCTS.		N/A			
4120	K\$ TOT. OPER. REV. PLUS JURIS. DIFF.		N/A			

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPARA	TIONS ANI	O ACCES	S TABLE	
	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
	Long Distance Message Service Revenues	<u> </u>	<u>l</u>	<u>l</u>	
4020	K\$ REV LONG DISTANCE - MESS.	N/A	N/A	N/A	N/A
4021	# MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
4022	K\$ REV LONG DISTANCE - PL	N/A	N/A	N/A	N/A
4023	K\$ REV ALL OTHER LONG DISTANCE	N/A	N/A	N/A	N/A
4024	K\$ TOTAL LONG DISTANCE REVENUES			N/A	
	Miscellaneous Revenues	<u> </u>	<u>l</u>	<u>l</u>	
4030	K\$ MISC. REV DIRECTORY	N/A	N/A	N/A	N/A
4031	K\$ MISC. REV BILL . & COLL.	N/A	N/A	N/A	N/A
4032	K\$ MISC. REV ALL OTHER	N/A	N/A	N/A	N/A
4033	K\$ TOTAL MISC. REVENUES				
	Uncollectible Revenues	1	l	I	
4040	K\$ UNCOLL. REVENUES				
4050	K\$ TOTAL REVENUES				
	B. Certain Income Accounts	1	l	I	
	 Other Operating Income and Expenses 				
4060	K\$ OTH . INC FOREIGN EXC. SERV.	N/A	N/A	N/A	N/A
4061	K\$ OTH. INC DIRECTLY ASSG.	N/A	N/A	N/A	N/A
4062	K\$ OTH. INC ALLOCATED	N/A	N/A	N/A	N/A
4063	K\$ TOT. PLT. IN SERV. INV. FOR ALLOC.	N/A	N/A	N/A	N/A
4064	K\$ TOT. OTH. INC ALLOCATED IN PT. 69				
4065	K\$ COMB. INV FOR PT. 69 ALLOC.				
4066	K\$ TOT. OTHER OPR. INC. & EXP.				
	Non-Operating Income and Expenses			<u>.</u>	
4070	K\$ NON - OPR. INC FUNDS USED FOR CONST.				
4071	K\$ PLT. UNDER CONST LONG TERM	N/A	N/A	N/A	N/A
4072	K\$ SOC. WELFARE. CONTR.				
4073	K\$ CORP. OPR. EXP USED TO ALLOC.	N/A	N/A	N/A	N/A
4075	K\$ COMB. INV FOR PT. 69 ALLOC.				
4076	K\$ TOT. NON - OPR. INC. & EXP.				
	Interest and Related Items	-U		<u>. I</u>	
4080	K\$ INT. FOR CAP. LEASES				
4081	K\$ CAP. LEAS. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A
	Extraordinary Items	•			
4090	K\$ EXTRAORD. ITEMS				
	Income Effect of Jurisdictional Ratemaking Differences	•			
4100	K\$ INC. EFFECT - JURIS. RATE DIFF.	N/A	N/A	N/A	N/A
4110	K\$ TOT. CERTAIN INC. ACCTS.				
4120	K\$ TOT. OPER. REV. PLUS JURIS. DIFF.				

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TABLE I - SEPARATIONS AND ACCESS TABLE

					C	ommon Line		Total	ì
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line	ĺ
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	ı

- VI. Operating Expenses and Taxes
 - A. Plant Specific Operating Expenses
 - 1. Network Support and General Support Expanses

5000	K\$ NTWK. SUPP. EXP.			N/A	N/A		
5001	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV.			N/A	N/A	N/A	N/A
5002	K\$ COMB. INV. FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A		
5010	K\$ GEN. SUPP. EXP.			N/A	N/A		
5011	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC.			N/A	N/A	N/A	N/A
5012	K\$ GEN. SUPP. INV. FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A		
5013	K\$ TOT. NTWK. & GEN. SUPP. EXP.			N/A	N/A		

2. Central Office Expenses

5022	K\$ CENT. OFF. EXP. FOR PT. 36 ALLOC.			N/A	N/A	N/A	N/A
5023	K\$ CENT. OFF. INV. FOR PT. 36 ALLOC.			N/A	N/A	N/A	N/A
5024	K\$ CENT. OFF. EXP. FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A		
5025	K\$ CENT. OFF. INV. FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A		
5026	K\$ TOT. CENT. OFF. EXPENSES			N/A	N/A		

3. IOT Expenses

6002 K\$ COMB. INV. FOR PT. 69 ALLOC.

a) Other IOT Expenses

	a) Other IOT Expenses							
	Part 36 Detail							
5030	K\$ OTH. IOT EXP.				N/A	N/A	N/A	N/A
5031	% LOOP ALLOC. FACTOR FOR PT. 36				N/A	N/A	N/A	N/A
	Part 69 Detail		I I		1		I.	
5040	K\$ OTHER IOT EXP. FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		·
5041	K\$ IOT INV. USED FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		
5042	K\$ TOT. OTHER IOT EXP. FOR PT. 69				N/A	N/A		
	b) Customer Premises Equipment Expenses	1	1		1		1	
5050	K\$ CPE EXP. DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
5060	K\$ TOT. IOT EXPENSES				N/A	N/A		·
	4. C&WF Expenses		I I		1		I.	
5072	K\$ C&WF EXP. FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A
5073	K\$ C&WF INV. FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A
5074	K\$ C&WF EXP. FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		
5075	K\$ C&WF INV. FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		
5076	K\$ TOT. C&WF EXPENSES				N/A	N/A		
5080	K\$ TOT. PLT. SPECIFIC EXPENSES				N/A	N/A		
	B. Plant Non-Specific Operating Expenses							
	1. Other Property Plant and Equipment Expenses							
6000	K\$ OTH PROP. AND EQPT. EXP.				N/A	N/A		1
6001	K\$ TOT. PLT. IN SERV INV. FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A

N/A

N/A

N/A

N/A

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TABLE I

COSA:	XXXX					
	TABLE I - SE	PARATIONS AND		_		r
				Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens (n)
	VI. Operating Expenses and Taxes	<u>'</u>		· I		I.
	A. Plant Specific Operating Expenses					
	1. Network Support and General Support Expanses					
5000	K\$ NTWK. SUPP. EXP.		N/A			
5001	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV.	N/A	N/A	N/A	N/A	N/A
5002	K\$ COMB. INV. FOR PT. 69 ALLOC.		N/A			
5010	K\$ GEN. SUPP. EXP.		N/A			
5011	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
5012	K\$ GEN. SUPP. INV. FOR PT. 69 ALLOC.		N/A			
5013	K\$ TOT. NTWK. & GEN. SUPP. EXP.		N/A			
	Central Office Expenses	I		I	1	
5022	K\$ CENT. OFF. EXP. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
5023	K\$ CENT. OFF. INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
5024	K\$ CENT. OFF. EXP. FOR PT. 69 ALLOC.		N/A			
5025	K\$ CENT. OFF. INV. FOR PT. 69 ALLOC.		N/A			
5026	K\$ TOT. CENT. OFF. EXPENSES		N/A		1	
	3. IOT Expenses				1	
	a) Other IOT Expenses					
	Part 36 Detail					
5030	K\$ OTH. IOT EXP.	N/A	N/A	N/A	N/A	N/A
5031	% LOOP ALLOC. FACTOR FOR PT. 36	N/A	N/A	N/A	N/A	N/A
	Part 69 Detail	ı		<u> </u>	<u> </u>	l
5040	K\$ OTHER IOT EXP. FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A	N/A
5041	K\$ IOT INV. USED FOR PT. 69 ALLOC.	N/A	N/A	N/A	N/A	N/A
5042	K\$ TOT. OTHER IOT EXP. FOR PT. 69	N/A	N/A	N/A	N/A	N/A
	b) Customer Premises Equipment Expenses	<u> </u>				
5050	K\$ CPE EXP. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
5060	K\$ TOT. IOT EXPENSES	N/A	N/A	N/A	N/A	N/A
	4. C&WF Expenses					
5072	K\$ C&WF EXP. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
5073	K\$ C&WF INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
5074	K\$ C&WF EXP. FOR PT. 69 ALLOC.		N/A	-	N/A	
5075	K\$ C&WF INV. FOR PT. 69 ALLOC.		N/A		N/A	
5076	K\$ TOT. C&WF EXPENSES		N/A		N/A	
5080	K\$ TOT. PLT. SPECIFIC EXPENSES		N/A		1	
	B. Plant Non-Specific Operating Expenses	,				L

1. Other Property Plant and Equipment Expenses

6000	K\$ OTH PROP. AND EQPT. EXP.		N/A			
6001	K\$ TOT. PLT. IN SERV INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
6002	K\$ COMB. INV. FOR PT. 69 ALLOC.		N/A			

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)

- VI. Operating Expenses and Taxes
 - A. Plant Specific Operating Expenses
 - 1. Network Support and General Support Expanses

K\$ NTWK. SUPP. EXP.				
K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV.	N/A	N/A	N/A	N/A
K\$ COMB. INV. FOR PT. 69 ALLOC.				
K\$ GEN. SUPP. EXP.				
K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A
K\$ GEN. SUPP. INV. FOR PT. 69 ALLOC.				
K\$ TOT. NTWK. & GEN. SUPP. EXP.				
	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV. K\$ COMB. INV. FOR PT. 69 ALLOC. K\$ GEN. SUPP. EXP. K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC. K\$ GEN. SUPP. INV. FOR PT. 69 ALLOC.	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV. K\$ COMB. INV. FOR PT. 69 ALLOC. K\$ GEN. SUPP. EXP. K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC. N/A K\$ GEN. SUPP. INV. FOR PT. 69 ALLOC.	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV. N/A N/A K\$ COMB. INV. FOR PT. 69 ALLOC. N/A N/A K\$ GEN. SUPP. EXP. N/A N/A K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC. N/A N/A	K\$ GEN. SUPP. FAC. INV. FOR PT. 36 INV. N/A N/A N/A K\$ COMB. INV. FOR PT. 69 ALLOC. N/A N/A N/A K\$ GEN. SUPP. EXP. N/A N/A N/A K\$ GEN. SUPP. FAC. INV. FOR PT. 36 ALLOC. N/A N/A N/A

2. Central Office Expenses

5022	K\$ CENT. OFF. EXP. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A
5023	K\$ CENT. OFF. INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A
5024	K\$ CENT. OFF. EXP. FOR PT. 69 ALLOC.			N/A	
5025	K\$ CENT. OFF. INV. FOR PT. 69 ALLOC.			N/A	
5026	K\$ TOT. CENT. OFF. EXPENSES			N/A	

- 3. IOT Expenses
 - a) Other IOT Expenses

Part 36 Detail

1	N/A	N/A	N/A
N/A	N/A	N/A	N/A
	I.		
		N/A	N/A
		N/A	N/A
		N/A	N/A
1	I.		
N/A	N/A	N/A	N/A
		N/A	N/A
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A
		N/A	
		N/A	
		N/A	
	N/A N/A	N/A N/A	N/A N/A

- B. Plant Non-Specific Operating Expenses
 - 1. Other Property Plant and Equipment Expenses

6000	K\$ OTH PROP. AND EQPT. EXP.			N/A	
6001	K\$ TOT. PLT. IN SERV INV. FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A
6002	K\$ COMB. INV. FOR PT. 69 ALLOC.			N/A	

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TABLE I - SEPARATIONS AND ACCESS TABLE

						C	Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line	
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	
	Network Operations and Access Expenses								
6010	K\$ NTWK. OPS. EXP.				N/A	N/A			
6011	K\$ COE, IOT, C&WF INV. USED TO ALLOC.				N/A	N/A			
6012	K\$ ACC. EXP. DIR. ASSG.				N/A	N/A	N/A	N/A	

^{3.} Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	K\$ DEPR. EXP. FOR GEN. SUPP. FAC.	N/A	N/A	
6021	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.	N/A	N/A	
6030	K\$ DEPR. EXP. FOR SWITCHING INV.	N/A	N/A	
6031	K\$ SWITCHING INV. FOR ALLOC.	N/A	N/A	
6040	K\$ DEPR. EXP. FOR OP. SYS. INV.	N/A	N/A	
6041	K\$ OPS. SYS. INV. FOR ALLOC.	N/A	N/A	
6050	K\$ DEPR. EXP. FOR CKT. EQPT.	N/A	N/A	
6051	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	
6060	K\$ DEPR. EXP. FOR IOT	N/A	N/A	
6061	K\$ IOT INV. FOR ALLOC.	N/A	N/A	
6070	K\$ DEPR. EXP. FOR C&WF	N/A	N/A	
6071	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	
6080	K\$ DEPR. EXP. FOR PLT. HELD FUT. USE	N/A	N/A	
6081	K\$ PLT. HELD FOR FUT. USE INV. FOR ALLOC.	N/A	N/A	
6090	K\$ TOT. DEPR. EXPENSE	N/A	N/A	
	L			

b) Amortization Expenses of Tangible Assets

⁽¹⁾ Amortization Expenses of Capital Leases

6100	K\$ AMORT. EXP. OF CAP. LEAS. – GEN. SUPP. FAC.	N/A	N/A	
6101	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.	N/A	N/A	
6110	K\$ AMORT. EXP. OF CAP. LEAS. – SWITCHING	N/A	N/A	
6111	K\$ SWITCHING INV. FOR ALLOC.	N/A	N/A	
6120	K\$ AMORT. EXP. OF CAP. LEAS OP. SYS.	N/A	N/A	
6121	K\$ OP. SYS. INV. FOR ALLOC.	N/A	N/A	
6130	K\$ AMORT. EXP. OF CAP. LEAS. – CKT. EQPT.	N/A	N/A	
6131	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	N/A	
6140	K\$ AMORT. EXP. OF CAP. LEAS. – IOT	N/A	N/A	
6141	K\$ IOT INV. FOR ALLOC.	N/A	N/A	
6150	K\$ AMORT. EXP. OF CAP. LEAS. – C&WF	N/A	N/A	
6151	K\$ C&WF INV. FOR ALLOC.	N/A	N/A	
6160	K\$ TOT. AMORT. EXP. FOR CAP. LEASES	N/A	N/A	

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TABLE I

TABLE I - SEPARATIONS AND ACCESS TABLE

		Traffic Sensitive					
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)	
	2. Network Operations and Access Expenses						
6010	K\$ NTWK. OPS. EXP.		N/A				
6011	K\$ COE, IOT, C&WF INV. USED TO ALLOC.		N/A				
6012	K\$ ACC. EXP. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A	

^{3.} Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	K\$ DEPR. EXP. FOR GEN. SUPP. FAC.		N/A			
6021	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
6030	K\$ DEPR. EXP. FOR SWITCHING INV.		N/A			
6031	K\$ SWITCHING INV. FOR ALLOC.		N/A			
6040	K\$ DEPR. EXP. FOR OP. SYS. INV.		N/A			
6041	K\$ OPS. SYS. INV. FOR ALLOC.		N/A			
6050	K\$ DEPR. EXP. FOR CKT. EQPT.		N/A			
6051	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
6060	K\$ DEPR. EXP. FOR IOT	N/A	N/A	N/A	N/A	N/A
6061	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
6070	K\$ DEPR. EXP. FOR C&WF		N/A		N/A	
6071	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
6080	K\$ DEPR. EXP. FOR PLT. HELD FUT. USE		N/A			
6081	K\$ PLT. HELD FOR FUT. USE INV. FOR ALLOC.		N/A			
6090	K\$ TOT. DEPR. EXPENSE		N/A			

b) Amortization Expenses of Tangible Assets

⁽¹⁾ Amortization Expenses of Capital Leases

6100	K\$ AMORT. EXP. OF CAP. LEAS GEN. SUPP. FAC.		N/A			
6101	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
6110	K\$ AMORT. EXP. OF CAP. LEAS SWITCHING		N/A			
6111	K\$ SWITCHING INV. FOR ALLOC.		N/A			
6120	K\$ AMORT. EXP. OF CAP. LEAS OP. SYS.		N/A			
6121	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
6130	K\$ AMORT. EXP. OF CAP. LEAS CKT. EQPT.		N/A			
6131	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
6140	K\$ AMORT. EXP. OF CAP. LEAS IOT	N/A	N/A	N/A	N/A	N/A
6141	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
6150	K\$ AMORT. EXP. OF CAP. LEAS C&WF		N/A		N/A	
6151	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
6160	K\$ TOT. AMORT. EXP. FOR CAP. LEASES	İ	N/A			

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TABLE I

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)
	Network Operations and Access Expenses				
6010	K\$ NTWK. OPS. EXP.			N/A	
6011	K\$ COE, IOT, C&WF INV. USED TO ALLOC.			N/A	
6012	K\$ ACC. EXP. DIR. ASSG.	N/A	N/A	N/A	

^{3.} Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	K\$ DEPR. EXP. FOR GEN. SUPP. FAC.		
6021	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		
6030	K\$ DEPR. EXP. FOR SWITCHING INV.	N/A	
6031	K\$ SWITCHING INV. FOR ALLOC.	N/A	
6040	K\$ DEPR. EXP. FOR OP. SYS. INV.	N/A	
6041	K\$ OPS. SYS. INV. FOR ALLOC.	N/A	
6050	K\$ DEPR. EXP. FOR CKT. EQPT.	N/A	
6051	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	
6060	K\$ DEPR. EXP. FOR IOT	N/A	N/A
6061	K\$ IOT INV. FOR ALLOC.	N/A	N/A
6070	K\$ DEPR. EXP. FOR C&WF	N/A	
6071	K\$ C&WF INV. FOR ALLOC.	N/A	
6080	K\$ DEPR. EXP. FOR PLT. HELD FUT. USE		
6081	K\$ PLT. HELD FOR FUT. USE INV. FOR ALLOC.		
6090	K\$ TOT. DEPR. EXPENSE		

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

6100	K\$ AMORT. EXP. OF CAP. LEAS GEN. SUPP. FAC.		
6101	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		
6110	K\$ AMORT. EXP. OF CAP. LEAS SWITCHING	N/A	
6111	K\$ SWITCHING INV. FOR ALLOC.	N/A	
6120	K\$ AMORT. EXP. OF CAP. LEAS OP. SYS.	N/A	
6121	K\$ OP. SYS. INV. FOR ALLOC.	N/A	
6130	K\$ AMORT. EXP. OF CAP. LEAS CKT. EQPT.	N/A	
6131	K\$ CKT. EQPT. INV. FOR ALLOC.	N/A	
6140	K\$ AMORT. EXP. OF CAP. LEAS IOT	N/A	N/A
6141	K\$ IOT INV. FOR ALLOC.	N/A	N/A
6150	K\$ AMORT. EXP. OF CAP. LEAS C&WF	N/A	
6151	K\$ C&WF INV. FOR ALLOC.	N/A	
6160	K\$ TOT. AMORT. EXP. FOR CAP. LEASES		

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TABLE I - SEPARATIONS AND ACCESS TABLE

			ACCES		(Common Line			
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line	
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	
	(2) Amortization Expenses of Leasehold Improvements]					
6170	K\$ AMORT. EXP LEAS. IMP GEN.SUPP.FAC.				N/A	N/A			
6171	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.				N/A	N/A			
6180	K\$ AMORT. EXP LEAS. IMP SWITCHING				N/A	N/A			
6181	K\$ SWITCHING INV. FOR ALLOC.				N/A	N/A			
6190	K\$ AMORT. EXP LEAS. IMP OP. SYS.				N/A	N/A			
6191	K\$ OP. SYS. INV. FOR ALLOC.				N/A	N/A			
6200	K\$ AMORT. EXP LEAS. IMP CKT. EQPT.				N/A	N/A			
6201	K\$ CKT. EQPT. INV. FOR ALLOC.				N/A	N/A			
6210	K\$ AMORT. EXP LEAS. IMP IOT				N/A	N/A			
6211	K\$ IOT INV. FOR ALLOC.				N/A	N/A			
6220	K\$ AMORT. EXP LEAS. IMP C&WF				N/A	N/A			
6221	K\$ C&WF INV. FOR ALLOC.				N/A	N/A			
6230	K\$ TOT. AMORT. EXP. FOR LEAS. IMP.				N/A	N/A			
6240	K\$ TOT. AMORT. EXP. OF TANG. ASTS.				N/A	N/A			
	(3) Other Depreciation and Amortization Expenses	1		1		1		1	
6250	K\$ OTH. DEP./AMORT. EXP INTANG. ASTS.				N/A	N/A			
6251	K\$ INTANG. ASTS. INV. FOR ALLOC.				N/A	N/A			
6252	K\$ OTH. DEP./AMORT. EXP.				N/A	N/A			
6253	K\$ ASSOC. INV. FOR ALLOC.				N/A	N/A			
6254	K\$ TOT. OTH. DEP./AMORT. EXPENSES				N/A	N/A			
6260	K\$ TOT. DEP./AMORT. EXPENSES				N/A	N/A			
6270	K\$ TOT. PLT. NON-SPEC. EXPENSES				N/A	N/A			
	C. Customer Operations Expenses 1. Marketing Expenses							J	
6998	K\$ MKTG. EXP. DIR. ASSG.				N/A	N/A	N/A	N/A	
	K\$ MKTG. EXP. ALLOC.				N/A	N/A	N/A	N/A	
	K\$ TOTAL MKTG. EXP.				N/A	N/A			
7001	K\$ BILLING ANALYSIS				N/A	N/A	N/A	N/A	
	K\$ COMB. INV. FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A			

2. Services Expenses

a) Telephone Operator Services Expenses

Part 36 Detail

7010	K\$ TEL. OPR. EXP CALL COMP PT. 36		N/A	N/A	N/A	N/A
7011	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A	N/A	N/A	N/A
7020	K\$ INTCPT. SERV. EXP.		N/A	N/A	N/A	N/A
7021	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A	N/A	N/A	N/A
7030	K\$ DIR. ASSISTANCE EXP.		N/A	N/A	N/A	N/A
7031	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A	N/A	N/A	N/A

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TABLE I

TARLE L. SERARATIONS AND ACCESS TARLE

	TABLE I - SEPARA	TIONS AND				
			Traffic	Sensitive		Total Traffic Sens. (n)
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)		
	(2) Amortization Expenses of Leasehold Improvements	S				
6170	K\$ AMORT. EXP LEAS. IMP GEN.SUPP.FAC.		N/A			
6171	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.		N/A			
6180	K\$ AMORT. EXP LEAS. IMP SWITCHING		N/A			
6181	K\$ SWITCHING INV. FOR ALLOC.		N/A			
6190	K\$ AMORT. EXP LEAS. IMP OP. SYS.		N/A			
6191	K\$ OP. SYS. INV. FOR ALLOC.		N/A			
6200	K\$ AMORT. EXP LEAS. IMP CKT. EQPT.		N/A			
6201	K\$ CKT. EQPT. INV. FOR ALLOC.		N/A			
6210	K\$ AMORT. EXP LEAS. IMP IOT	N/A	N/A	N/A	N/A	N/A
6211	K\$ IOT INV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
6220	K\$ AMORT. EXP LEAS. IMP C&WF		N/A		N/A	
6221	K\$ C&WF INV. FOR ALLOC.		N/A		N/A	
6230	K\$ TOT. AMORT. EXP. FOR LEAS. IMP.		N/A			
6240	K\$ TOT. AMORT. EXP. OF TANG. ASTS.		N/A			
	(3) Other Depreciation and Amortization Expenses	•				
6250	K\$ OTH. DEP./AMORT. EXP INTANG. ASTS.		N/A			
6251	K\$ INTANG. ASTS. INV. FOR ALLOC.		N/A			
6252	K\$ OTH. DEP./AMORT. EXP.		N/A			
6253	K\$ ASSOC. INV. FOR ALLOC.		N/A			
6254	K\$ TOT. OTH. DEP./AMORT. EXPENSES		N/A			
6260	K\$ TOT. DEP./AMORT. EXPENSES		N/A			
6270	K\$ TOT. PLT. NON-SPEC. EXPENSES		N/A			
	C. Customer Operations Expense	es				
	Marketing Expenses					
6998	K\$ MKTG. EXP. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
6999	K\$ MKTG. EXP. ALLOC.	N/A	N/A	N/A	N/A	N/A
7000	K\$ TOTAL MKTG. EXP.		N/A			
7001	K\$ BILLING ANALYSIS	N/A	N/A	N/A	N/A	N/A
7002	K\$ COMB. INV. FOR PT. 69 ALLOC.		N/A			
-	2. Services Expenses				•	

a) Telephone Operator Services Expenses

Part 36 Detail

7010	K\$ TEL. OPR. EXP CALL COMP PT. 36	N/A	N/A	N/A	N/A	N/A
7011	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7020	K\$ INTCPT. SERV. EXP.	N/A	N/A	N/A	N/A	N/A
7021	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7030	K\$ DIR. ASSISTANCE EXP.	N/A	N/A	N/A	N/A	N/A
7031	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE 1- SEPARATIONS AND ACCESS TABLE							
	Category	Special Access	Total Access	Billing & Collection	IX			
ROW	(a)	(o)	(p)	(q)	(r)			
	(2) Amortization Expenses of Leasehold Improvements	I	I	1				
6170	K\$ AMORT. EXP LEAS. IMP GEN.SUPP.FAC.							
6171	K\$ GEN. SUPP. FAC. INV. FOR ALLOC.							
6180	K\$ AMORT. EXP LEAS. IMP SWITCHING			N/A				
6181	K\$ SWITCHING INV. FOR ALLOC.			N/A				
6190	K\$ AMORT. EXP LEAS. IMP OP. SYS.			N/A				
6191	K\$ OP. SYS. INV. FOR ALLOC.			N/A				
6200	K\$ AMORT. EXP LEAS. IMP CKT. EQPT.			N/A				
6201	K\$ CKT. EQPT. INV. FOR ALLOC.			N/A				
6210	K\$ AMORT. EXP LEAS. IMP IOT			N/A	N/A			
6211	K\$ IOT INV. FOR ALLOC.			N/A	N/A			
6220	K\$ AMORT. EXP LEAS. IMP C&WF			N/A				
6221	K\$ C&WF INV. FOR ALLOC.			N/A				
6230	K\$ TOT. AMORT. EXP. FOR LEAS. IMP.							
6240	K\$ TOT. AMORT. EXP. OF TANG. ASTS.							
	(3) Other Depreciation and Amortization Expenses	I	I	1				
6250	K\$ OTH. DEP./AMORT. EXP INTANG. ASTS.							
6251	K\$ INTANG. ASTS. INV. FOR ALLOC.							
6252	K\$ OTH. DEP./AMORT. EXP.							
6253	K\$ ASSOC. INV. FOR ALLOC.							
6254	K\$ TOT. OTH. DEP./AMORT. EXPENSES							
6260	K\$ TOT. DEP./AMORT. EXPENSES							
6270	K\$ TOT. PLT. NON-SPEC. EXPENSES							
	C. Customer Operations Expenses	<u>I</u>	1					

C. Customer Operations Expenses

1. Marketing Expenses

6998	K\$ MKTG. EXP. DIR. ASSG.	N/A	N/A	N/A	N/A
6999	K\$ MKTG. EXP. ALLOC.	N/A	N/A	N/A	N/A
7000	K\$ TOTAL MKTG. EXP.			N/A	
7001	K\$ BILLING ANALYSIS	N/A	N/A	N/A	N/A
7002	K\$ COMB. INV. FOR PT. 69 ALLOC.			N/A	

2. Services Expenses

a) Telephone Operator Services Expenses

Part 36 Detail

7010	K\$ TEL. OPR. EXP CALL COMP PT. 36	N/A	N/A	N/A	N/A
7011	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
7020	K\$ INTCPT. SERV. EXP.	N/A	N/A	N/A	N/A
7021	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A
7030	K\$ DIR. ASSISTANCE EXP.	N/A	N/A	N/A	N/A
7031	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEF	PARATIONS AND	ACCES	STABLE				
					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
7040	K\$ OTH. OPR. EXP.				N/A	N/A	N/A	N/A
7041	# WGTD. STD. WORK SEC. FOR ALLOC PT. 36				N/A	N/A	N/A	N/A
	Part 69 Detail			I. I				
7050	K\$ TEL. OPR. EXP. DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7051	K\$ TEL. OPR. EXP. ALLOCATED	N/A	N/A		N/A	N/A	N/A	N/A
7052	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A		N/A	N/A	N/A	N/A
7060	K\$ TOT. TEL. OPR. SERV. EXPENSES - PT. 69				N/A	N/A	N/A	N/A
	b) Published Directory Listing Expenses			I. I				
7070	K\$ CLASS. DIR. EXP DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
7071	K\$ TWX. DIR. EXP ALLOC.				N/A	N/A	N/A	N/A
7072	# TWX MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
7073	K\$ ALPHA DIRECTORY EXP.				N/A	N/A	N/A	N/A
7074	# SUB. LINE MIN. OF USE FOR ALLOC.				N/A	N/A	N/A	N/A
7075	K\$ FOREIGN DIR. EXP.				N/A	N/A	N/A	N/A
7076	K\$ TOT. DIRECTORY EXPENSES				N/A	N/A	N/A	N/A

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	# CAT. 1 E. U. S.O. PROC. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	N/A
7081	# WGTD. CONTACTS FOR ALLOC.		N/A	N/A	N/A	N/A	N/A
7082	# PRESUB. WGTD. CONT. FOR ALLOC.	N/A		N/A	N/A	N/A	N/A
7083	# DIR. ADV. WGTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A
7084	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A
7085	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A		N/A	N/A	N/A	N/A
7086	# ST. MSG. TOLL WGTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A
7087	# IS. MSG. TOLL WGTD. CONT. FOR ALLOC.	N/A		N/A	N/A	N/A	N/A
7088	# TWX WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A	N/A
7089	K\$ S.O. PROC. EXP DIR. ASSG.		N/A	N/A	N/A	N/A	N/A
7090	K\$ PRESUB. S.O. EXP DIR. ASSG.	N/A		N/A	N/A	N/A	N/A
7091	K\$ DIR. ADV. S.O. EXP DIR. ASSG.		N/A	N/A	N/A	N/A	N/A
7092	K\$ PRIV. LN. S.O. EXP DIR. ASSG.			N/A	N/A	N/A	N/A
7093	K\$ MSG. TOLL S.O. EXP DIR. ASSG.			N/A	N/A	N/A	N/A
7094	K\$ TWX S.O. EXP DIR. ASSG.			N/A	N/A	N/A	N/A
7095	K\$ BILLED TWX REV. FOR ALLOC.			N/A	N/A	N/A	N/A
7096	K\$ TOT. CAT. 1 S.O. PROC. EXP.			N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

TABLE 1- SEL AKATIONO AND AGGEGG TABLE						
			Traffic S	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
7040	K\$ OTH. OPR. EXP.	N/A	N/A	N/A	N/A	N/A
7041	# WGTD. STD. WORK SEC. FOR ALLOC PT. 36	N/A	N/A	N/A	N/A	N/A
	Part 69 Detail	l l		ı	ı	
7050	K\$ TEL. OPR. EXP. DIR. ASSG PT. 69		N/A	N/A		
7051	K\$ TEL. OPR. EXP. ALLOCATED		N/A	N/A		
7052	# WGTD. STD. WORK SEC. FOR ALLOC.		N/A	N/A		
7060	K\$ TOT. TEL. OPR. SERV. EXPENSES - PT. 69		N/A	N/A		
	b) Published Directory Listing Expenses			1		
7070	K\$ CLASS. DIR. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7071	K\$ TWX. DIR. EXP ALLOC.	N/A	N/A	N/A	N/A	N/A
7072	# TWX MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7073	K\$ ALPHA DIRECTORY EXP.	N/A	N/A	N/A	N/A	N/A
7074	# SUB. LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7075	K\$ FOREIGN DIR. EXP.	N/A	N/A	N/A	N/A	N/A
7076	K\$ TOT. DIRECTORY EXPENSES	N/A	N/A	N/A		

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	# CAT. 1 E. U. S.O. PROC. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7081	# WGTD. CONTACTS FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7082	# PRESUB. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7083	# DIR. ADV. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7084	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7085	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7086	# ST. MSG. TOLL WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7087	# IS. MSG. TOLL WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7088	# TWX WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7089	K\$ S.O. PROC. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7090	K\$ PRESUB. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7091	K\$ DIR. ADV. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7092	K\$ PRIV. LN. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7093	K\$ MSG. TOLL S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7094	K\$ TWX S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7095	K\$ BILLED TWX REV. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7096	K\$ TOT. CAT. 1 S.O. PROC. EXP.	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
7040	K\$ OTH. OPR. EXP.	N/A	N/A	N/A	N/A
7041	# WGTD. STD. WORK SEC. FOR ALLOC PT. 36	N/A	N/A	N/A	N/A

Part 69 Detail

7050	K\$ TEL. OPR. EXP. DIR. ASSG PT. 69	N/A	N/A	
7051	K\$ TEL. OPR. EXP. ALLOCATED	N/A	N/A	
7052	# WGTD. STD. WORK SEC. FOR ALLOC.	N/A	N/A	
7060	K\$ TOT. TEL. OPR. SERV. EXPENSES - PT. 69	N/A	N/A	

b) Published Directory Listing Expenses

7070	K\$ CLASS. DIR. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7071	K\$ TWX. DIR. EXP ALLOC.	N/A	N/A	N/A	N/A
7072	# TWX MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
7073	K\$ ALPHA DIRECTORY EXP.	N/A	N/A	N/A	N/A
7074	# SUB. LINE MIN. OF USE FOR ALLOC.	N/A	N/A	N/A	N/A
7075	K\$ FOREIGN DIR. EXP.	N/A	N/A	N/A	N/A
7076	K\$ TOT. DIRECTORY EXPENSES	N/A		N/A	N/A

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	# CAT. 1 E. U. S.O. PROC. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7081	# WGTD. CONTACTS FOR ALLOC.	N/A	N/A	N/A	N/A
7082	# PRESUB. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7083	# DIR. ADV. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7084	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7085	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7086	# ST. MSG. TOLL WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7087	# IS. MSG. TOLL WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7088	# TWX WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7089	K\$ S.O. PROC. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7090	K\$ PRESUB. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7091	K\$ DIR. ADV. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7092	K\$ PRIV. LN. S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7093	K\$ MSG. TOLL S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7094	K\$ TWX S.O. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7095	K\$ BILLED TWX REV. FOR ALLOC.	N/A	N/A	N/A	N/A
7096	K\$ TOT. CAT. 1 S.O. PROC. EXP.	N/A	N/A	N/A	N/A

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					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Commor Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	(b) End User Payment and Collection Expenses							
7100	K\$ CAT. 1 E. U. PYMT. COLL. EXP BLD. REV.		N/A	N/A	N/A	N/A	N/A	N/A
7101	K\$ ST. PRIV. LN BLD. REV.			N/A	N/A	N/A	N/A	N/A
7102	K\$ IS. PRIV. LN BLD. REV.		N/A		N/A	N/A	N/A	N/A
7103	K\$ ST. MSG. TOLL - BLD. REV.			N/A	N/A	N/A	N/A	N/A
7104	K\$ IS. MSG. TOLL - BLD. REV.		N/A		N/A	N/A	N/A	N/A
7105	K\$ LOCAL & DIR BLD. REV.			N/A	N/A	N/A	N/A	N/A
7106	K\$ TWX BLD. REV.		N/A	N/A	N/A	N/A	N/A	N/A
7107	K\$ PRIV. LN. PYMT. & COLL. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7108	K\$ MSG. TOLL PYMT. & COLL. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7109	K\$ LOCAL PYMT. & COLL. EXP DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
7110	K\$ TWX PYMT. & COLL. EXP.				N/A	N/A	N/A	N/A
7111	K\$ BLD. TWX. REV.				N/A	N/A	N/A	N/A
7112	K\$ TOT. CAT. 1 - PYMT. & COLL. EXPENSES				N/A	N/A	N/A	N/A
	(c) End User Billing Inquiry Expenses			1				
7120	# CAT. 1 E. U. BILL. INQ. EXP WTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
7121	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7122	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	+	N/A		N/A	N/A	N/A	N/A
7123	# ST. MSG. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7124	# IS. MSG. WGTD. CONT. FOR ALLOC.		N/A		N/A	N/A	N/A	N/A
7125	# TWX WGTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
7126	# OTH. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7127	K\$ PRIV. LN. BILL. INQ. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7128	K\$ MSG. TOLL BILL. INQ. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7129	K\$ TWX BILL. INQ. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7130	K\$ TWX BILL. REV. USED FOR ALLOC.				N/A	N/A	N/A	N/A
7131	K\$ OTH. BILL. INQ. EXP DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
7132	K\$ TOT. CAT. 1 BILL. INQ. EXPENSES				N/A	N/A	N/A	N/A
	(d) Interexchange Carrier Service Order Processin	g Expenses						
7140	# CAT. 1 IXC S.O. PROC. EXP WTD. CONT. FOR ALLOC.	- ·	N/A	N/A	N/A	N/A	N/A	N/A
	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.		N/A		N/A	N/A	N/A	N/A
	# ST. SWITCH. ACC. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
	# IS. SWITCHED ACC. WGTD. CONT. FOR ALLOC.		N/A	,,,,	N/A	N/A	N/A	N/A
	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.		14/1	N/A	N/A	N/A	N/A	N/A
	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.		N/A	,,,	N/A	N/A	N/A	N/A
	K\$ CAT. 1 PRIV. LN. IXC. S.O. PROC. EXP.		14/1		N/A	N/A	N/A	N/A
	K\$ CAT. 1 SWTCH. IXC. S.O. PROC. EXP.				N/A	N/A	N/A	N/A

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TARLE L. SERARATIONS AND ACCESS TARLE

	TABLE I - SEPARAT	IONS AND	ACCES	STABLE				
			Traffic S	Sensitive				
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens (n)		
	(b) End User Payment and Collection Expenses	•		•				
7100	K\$ CAT. 1 E. U. PYMT. COLL. EXP BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7101	K\$ ST. PRIV. LN BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7102	K\$ IS. PRIV. LN BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7103	K\$ ST. MSG. TOLL - BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7104	K\$ IS. MSG. TOLL - BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7105	K\$ LOCAL & DIR BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7106	K\$ TWX BLD. REV.	N/A	N/A	N/A	N/A	N/A		
7107	K\$ PRIV. LN. PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7108	K\$ MSG. TOLL PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7109	K\$ LOCAL PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7110	K\$ TWX PYMT. & COLL. EXP.	N/A	N/A	N/A	N/A	N/A		
7111	K\$ BLD. TWX. REV.	N/A	N/A	N/A	N/A	N/A		
7112	K\$ TOT. CAT. 1 - PYMT. & COLL. EXPENSES	N/A	N/A	N/A	N/A	N/A		
(c) End User Billing Inquiry Expenses								
7120	# CAT. 1 E. U. BILL. INQ. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7121	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7122	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7123	# ST. MSG. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7124	# IS. MSG. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7125	# TWX WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7126	# OTH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7127	K\$ PRIV. LN. BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7128	K\$ MSG. TOLL BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7129	K\$ TWX BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7130	K\$ TWX BILL. REV. USED FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7131	K\$ OTH. BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A		
7132	K\$ TOT. CAT. 1 BILL. INQ. EXPENSES	N/A	N/A	N/A	N/A	N/A		
	(d) Interexchange Carrier Service Order Processing E	xpenses			1			
7140	# CAT. 1 IXC S.O. PROC. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7141	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7142	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7143	# ST. SWITCH. ACC. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7144	# IS. SWITCHED ACC. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7145	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7146	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A		
7147	K\$ CAT. 1 PRIV. LN. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A	N/A		
7148	K\$ CAT. 1 SWTCH. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A	N/A		

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TABLE I

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPARAT	IONS AND	ACCES	IABLE					
	Category	Special Access	Total Access	Billing & Collection	IX				
ROW	(a)	(o)	(p)	(q)	(r)				
	(b) End User Payment and Collection Expenses								
7100	K\$ CAT. 1 E. U. PYMT. COLL. EXP BLD. REV.	N/A	N/A	N/A	N/A				
7101	K\$ ST. PRIV. LN BLD. REV.	N/A	N/A	N/A	N/A				
7102	K\$ IS. PRIV. LN BLD. REV.	N/A	N/A	N/A	N/A				
7103	K\$ ST. MSG. TOLL - BLD. REV.	N/A	N/A	N/A	N/A				
7104	K\$ IS. MSG. TOLL - BLD. REV.	N/A	N/A	N/A	N/A				
7105	K\$ LOCAL & DIR BLD. REV.	N/A	N/A	N/A	N/A				
7106	K\$ TWX BLD. REV.	N/A	N/A	N/A	N/A				
7107	K\$ PRIV. LN. PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7108	K\$ MSG. TOLL PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7109	K\$ LOCAL PYMT. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7110	K\$ TWX PYMT. & COLL. EXP.	N/A	N/A	N/A	N/A				
7111	K\$ BLD. TWX. REV.	N/A	N/A	N/A	N/A				
7112	K\$ TOT. CAT. 1 - PYMT. & COLL. EXPENSES	N/A	N/A	N/A	N/A				
(c) End User Billing Inquiry Expenses									
7120	# CAT. 1 E. U. BILL. INQ. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7121	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7122	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7123	# ST. MSG. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7124	# IS. MSG. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7125	# TWX WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7126	# OTH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7127	K\$ PRIV. LN. BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7128	K\$ MSG. TOLL BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7129	K\$ TWX BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7130	K\$ TWX BILL. REV. USED FOR ALLOC.	N/A	N/A	N/A	N/A				
7131	K\$ OTH. BILL. INQ. EXP DIR. ASSG.	N/A	N/A	N/A	N/A				
7132	K\$ TOT. CAT. 1 BILL. INQ. EXPENSES	N/A	N/A	N/A	N/A				
	(d) Interexchange Carrier Service Order Processing E	xpenses							
	# CAT. 1 IXC S.O. PROC. EXP WTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7141	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7142	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7143	# ST. SWITCH. ACC. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7144	# IS. SWITCHED ACC. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7145	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7146	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A				
7147	K\$ CAT. 1 PRIV. LN. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A				
7148	K\$ CAT. 1 SWTCH. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A				

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	TABLE I - SEPARA	TIONS AND	ACCES	S TABLE				
					(Common Line		Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
7149	K\$ CAT. 1 BILL. & COLL. IXC. S.O. PROC. EXP.				N/A	N/A	N/A	N/A
7150	K\$ TOT. CAT. 1 IXC. S.O. PROC. EXPENSES				N/A	N/A	N/A	N/A
	(e) Interexchange Carrier Payment and Collection E	xpenses						
7160	K\$ CAT. 1 IXC PYMT. & COLL. EXP. BLD. REV.		N/A	N/A	N/A	N/A	N/A	N/A
7161	K\$ ST. PRIV. LN. BLD. REV.			N/A	N/A	N/A	N/A	N/A
7162	K\$ IS. PRIV. LN. BLD. REV.		N/A		N/A	N/A	N/A	N/A
7163	K\$ ST. SWTCH. TOLL. BLD. REV.			N/A	N/A	N/A	N/A	N/A
7164	K\$ IS. SWTCH. TOLL. BLD. REV.		N/A		N/A	N/A	N/A	N/A
7165	K\$ ST. BILL. & COLL. BLD. REV.			N/A	N/A	N/A	N/A	N/A
7166	K\$ IS. BILL. & COLL. BLD. REV.		N/A		N/A	N/A	N/A	N/A
7167	K\$ CAT.1 IXC PV. LN. PYMT. & COL DIR.ASSG.				N/A	N/A	N/A	N/A
7168	K\$ CAT. 1 IXC SW. TOLL. ACC DIR. ASSG.				N/A	N/A	N/A	N/A
7169	K\$ CAT. 1 IXC BILL. & COLL. EXP DIR. ASSG.				N/A	N/A	N/A	N/A
7170	K\$ TOT. CAT. 1 IXC PYMT. & COLL. EXPENSES				N/A	N/A	N/A	N/A
	(f) Interexchange Carrier Billing Inquiry Expenses					- I		.1
7180	# CAT. 1 IXC BILL. INQ. EXP WGTD. CONT. FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
7181	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7182	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.		N/A		N/A	N/A	N/A	N/A
7183	# ST. SWTCH. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7184	# IS. SWTCH. WGTD. CONT. FOR ALLOC.		N/A		N/A	N/A	N/A	N/A
7185	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7186	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.		N/A		N/A	N/A	N/A	N/A
7187	K\$ CAT.1 IXC BILL. INQ. EXP PRIV.LN DIR.ASSG.				N/A	N/A	N/A	N/A
7188	K\$ CAT.1 IXC BILL. INQ. EXP SWTCH DIR. ASSG.				N/A	N/A	N/A	N/A
7189	K\$ CAT.1 IXC BILL. INQ. EXP BILL. & COLL DIR. ASSG.				N/A	N/A	N/A	N/A
7190	K\$ TOT. CAT. 1 IXC BILL. INQ. EXPENSES				N/A	N/A	N/A	N/A
	(g) Coin Collection and Administration Expenses	l l						.1
7200	K\$ CAT. 1 COIN. COLL. & ADMIN. EXP.				N/A	N/A	N/A	N/A
7201	K\$ REV. DEPOSITED - USED FOR ALLOC.				N/A	N/A	N/A	N/A
	Part 69 Detail			1		I		.1
7202	K\$ ILEC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7203	K\$ ILEC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7204	K\$ IXC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7205	K\$ IXC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7206	K\$ END USR. SUB. LN. CHG. EXP PT. 69	N/A	N/A		N/A	N/A		
7207	K\$ END USR. PRESUB. EXP PT. 69	N/A	N/A		N/A	N/A		
7208	K\$ COMB. INV. USED FOR ALLOC PT. 69	N/A	N/A		N/A	N/A		
7209	K\$ END USR. EXP. FOR TWX - PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7210	K\$ IXC BUS. OFF. EXP. FOR PRIV. LN PT. 69	N/A	N/A		N/A	N/A	N/A	N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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	TABLE I - SEPARAT	TIONS AND	ACCES	STABLE		
			Traffic S	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
7149	K\$ CAT. 1 BILL. & COLL. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A	N/A
7150	K\$ TOT. CAT. 1 IXC. S.O. PROC. EXPENSES	N/A	N/A	N/A	N/A	N/A
	(e) Interexchange Carrier Payment and Collection Ex	penses		1	ı	
7160	K\$ CAT. 1 IXC PYMT. & COLL. EXP. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7161	K\$ ST. PRIV. LN. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7162	K\$ IS. PRIV. LN. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7163	K\$ ST. SWTCH. TOLL. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7164	K\$ IS. SWTCH. TOLL. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7165	K\$ ST. BILL. & COLL. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7166	K\$ IS. BILL. & COLL. BLD. REV.	N/A	N/A	N/A	N/A	N/A
7167	K\$ CAT.1 IXC PV. LN. PYMT. & COL DIR.ASSG.	N/A	N/A	N/A	N/A	N/A
7168	K\$ CAT. 1 IXC SW. TOLL. ACC DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7169	K\$ CAT. 1 IXC BILL. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7170	K\$ TOT. CAT. 1 IXC PYMT. & COLL. EXPENSES	N/A	N/A	N/A	N/A	N/A
	(f) Interexchange Carrier Billing Inquiry Expenses	1			I.	l
7180	# CAT. 1 IXC BILL. INQ. EXP WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7181	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7182	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7183	# ST. SWTCH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7184	# IS. SWTCH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7185	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7186	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7187	K\$ CAT.1 IXC BILL. INQ. EXP PRIV.LN DIR.ASSG.	N/A	N/A	N/A	N/A	N/A
7188	K\$ CAT.1 IXC BILL. INQ. EXP SWTCH DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7189	K\$ CAT.1 IXC BILL. INQ. EXP BILL. & COLL DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7190	K\$ TOT. CAT. 1 IXC BILL. INQ. EXPENSES	N/A	N/A	N/A	N/A	N/A
	(g) Coin Collection and Administration Expenses	1			I.	
7200	K\$ CAT. 1 COIN. COLL. & ADMIN. EXP.	N/A	N/A	N/A	N/A	N/A
7201	K\$ REV. DEPOSITED - USED FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
	Part 69 Detail	1		1	I	
7202	K\$ ILEC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A
7203	K\$ ILEC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A
7204	K\$ IXC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A
7205	K\$ IXC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A
7206	K\$ END USR. SUB. LN. CHG. EXP PT. 69	N/A	N/A	N/A	N/A	N/A
7207	K\$ END USR. PRESUB. EXP PT. 69		N/A		N/A	
7208	K\$ COMB. INV. USED FOR ALLOC PT. 69		N/A		N/A	
7209	K\$ END USR. EXP. FOR TWX - PT. 69	N/A	N/A	N/A	N/A	N/A
7210	K\$ IXC BUS. OFF. EXP. FOR PRIV. LN PT. 69	N/A	N/A	N/A	N/A	N/A
	1			1	1	L

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TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPARAT	IONS AND	ACCES	JIADEL	
	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
7149	K\$ CAT. 1 BILL. & COLL. IXC. S.O. PROC. EXP.	N/A	N/A	N/A	N/A
7150	K\$ TOT. CAT. 1 IXC. S.O. PROC. EXPENSES	N/A	N/A	N/A	N/A
	(e) Interexchange Carrier Payment and Collection Exp	enses	l	I.	
7160	K\$ CAT. 1 IXC PYMT. & COLL. EXP. BLD. REV.	N/A	N/A	N/A	N/A
7161	K\$ ST. PRIV. LN. BLD. REV.	N/A	N/A	N/A	N/A
7162	K\$ IS. PRIV. LN. BLD. REV.	N/A	N/A	N/A	N/A
7163	K\$ ST. SWTCH. TOLL. BLD. REV.	N/A	N/A	N/A	N/A
7164	K\$ IS. SWTCH. TOLL. BLD. REV.	N/A	N/A	N/A	N/A
7165	K\$ ST. BILL. & COLL. BLD. REV.	N/A	N/A	N/A	N/A
7166	K\$ IS. BILL. & COLL. BLD. REV.	N/A	N/A	N/A	N/A
7167	K\$ CAT.1 IXC PV. LN. PYMT. & COL DIR.ASSG.	N/A	N/A	N/A	N/A
7168	K\$ CAT. 1 IXC SW. TOLL. ACC DIR. ASSG.	N/A	N/A	N/A	N/A
7169	K\$ CAT. 1 IXC BILL. & COLL. EXP DIR. ASSG.	N/A	N/A	N/A	N/A
7170	K\$ TOT. CAT. 1 IXC PYMT. & COLL. EXPENSES	N/A	N/A	N/A	N/A
	(f) Interexchange Carrier Billing Inquiry Expenses	1	I	1	
7180	# CAT. 1 IXC BILL. INQ. EXP WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7181	# ST. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7182	# IS. PRIV. LN. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7183	# ST. SWTCH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7184	# IS. SWTCH. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7185	# ST. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7186	# IS. BILL. & COLL. WGTD. CONT. FOR ALLOC.	N/A	N/A	N/A	N/A
7187	K\$ CAT.1 IXC BILL. INQ. EXP PRIV.LN DIR.ASSG.	N/A	N/A	N/A	N/A
7188	K\$ CAT.1 IXC BILL. INQ. EXP SWTCH DIR. ASSG.	N/A	N/A	N/A	N/A
7189	K\$ CAT.1 IXC BILL. INQ. EXP BILL. & COLL DIR. ASSG.	N/A	N/A	N/A	N/A
7190	K\$ TOT. CAT. 1 IXC BILL. INQ. EXPENSES	N/A	N/A	N/A	N/A
	(g) Coin Collection and Administration Expenses	1	I	1	
7200	K\$ CAT. 1 COIN. COLL. & ADMIN. EXP.	N/A	N/A	N/A	N/A
7201	K\$ REV. DEPOSITED - USED FOR ALLOC.	N/A	N/A	N/A	N/A
	Part 69 Detail	1	I	1	
7202	K\$ ILEC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69			N/A	N/A
7203	K\$ ILEC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A	N/A	
7204	K\$ IXC BUS. OFF. EXP PRIV. LN DIR. ASSG PT. 69	N/A	N/A		N/A
7205	K\$ IXC BUS. OFF. EXP MSG DIR. ASSG PT. 69	N/A	N/A		N/A
7206	K\$ END USR. SUB. LN. CHG. EXP PT. 69	N/A		N/A	N/A
7207	K\$ END USR. PRESUB. EXP PT. 69	N/A		N/A	N/A
7208	K\$ COMB. INV. USED FOR ALLOC PT. 69	N/A		N/A	N/A
7209	K\$ END USR. EXP. FOR TWX - PT. 69			N/A	N/A
7210	K\$ IXC BUS. OFF. EXP. FOR PRIV. LN PT. 69			N/A	N/A
	Í.		1		

TABLE I

FCC Report 43-04 ARMIS ACCESS REPORT

COMPANY: XXXXXXXXXXXXX XXXX Version STUDY AREA: XXXXXXXXXXX SUBMISSION XXX

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TABLE I - SEPARATIONS AND ACCESS TABLE

					Common Line			Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
7211	K\$ IXC BUS. OFF. EXP. FOR SWTCH. ACC PT. 69	N/A	N/A		N/A	N/A		
7212	K\$ COMB. INV. FOR ALLOC PT. 69	N/A	N/A		N/A	N/A		
7213	K\$ IXC BUS. OFF. EXP. FOR BILL. & COLL PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7214	K\$ COIN COLL. EXP. DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	
7220	K\$ TOT. CAT. 1 BUS. OFF. EXPENSES				N/A	N/A		

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

Part 36 Detail

	(a) Message Processing Expenses							
7230	# CAT.2-REV.ACCTG.MSG.PROC.EXPTOT.MSG.FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
7231	# CAT.2-REV.ACCTG.MSG.PROC.EXPTOLL MSG.FOR ALLOC.		N/A	N/A	N/A	N/A	N/A	N/A
7232	# CAT.2-REV.ACCTG.MSG.PROC.EXPLOCL.MSG.FOR ALLOC.			N/A	N/A	N/A	N/A	N/A
7233	K\$ TOLL TKT. PROC. EXP.				N/A	N/A	N/A	N/A
7234	# TOLL MSGS. USED FOR ALLOC.				N/A	N/A	N/A	N/A
7235	K\$ LOC. MSG. PROC. EXP. DIR. ASSG.			N/A	N/A	N/A	N/A	N/A
7236	K\$ TOT. CAT. 2 - REV. ACCTG. MSG. PROC. EXPENSES	I			N/A	N/A	N/A	N/A
	(b) Other Billing and Collecting Expenses		1					
7246	K\$ OB&C EXPENSES - DIRECTLY ASSIGNED				N/A	N/A	N/A	N/A
7248	% CAT.2-REV.ACCTG - OB&C EXP ALLOCATOR				N/A	N/A	N/A	N/A
7250	K\$ OB&C EXPENSES TO BE ALLOCATED				N/A	N/A	N/A	N/A
7259	K\$ TOT. CAT. 2 REV. ACCTG. OB&C EXPENSES				N/A	N/A	N/A	N/A
	(c) Carrier Access Charge Billing and Collecting Expe	nses					•	
7270	K\$ CARR. ACC. BILLING EXPENSES				N/A	N/A	N/A	N/A
	Part 69 Detail	•						
7280	K\$ CAT.2 - REV. ACCTG. EXP. FOR SLC CHG PT. 69	N/A	N/A		N/A	N/A		
7281	K\$ CAT.2 - REV. ACCTG. EXP. FOR CARR. ACC PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7282	K\$ COMB. INV. USED FOR ALLOC PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7283	K\$ ALL OTH. CAT. 2 - DIR. ASSG PT. 69	N/A	N/A		N/A	N/A	N/A	N/A
7290	K\$ TOT. CAT. 2 - REV. ACCTG. EXPENSES				N/A	N/A		
	(3) Category 3 - All Other Customer Services Expenses						•	
7300	K\$ CAT. 3 - ALL OTH. CUST. SERV. EXP.				N/A	N/A		
7301	K\$ TOT. CATS. 1 & 2 USED FOR ALLOC.				N/A	N/A	N/A	N/A
7302	K\$ COMB. INV. USED FOR ALLOC.	N/A	N/A		N/A	N/A		
7310	K\$ TOT. OTH. CUST. SERV. EXPENSES				N/A	N/A		
7320	K\$ TOT. CUST. OPS. EXPENSES				N/A	N/A		

PERIOD: From mmm yyyyy To mmm yyyyy

7310 K\$ TOT. OTH. CUST. SERV. EXPENSES

7320 K\$ TOT. CUST. OPS. EXPENSES

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TABLE I - SEPARATIONS AND ACCESS TABLE

			Traffic Sensitive				
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)	
7211	K\$ IXC BUS. OFF. EXP. FOR SWTCH. ACC PT. 69		N/A		N/A		
7212	K\$ COMB. INV. FOR ALLOC PT. 69		N/A		N/A		
7213	K\$ IXC BUS. OFF. EXP. FOR BILL. & COLL PT. 69	N/A	N/A	N/A	N/A	N/A	
7214	K\$ COIN COLL. EXP. DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A	
7220	K\$ TOT. CAT. 1 BUS. OFF. EXPENSES		N/A		N/A		

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

Part 36 Detail

(a) Message Processing Expenses

((a) Message Processing Expenses					
7230 # CAT.2-REV.A	CCTG.MSG.PROC.EXPTOT.MSG.FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7231 # CAT.2-REV.A	CCTG.MSG.PROC.EXPTOLL MSG.FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7232 # CAT.2-REV.A	CCTG.MSG.PROC.EXPLOCL.MSG.FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7233 K\$ TOLL TKT.	PROC. EXP.	N/A	N/A	N/A	N/A	N/A
7234 # TOLL MSGS.	USED FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7235 K\$ LOC. MSG.	PROC. EXP. DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
7236 K\$ TOT. CAT. 2	2 - REV. ACCTG. MSG. PROC. EXPENSES	N/A	N/A	N/A	N/A	N/A
'	b) Other Billing and Collecting Expenses		II.	1	<u>,!</u>	
7246 K\$ OB&C EXPE	NSES - DIRECTLY ASSIGNED	N/A	N/A	N/A	N/A	N/A
7248 % CAT.2-REV.A	CCTG - OB&C EXP ALLOCATOR	N/A	N/A	N/A	N/A	N/A
7250 K\$ OB&C EXPE	NSES TO BE ALLOCATED	N/A	N/A	N/A	N/A	N/A
7259 K\$ TOT. CAT. 2	2 REV. ACCTG. OB&C EXPENSES	N/A	N/A	N/A	N/A	N/A
(c) Carrier Access Charge Billing and Collecting Expe	nses	· L	1	, <u>l</u>	
7270 K\$ CARR. ACC	. BILLING EXPENSES	N/A	N/A	N/A	N/A	N/A
'	Part 69 Detail		11	II.	.1	
7280 K\$ CAT.2 - RE	/. ACCTG. EXP. FOR SLC CHG PT. 69	N/A	N/A	N/A	N/A	N/A
7281 K\$ CAT.2 - REV	/. ACCTG. EXP. FOR CARR. ACC PT. 69		N/A			
7282 K\$ COMB. INV.	USED FOR ALLOC PT. 69		N/A			
7283 K\$ ALL OTH. C	AT. 2 - DIR. ASSG PT. 69	N/A	N/A	N/A	N/A	N/A
7290 K\$ TOT. CAT. 2	2 - REV. ACCTG. EXPENSES		N/A			
(3)	Category 3 - All Other Customer Services Expenses	1	1	1		
7300 K\$ CAT. 3 - ALI	L OTH. CUST. SERV. EXP.		N/A			
7301 K\$ TOT. CATS.	.1 & 2 USED FOR ALLOC.	N/A	N/A	N/A	N/A	N/A
7302 K\$ COMB. INV.	USED FOR ALLOC.		N/A		†	
				1		

N/A

N/A

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

PERIOD: From mmm yyyyy To mmm yyyyy

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(q)	(r)
7211	K\$ IXC BUS. OFF. EXP. FOR SWTCH. ACC PT. 69	N/A		N/A	N/A
7212	K\$ COMB. INV. FOR ALLOC PT. 69	N/A		N/A	N/A
7213	K\$ IXC BUS. OFF. EXP. FOR BILL. & COLL PT. 69	N/A	N/A		N/A
7214	K\$ COIN COLL. EXP. DIR. ASSG PT. 69	N/A		N/A	N/A
7220	K\$ TOT. CAT. 1 BUS. OFF. EXPENSES				

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

Part 36 Detail

	(a) Message Processing Expenses				
7230	# CAT.2-REV.ACCTG.MSG.PROC.EXPTOT.MSG.FOR ALLOC.	N/A	N/A	N/A	N/A
7231	# CAT.2-REV.ACCTG.MSG.PROC.EXPTOLL MSG.FOR ALLOC.	N/A	N/A	N/A	N/A
7232	# CAT.2-REV.ACCTG.MSG.PROC.EXPLOCL.MSG.FOR ALLOC.	N/A	N/A	N/A	N/A
7233	K\$ TOLL TKT. PROC. EXP.	N/A	N/A	N/A	N/A
7234	# TOLL MSGS. USED FOR ALLOC.	N/A	N/A	N/A	N/A
7235	K\$ LOC. MSG. PROC. EXP. DIR. ASSG.	N/A	N/A	N/A	N/A
7236	K\$ TOT. CAT. 2 - REV. ACCTG. MSG. PROC. EXPENSES	N/A	N/A	N/A	N/A
	(b) Other Billing and Collecting Expenses	I			
7246	K\$ OB&C EXPENSES - DIRECTLY ASSIGNED	N/A	N/A	N/A	N/A
7248	% CAT.2-REV.ACCTG - OB&C EXP ALLOCATOR	N/A	N/A	N/A	N/A
7250	K\$ OB&C EXPENSES TO BE ALLOCATED	N/A	N/A	N/A	N/A
7259	K\$ TOT. CAT. 2 REV. ACCTG. OB&C EXPENSES	N/A	N/A	N/A	N/A
	(c) Carrier Access Charge Billing and Collecting Expe	nses	ı	ı	1
7270	K\$ CARR. ACC. BILLING EXPENSES	N/A	N/A	N/A	N/A
	Part 69 Detail	I	1	1	1
7200	ME CAT 2 DEV ACCTO EVD FOR SIC CHO DT 60	NI/A		NI/A	NI/A

	Part 69 Detail				
7280	K\$ CAT.2 - REV. ACCTG. EXP. FOR SLC CHG PT. 69	N/A		N/A	N/A
7281	K\$ CAT.2 - REV. ACCTG. EXP. FOR CARR. ACC PT. 69			N/A	N/A
7282	K\$ COMB. INV. USED FOR ALLOC PT. 69				
7283	K\$ ALL OTH. CAT. 2 - DIR. ASSG PT. 69	N/A	N/A		N/A
7290	K\$ TOT. CAT. 2 - REV. ACCTG. EXPENSES				N/A
	(0) 0				

(3) Category 3 - All Other Customer Services Expenses

7300	K\$ CAT. 3 - ALL OTH. CUST. SERV. EXP.				
7301	K\$ TOT. CATS. 1 & 2 USED FOR ALLOC.	N/A	N/A	N/A	N/A
7302	K\$ COMB. INV. USED FOR ALLOC.				
7310	K\$ TOT. OTH. CUST. SERV. EXPENSES				
7320	K\$ TOT. CUST. OPS. EXPENSES				

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	TABLE I - SEPA	KATIONS AND	ACCES	STABLE				
					Common Line			Total
	Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Commor Line
ROW	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)
	D. Corporate Operations Expenses							
7330	K\$ CORP. OPS. EXP EXT. AREA. SETT DIR. ASSG.			N/A	N/A	N/A	N/A	
7331	K\$ CORP. OPS. EXP ALL OTH. CORP. OPS. EXP.				N/A	N/A		
7332	K\$ BIG 3 EXP. USED FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A
7333	K\$ BIG 3 EXP. USED FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A		
7334	K\$ TOT. CORP. OPS. EXPENSES				N/A	N/A		
	E. FCC Expense Adjustment							
7350	K\$ FCC EXP. ADJ.	N/A	N/A		N/A	N/A		
7351	K\$ TOT. OPR. EXPENSES				N/A	N/A		
	F. Operating Taxes							
	State and Local Taxes							
8000	K\$ ST./LOC. TAX TO BE ALLOC.				N/A	N/A	N/A	
8001	K\$ TAX. INCOME USED FOR ALLOC.				N/A	N/A	N/A	
8002	K\$ OTH. ST./LOC. TAX - DIR. ASSG.				N/A	N/A	N/A	N/A
8003	K\$ ALL OTH. ST./LOC. TAX - PT. 36				N/A	N/A	N/A	N/A
8004	K\$ TEL. PLT. IN SERV. USED FOR PT. 36 ALLOC.				N/A	N/A	N/A	N/A
8005	K\$ TOT. ALL OTH. ST./LOC. TAX - PT. 69	N/A	N/A		N/A	N/A	N/A	
8006	K\$ COMB. INV. USED FOR PT. 69 ALLOC.	N/A	N/A		N/A	N/A	N/A	
8007	K\$ TOT. ST./LOC. TAXES				N/A	N/A	N/A	
	Federal Income Tax					'		
	a) Federal Income Tax Related Items							
8010	K\$ FIT ITEMS - FIXED CHARGES				N/A	N/A		
8011	K\$ FIT ITEMS - NET INV.USED FOR ALLOC PT. 36				N/A	N/A	N/A	N/A
8012	K\$ COMB. INV. USED FOR ALLOC PT. 69	N/A	N/A		N/A	N/A		
8013	K\$ IRS INC. ADJ.				N/A	N/A		
8014	K\$ FCC INC. ADJ.	N/A	N/A		N/A	N/A		
8015	K\$ INV. TAX CDT AMORT.				N/A	N/A		
8016	K\$ TEL. PLT. IN SERV. USED FOR ALLOC PT. 36				N/A	N/A	N/A	N/A
8017	K\$ COMB. INV. USED FOR ALLOC PT. 69	N/A	N/A		N/A	N/A		
8018	K\$ FCC INV. TAX CRDT.	N/A	N/A		N/A	N/A		
	b) Federal Income Tax							
8020	K\$ FED. INC. TAX				N/A	N/A	N/A	
8021	K\$ TAX. INCOME USED FOR ALLOC.				N/A	N/A	N/A	

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TABLE I

PAGE 59 of 64 TABLE I - SEPARATIONS AND ACCESS TABLE

	TABLE I - SEPAR	TATIONO AND		Sensitive		1
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
•	D. Corporate Operations Expenses					
7330	K\$ CORP. OPS. EXP EXT. AREA. SETT DIR. ASSG.		N/A			
7331	K\$ CORP. OPS. EXP ALL OTH. CORP. OPS. EXP.		N/A			
7332	K\$ BIG 3 EXP. USED FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
7333	K\$ BIG 3 EXP. USED FOR PT. 69 ALLOC.		N/A			
7334	K\$ TOT. CORP. OPS. EXPENSES		N/A			
	E. FCC Expense Adjustment			•		
7350	K\$ FCC EXP. ADJ.		N/A			
7351	K\$ TOT. OPR. EXPENSES		N/A			
	F. Operating Taxes				•	
	State and Local Taxes					
8000	K\$ ST./LOC. TAX TO BE ALLOC.		N/A			
8001	K\$ TAX. INCOME USED FOR ALLOC.		N/A			
8002	K\$ OTH. ST./LOC. TAX - DIR. ASSG.	N/A	N/A	N/A	N/A	N/A
8003	K\$ ALL OTH. ST./LOC. TAX - PT. 36	N/A	N/A	N/A	N/A	N/A
8004	K\$ TEL. PLT. IN SERV. USED FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A	N/A
8005	K\$ TOT. ALL OTH. ST./LOC. TAX - PT. 69		N/A			
8006	K\$ COMB. INV. USED FOR PT. 69 ALLOC.		N/A			
8007	K\$ TOT. ST./LOC. TAXES		N/A			
	Federal Income Tax					
	a) Federal Income Tax Related Items					
8010	K\$ FIT ITEMS - FIXED CHARGES		N/A			
8011	K\$ FIT ITEMS - NET INV.USED FOR ALLOC PT. 36	N/A	N/A	N/A	N/A	N/A
8012	K\$ COMB. INV. USED FOR ALLOC PT. 69		N/A			
8013	K\$ IRS INC. ADJ.		N/A			
8014	K\$ FCC INC. ADJ.		N/A			
8015	K\$ INV. TAX CDT AMORT.		N/A			
8016	K\$ TEL. PLT. IN SERV. USED FOR ALLOC PT. 36	N/A	N/A	N/A	N/A	N/A
8017	K\$ COMB. INV. USED FOR ALLOC PT. 69		N/A			
8018	K\$ FCC INV. TAX CRDT.		N/A			
	b) Federal Income Tax					
8020	K\$ FED. INC. TAX		N/A			
8021	K\$ TAX. INCOME USED FOR ALLOC.		N/A			
8030	K\$ TOT. OPR. TAXES		N/A			

COMPANY: XXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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	TABLE I - SEPARATIONS AND ACCESS TABLE								
	Category	Special Access	Total Access	Billing & Collection	IX				
ROW	(a)	(o)	(p)	(p)	(r)				
	D. Corporate Operations Expenses		I.	1					
7330	K\$ CORP. OPS. EXP EXT. AREA. SETT DIR. ASSG.		N/A	N/A	N/A				
7331	K\$ CORP. OPS. EXP ALL OTH. CORP. OPS. EXP.								
7332	K\$ BIG 3 EXP. USED FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A				
7333	K\$ BIG 3 EXP. USED FOR PT. 69 ALLOC.								
7334	K\$ TOT. CORP. OPS. EXPENSES								
	E. FCC Expense Adjustment			1					
7350	K\$ FCC EXP. ADJ.								
7351	K\$ TOT. OPR. EXPENSES								
	F. Operating Taxes	•							
	State and Local Taxes								
8000	K\$ ST./LOC. TAX TO BE ALLOC.								
8001	K\$ TAX. INCOME USED FOR ALLOC.								
8002	K\$ OTH. ST./LOC. TAX - DIR. ASSG.	N/A	N/A	N/A	N/A				
8003	K\$ ALL OTH. ST./LOC. TAX - PT. 36	N/A	N/A	N/A	N/A				
8004	K\$ TEL. PLT. IN SERV. USED FOR PT. 36 ALLOC.	N/A	N/A	N/A	N/A				
8005	K\$ TOT. ALL OTH. ST./LOC. TAX - PT. 69								
8006	K\$ COMB. INV. USED FOR PT. 69 ALLOC.								
8007	K\$ TOT. ST./LOC. TAXES								
	Federal Income Tax	•							
	a) Federal Income Tax Related Items								
8010	K\$ FIT ITEMS - FIXED CHARGES								
8011	K\$ FIT ITEMS - NET INV.USED FOR ALLOC PT. 36	N/A	N/A	N/A	N/A				
8012	K\$ COMB. INV. USED FOR ALLOC PT. 69								
8013	K\$ IRS INC. ADJ.								
8014	K\$ FCC INC. ADJ.								
8015	K\$ INV. TAX CDT AMORT.								
8016	K\$ TEL. PLT. IN SERV. USED FOR ALLOC PT. 36	N/A	N/A	N/A	N/A				
8017	K\$ COMB. INV. USED FOR ALLOC PT. 69								
8018	K\$ FCC INV. TAX CRDT.								
	b) Federal Income Tax	•		•					
8020	K\$ FED. INC. TAX								
8021	K\$ TAX. INCOME USED FOR ALLOC.								
8030	K\$ TOT. OPR. TAXES								

TABLE I

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COMPANY: XXXXXXXXXXXXXX XXXX Version STUDY AREA: XXXXXXXXXXX SUBMISSION XXX

From mmm yyyyy To mmm yyyyy

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TABLE 1- SEFARATIONS AND ACCESS TABLE									
				(Common Line		Total		
Category	Subject to Separations	State	Interstate	Pay	Inside Wire	BFP	Common Line		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)		
VII. Return Data					•				
K\$ RET. DATA - AVG. NET INV.				N/A	N/A	N/A			
K\$ RET. DATA - NET RET.	N/A	N/A		N/A	N/A	N/A			
% RET. DATA - RATE OF RET.	N/A	N/A		N/A	N/A	N/A			
VIII. Other Data									
K\$ COM. LINE LONG TERM SUPP.	N/A	N/A		N/A	N/A	N/A			
K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST				N/A	N/A	N/A	N/A		
K\$ UNSEP. USF LOOP COST		N/A	N/A	N/A	N/A	N/A	N/A		
# NO. OF WORKING USF LOOPS		N/A	N/A	N/A	N/A	N/A	N/A		
\$ UNSEP. USF COST PER LOOP		N/A	N/A	N/A	N/A	N/A	N/A		
K\$ LIFELINE CONN. ALLOC.				N/A	N/A	N/A	N/A		
# HOUSEHOLDS RECV. LIFELINE CONN. ASSIST.		N/A	N/A	N/A	N/A	N/A	N/A		
\$ AVG. DISC. PER HOUSEHOLD		N/A	N/A	N/A	N/A	N/A	N/A		
\$ DEF. CHGS. PER HOUSEHOLD		N/A	N/A	N/A	N/A	N/A	N/A		
# TOT. BILLABLE ACCESS LINES		N/A	N/A	N/A	N/A	N/A	N/A		
	Category (a) VII. Return Data K\$ RET. DATA - AVG. NET INV. K\$ RET. DATA - NET RET. % RET. DATA - RATE OF RET. VIII. Other Data K\$ COM. LINE LONG TERM SUPP. K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST K\$ UNSEP. USF LOOP COST # NO. OF WORKING USF LOOPS \$ UNSEP. USF COST PER LOOP K\$ LIFELINE CONN. ALLOC. # HOUSEHOLDS RECV. LIFELINE CONN. ASSIST. \$ AVG. DISC. PER HOUSEHOLD	Category (a) VII. Return Data K\$ RET. DATA - AVG. NET INV. K\$ RET. DATA - NET RET. N/A % RET. DATA - RATE OF RET. VIII. Other Data K\$ COM. LINE LONG TERM SUPP. K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST K\$ UNSEP. USF LOOP COST # NO. OF WORKING USF LOOPS \$ UNSEP. USF COST PER LOOP K\$ LIFELINE CONN. ALLOC. # HOUSEHOLDS RECV. LIFELINE CONN. ASSIST. \$ AVG. DISC. PER HOUSEHOLD	Category (a) Subject to Separations State (b) (c) VII. Return Data K\$ RET. DATA - AVG. NET INV. K\$ RET. DATA - NET RET. N/A N/A % RET. DATA - RATE OF RET. N/A N/A VIII. Other Data K\$ COM. LINE LONG TERM SUPP. N/A N/A K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST K\$ UNSEP. USF LOOP COST N/A # NO. OF WORKING USF LOOPS N/A \$ UNSEP. USF COST PER LOOP K\$ LIFELINE CONN. ALLOC. # HOUSEHOLDS RECV. LIFELINE CONN. ASSIST. N/A \$ AVG. DISC. PER HOUSEHOLD N/A	Category (a) Subject to Separations (b) State (c) Interstate (d) VII. Return Data K\$ RET. DATA - AVG. NET INV. WITCH (C) WITCH (C)	Category (a) Category (b) Subject to Separations (b) VII. Return Data K\$ RET. DATA - AVG. NET INV. K\$ RET. DATA - NET RET. N/A N/A N/A N/A VIII. Other Data K\$ COM. LINE LONG TERM SUPP. K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST K\$ UNSEP. USF LOOP COST N/A N/A VINSEP. USF COST PER LOOP K\$ LINELPI CONN. ALLOC. # HOUSEHOLDS RECV. LIFELINE CONN. ASSIST. N/A N/A N/A N/A N/A N/A N/A N/	Category (a) Category (b) Category (c) State (c) Interstate (d) Pay Inside Wire (f) VII. Return Data K\$ RET. DATA - AVG. NET INV. K\$ RET. DATA - NET RET. N/A N/A N/A N/A N/A N/A N/A N/	Category (a) Subject to Separations (b) State (c) Interstate (d) Pay (e) Inside Wire (g) (g)		

COMPANY: XXXXXXXXXXXXXX STUDY AREA: XXXXXXXXXXX

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	IADLE I - SEPA	ANA HONO AND	ACCEO	O IADEL		
			Traffic	Sensitive		
ROW	Category (a)	Switching (j)	Equal Access (k)	Transport (I)	Information (m)	Total Traffic Sens. (n)
	VII. Return Data					
8040	K\$ RET. DATA - AVG. NET INV.		N/A			
8041	K\$ RET. DATA - NET RET.		N/A			
8042	% RET. DATA - RATE OF RET.		N/A			
	VIII. Other Data				I	
9001	K\$ COM. LINE LONG TERM SUPP.	N/A	N/A	N/A	N/A	N/A
9002	K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST	N/A	N/A	N/A	N/A	N/A
9003	K\$ UNSEP. USF LOOP COST	N/A	N/A	N/A	N/A	N/A
9004	# NO. OF WORKING USF LOOPS	N/A	N/A	N/A	N/A	N/A
9005	\$ UNSEP. USF COST PER LOOP	N/A	N/A	N/A	N/A	N/A
9006	K\$ LIFELINE CONN. ALLOC.	N/A	N/A	N/A	N/A	N/A
9007	# HOUSEHOLDS RECV. LIFELINE CONN. ASSIST.	N/A	N/A	N/A	N/A	N/A
9008	\$ AVG. DISC. PER HOUSEHOLD	N/A	N/A	N/A	N/A	N/A
9009	\$ DEF. CHGS. PER HOUSEHOLD	N/A	N/A	N/A	N/A	N/A
9010	# TOT. BILLABLE ACCESS LINES	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS TABLE

	Category	Special Access	Total Access	Billing & Collection	IX
ROW	(a)	(o)	(p)	(p)	(r)
	VII. Return Data				
8040	K\$ RET. DATA - AVG. NET INV.				
8041	K\$ RET. DATA - NET RET.			N/A	N/A
8042	% RET. DATA - RATE OF RET.			N/A	N/A
	VIII. Other Data				
9001	K\$ COM. LINE LONG TERM SUPP.	N/A		N/A	N/A
9002	K\$ UNIV. SERV. FUND ALLOC. – HIGH LOOP COST	N/A	N/A	N/A	N/A
9003	K\$ UNSEP. USF LOOP COST	N/A	N/A	N/A	N/A
9004	# NO. OF WORKING USF LOOPS	N/A	N/A	N/A	N/A
9005	\$ UNSEP. USF COST PER LOOP	N/A	N/A	N/A	N/A
9006	K\$ LIFELINE CONN. ALLOC.	N/A	N/A	N/A	N/A
9007	# HOUSEHOLDS RECV. LIFELINE CONN. ASSIST.	N/A	N/A	N/A	N/A
9008	\$ AVG. DISC. PER HOUSEHOLD	N/A	N/A	N/A	N/A
9009	\$ DEF. CHGS. PER HOUSEHOLD	N/A	N/A	N/A	N/A
9010	# TOT. BILLABLE ACCESS LINES	N/A	N/A	N/A	N/A

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PERIOD: From mmm yyyyy To mmm yyyyy

COSA: XXXX

XXXX Version
SUBMISSION XXX

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LEGEND

SYMBOL	MEANING
\$	All data that must be entered in dollars rounded to the nearest penny (e.g., cost per loop) is indicated by a symbol "\$" (dollar sign) preceding the applicable row description.
K\$	All data that must be entered in dollars rounded to the nearest thousand (e.g., equal access investment) is indicated by the symbol "K\$" preceding the applicable row description.
#	The symbol "#" preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes, miles, conversational minutes, working loops, etc.)
%	All factors that must be reported as a percentage are preceded by the symbol "%" (percent sign). The symbol "%" in the row instruction indicates items to be entered as a percent (e.g., rate of return).

I. Equal Access

A. Investments

Total Equal Access Investments allocation pursuant to Section 36.191(c).

B. Reserves and Deferrals

- Accumulated depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c). See also Section 36.503(a).
- Accumulated amortization of Tangible and Intangible Assets and other accumulated amortization that is associated with Equal Access and is allocated pursuant to Sections 36.191(c). See also Section 36.505(a).
- Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). See also Section 36.506(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). See also Section 36.506(a).
- All Other reserves and deferrals that are associated with Equal Access data not required. Enter "N/A."
- Equal Access minutes-of-use used to allocate all other associated reserves and deferrals data not required. Enter "N/A."

C. Expenses

- 83 Equal Access minutes-of-use used for allocation of equal access cost.
- Total expenses associated with Equal Access.

II. Plant in Service

A. General Support Facilities (GSF)

- General Support Facilities that are allocated pursuant to Sections 36.111-112 and 69.307.
- Big Three Expense amounts used by Class A carriers to allocate General Support Facilities pursuant to Section 36.112(a).

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- 1002 Investment amounts used by Class B carriers to allocate General Support Facilities pursuant to Section 36.112(b).
- 1003 Investment amounts used to allocate General Support Facilities pursuant to Section 69.307.

B. Central Office Equipment (COE)

1. Category 1 COE, Operator Systems Equipment

a) Switchboards

- 1100 Separate toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).
- 1101 Weighted standard work seconds that are used to allocate separate toll boards pursuant to Section 36.123(b).
- 1102 Separate local manual boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).
- 1103 Weighted standard work seconds that are used to allocate separate local manual boards pursuant to Section 36.123(b).
- 1104 Combined local and toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).
- 1105 Weighted standard work seconds that are used to allocate combined local and toll boards pursuant to Section 36.123(b).
- 1106 Combined toll and DSA board that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).
- 1107 Weighted standard work seconds that are used to allocate combined toll and DSA boards pursuant to Section 36.123(b).
- 1108 Separate DSA boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).
- 1109 Weighted standard work seconds used to allocate separate DSA boards pursuant to Sections 36.123(b).
- 1110 Separate DSB boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

- Weighted standard work seconds that are used to allocate separate DSB boards pursuant to Section 36.123(b).
- Total switchboards at all toll centers, total of Rows 1100, 1102, 1104, 1106, 1108, and 1110.

b) Service Observing Boards

- Joint service observing boards that are apportioned between exchange and toll pursuant to Section 36.123(d). This amount is disaggregated between the exchange and toll portions of joint service observing boards on Rows 1123 and 1124.
- Number of exchange service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).
- Number of toll service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).
- Exchange portion of joint service observing boards that are directly assigned pursuant to Section 36.123(d). See instructions for Row 1120.
- Toll portion of joint service observing boards that are allocated pursuant to Section 36.123(d). See instructions for Row 1120.
- Separate toll service observing boards that are allocated pursuant to Section 36.123(d).
- Total separate toll service observing boards and the toll portion of joint service observing boards that are allocated pursuant to Sections 36.123(d) and 69.306(b). This amount is the total of Rows 1124 and 1125.
- Toll minutes-of-use that are used to allocate the toll portion of joint service observing boards and separate toll service observing boards pursuant to Section 36.123(d).
- 1128 Remaining combined investment in Categories 1, 2, and 3 COE used to allocate service observing boards pursuant to Section 69.306(b).
- Total service observing boards, total of Rows 1123 and 1126.

c) Auxiliary Service Boards

- Separate directory assistance boards that are apportioned between toll and other pursuant to Section 36.123(c)(1) and are directly assigned pursuant to Section 69.306(b).
- Toll weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).

- Other weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).
- The portion of auxiliary service boards associated with toll directory assistance service that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).
- Toll weighted standard work seconds used to allocate the portion of auxiliary service boards associated with toll directory assistance service pursuant to Section 36.123(c)(1)(i).
- The portion of auxiliary service boards associated with other directory assistance that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).
- Other weighted standard work seconds used to allocate the portion of auxiliary service boards associated with other directory assistance pursuant to Section 36.123(c)(1)(ii).
- Separate intercept boards and automated intercept systems that are allocated pursuant to Section 36.123(c)(2) and are directly assigned pursuant to Section 69.306(b).
- Subscriber line minutes-of-use that are used to allocate separate intercept boards and automated intercept systems pursuant to Section 36.123(c)(2).
- Joint auxiliary weighted standard work seconds associated with directory assistance pursuant to Section 36.123(c)(4).
- Joint auxiliary weighted standard work seconds associated with intercept service pursuant to Section 36.123(c)(4).
- Joint auxiliary weighted standard work seconds associated with rate and route boards pursuant to Section 36.123(c)(4).
- Toll weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).
- Other weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).
- Joint auxiliary service boards that are associated with directory assistance and are apportioned between toll and other pursuant to Sections 36.123(c)(1)(i) and 36.123(c)(4) and are directly assigned pursuant to Section 69.306(b).
- Toll portion of joint auxiliary service boards that are associated with directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

- Toll weighted standard work seconds used to allocate the toll portion of joint auxiliary service boards associated with toll directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).
- The other portion of joint auxiliary service boards that are associated with other directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4).
- Other weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with other directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).
- The portion of joint auxiliary service boards associated with intercept service and allocated pursuant to Sections 36.123(c)(2) and (c)(4) and are directly assigned pursuant to Section 69.306(b).
- Subscriber line minutes-of-use used to allocate the portion of joint auxiliary service boards associated with intercept service pursuant to Sections 36.123(c)(2) and (c)(4).
- The portion of joint auxiliary service boards associated with rate and route service that is allocated pursuant to Section 36.123(c)(4) and is directly assigned pursuant to Section 69.306(b).
- 1152 Rate and route weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with rate and route service pursuant to Section 36.123(c)(4).
- Total joint auxiliary service boards, total of Rows 1144, 1149, and 1151.
- Total auxiliary service boards, total of Rows 1130, 1137, and 1153.

d) Traffic Service Positions

- Operator Traffic Service Position Systems that are allocated pursuant to Section 36.123(e)(1) and directly assigned pursuant to Section 69.306(b).
- Weighted standard work seconds used to allocate Operator Traffic Service Position Systems pursuant to Section 36.123(e)(1).
- Remote trunking arrangements that are allocated pursuant to Section 36.123(e)(2) and directly assigned pursuant to Section 69.306(b).
- Processor real time (in seconds) used to allocate remote trunking arrangements pursuant to Section 36.123(e)(2).
- Remaining investment at the central control location that is allocated pursuant to Section 36.123(e)(3) and directly assigned pursuant to Section 69.306(b).

- 1165 Processor real time (in seconds) used to allocate the remaining investment pursuant to Section 36.123(e)(3).
- 1166 Other Traffic Service Positions associated with common basic control units that are allocated pursuant to Section 36.123(b)(1)(iv) and directly assign pursuant to Section 69.306(b).
- Weighted standard work seconds used to allocate other Traffic Service Position Systems 1167 pursuant to Section 36.123(b)(1)(iv).
- 1168 Total Traffic Service Positions, total of Rows 1160, 1162, 1164, and 1166, including amounts that are directly assigned pursuant to Section 69.306(b).
- 1170 Total Category 1 COE, total of Rows 1112, 1129, 1154, and 1168.

2. Category 2 COE, Tandem Switching Equipment

- 1200 Tandem Switching Equipment that is associated with private lines and is directly assigned pursuant to Section 36.124(b).
- 1201 Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(b).
- 1202 Tandem Switching Equipment that is jointly used and is allocated pursuant to Section 36.124(b).
- 1203 Tandem minutes-of-use used to allocate jointly used Tandem Switching Equipment pursuant to Section 36.124(b).
- 1204 Total Category 2 COE, total of Rows 1200, 1201, and 1202 including Category 2 COE that is directly assigned pursuant to Section 69.306(c).

3. Category 3 COE, Local Switching Equipment

- 1212 Local Switching Equipment amount that is allocated pursuant to Section 36.125 and directly assigned pursuant to Section 69.306(d).
- Interstate allocation factor (in percent) used to allocate Category 3 COE pursuant to 1213 Section 36.125(b)
- Dial Equipment Minutes (minutes of holding time of originating and terminating local 1216 switching equipment, as defined in the Glossary of Part 36) used to calculate the interstate allocation factor pursuant to Sections 36.125(b) and (c).

4. Category 4 COE, Circuit Equipment

a) Category 4.1, Exchange Circuit Equipment

(1) Category 4.11, Wideband Exchange Line Circuit Equipment

- Category 4.11 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.
- Category 4.11 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.
- Category 4.11 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(1) and 36.155.
- Minutes-of-use used to allocate jointly Category 4.11 COE pursuant to Sections 36.126(c)(1) and 36.155.
- Total Category 4.11 COE, total of Rows 1220, 1221, and 1222 including Category 4.11 COE that is directly assigned pursuant to Section 69.305 and Amendment of Part 69 of the Commission's Rules and Regulations, Access Charges, to Conform It with Part 36, Jurisdictional Separations Procedures, CC Docket No. 87-113, FCC 88-400 released December 12, 1988, 4 FCC Rcd 765, 772 (1988) (Part 69 Reconsideration Order), at para. 48.

(2) <u>Category 4.12 COE</u>, <u>Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)</u>

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

(a) Basic Non-Wideband Category 4.12 COE

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

- Minutes-of-use used to allocate jointly used Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.
- Total basic non-wideband Category 4.12 COE, total of Rows 1230, 1231, and 1232.

(b) Special Non-Wideband Category 4.12 COE

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

(c) Wideband Category 4.12 COE

- Wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.
- Wideband Category 4.12 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.
- Wideband Category 4.12 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(2) and 36.155.
- Minutes-of-use used to allocate wideband Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.
- Total wideband Category 4.12 COE, total of Rows 1250, 1251, and 1252.
- Total Category 4.12 COE, total of Rows 1234, 1240 and 1254 including Category 4.12 COE that is directly assigned pursuant to the <u>Part 69 Reconsideration Order</u>, at para. 48.

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

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

(a) Basic Category 4.13 COE

- Total number of working loops used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).
- Number of working loops that are associated with private lines and WATS lines pursuant to Sections 36.126(c)(3) and 36.154(a).

- Number of working loops that are associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services pursuant to Sections 36.126(c)(3) and 36.154(a).
- Average cost per working loop that is used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).
- Basic Category 4.13 COE that is associated with private line circuits and WATS circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b).
- Basic Category 4.13 COE that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and which investment is allocated pursuant to Sections 36.126(c)(3) and 36.154(c)-(f).
- Loop allocation factor (in percent) used to allocate basic Category 4.13 COE subscriber or common lines pursuant to Sections 36.126(c)(3) and 36.154(c)-(f). For the calculation of the loop allocation factor, see Section 36.154(c)-(f) and <u>infra</u> rows 1456-1459.
- Total basic Category 4.13 COE, total of Rows 1274 and 1275.
 - (b) Special Category 4.13 COE
- Special Category 4.13 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b). See also Glossary, Part 36.
- Total Category 4.13 COE, total of Rows 1277 and 1280, including Category 4.13 COE that is directly assigned pursuant to Section 69.304 and the <u>Part 69 Reconsideration Order</u>, at para. 48.
- 1300 Total Category 4.1 COE, total of Rows 1224, 1260 and 1290.
 - b) Category 4.2 COE, Interexchange Circuit Equipment
 - (1) <u>Category 4.21 COE</u>, <u>Interexchange Circuit Equipment Furnished to Another</u> Company for Interstate Use
- Category 4.21 COE that is directly assigned pursuant to Sections 36.126(e)(1) and 69.305 and the Part 69 Reconsideration Order, at para. 48.

(2) <u>Category 4.22 COE, Interexchange Circuit Equipment Used for Wideband</u> Service

- Category 4.22 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).
- Category 4.22 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).
- Category 4.22 COE that is jointly used and is allocated pursuant to Sections 36.126(e)(2) and 36.156(b).
- 1323 Conversation-minute-kilometers used to allocate jointly used Category 4.22 COE pursuant to Sections 36.126(e)(2) and 36.156(b).
- Total Category 4.22 COE, total of Rows 1320, 1321, and 1322 including Category 4.22 COE that is directly assigned pursuant to Section 69.305 and the <u>Part 69 Reconsideration Order</u>, at para. 48.

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

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

(a) Basic Category 4.23 COE

- Total terminations used to determine the amount of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
- Terminations used to determine the amount of private line basic Category 4.23 COE investment pursuant to Section 36.126(e)(3)(i).
- Terminations used to determine the amount of directly assigned message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
- Terminations used to determine the amount of jointly used message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
- Average cost per termination that is used to determine the cost of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
- Basic Category 4.23 that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3)(i).

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- 1338 Basic Category 4.23 COE that is jointly used and is allocated pursuant to Section 36.126(e)(3)(i). **Note:** The amount associated with message circuits that was formally reported on Row 1337 prior to 1999 should now be reported on this row.
- 1339 Conversation-minutes used to allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(3)(i).
- 1342 Total basic Category 4.23 COE, total of Rows 1336 and 1338.

(b) Special Category 4.23 COE

- 1350 Special Category 4.23 COE that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3).
- 1370 Total Category 4.23 COE, total of Rows 1342 and 1350, including Category 4.23 COE that is directly assigned pursuant to Section 69.305 and the Part 69 Reconsideration Order, at para. 48.
- 1380 Total Category 4.2 COE, total of Rows 1310, 1324, and 1370.
 - c) Category 4.3 COE, Host/Remote Message Circuit Equipment
- 1390 WATS Category 4.3 COE that is directly assigned pursuant to Sections 36.126(f)(1) and 36.157(a)(2).
- 1392 Message Category 4.3 COE that is jointly used and is allocated pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).
- 1393 Minutes-of-use-kilometers used to allocate message Category 4.3 COE pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).
- 1394 Total Category 4.3 COE, total of Rows 1390 and 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.305 the Part 69 Reconsideration Order.
- 1400 Total Category 4 COE, total of Rows 1300, 1380, and 1394.
- 1410 Total COE, total of Rows 1170, 1204, 1212 and 1400.
 - C. Information Origination/Termination Equipment (IOT)
 - 1. Category 1 Other Information Origination/Termination Equipment

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

Part 36 Detail

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

Part 69 Detail

- Other Information Origination/Termination Equipment that is allocated pursuant to Section 69.303.
- Number of equivalent lines used to allocate all Other Information Origination/Termination Equipment pursuant to Section 69.303.
- Total Category 1, Other Information Origination/Termination Equipment, total of Rows 1420 and 1425. Exception: for Column d, include in total only Rows 1420.
 - 2. <u>Category 2 Information Origination/Termination Equipment-New Customer</u> Premises Equipment
- 1430 Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(b).
- Total Information Origination/Termination Equipment, total of Rows 1428 and 1430.

D. Cable and Wire Facilities (C&WF)

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

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

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- 1454 Categories 1.1 and 1.2 C&WF that are associated with private lines and WATS lines and are directly assigned pursuant to Sections 36.154(a) and (b).
- 1455 Category 1.3 C&WF that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Sections 36.154(c)-(f).
- Loop allocation factor (in present) used to allocate Category 1 C&WF pursuant to Section 36.154(d).
- Total Category 1 C&WF, total of Rows 1454 and 1455 including Category 1 C&WF that is directly assigned pursuant to Section 69.304.

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

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

- Non-Wideband exchange trunk Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.
- Non-Wideband exchange trunk Category 2 C&WF that is associated with message use and is directly assigned pursuant to Section 36.155.
- Non-Wideband exchange trunk Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.
- 1473 Minutes-of-use that are used to allocate non-wideband exchange trunk Category 2 C&WF pursuant to Section 36.155.
- Total non-wideband exchange trunk Category 2 C&WF, total of Rows 1470, 1471, and 1472.

b) Wideband Category 2 C&WF

- Wideband Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.
- Wideband Category 2 C&WF that is associated with message use and is directly assigned pursuant to Section 36.155.
- Wideband Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.
- Minutes-of-use used to allocate wideband Category 2 C&WF pursuant to Section 36.155.

- Total wideband Category 2 C&WF total of Rows 1480, 1481, and 1482.
- Total Category 2 C&WF, total of Rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.

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

- Total circuit kilometers that are used to determine the amount of Category 3 C&WF pursuant to Section 36.156(a).
- 1491 Circuit kilometers used to determine the amount of private line Category 3 C&WF pursuant to Section 36.156(a).
- 1492 Circuit kilometers used to determine the amount of directly assigned message Category 3 C&WF pursuant to Section 36.156(a).
- 1493 Circuit kilometers used to determine the amount of joint message Category 3 C&WF pursuant to Section 36.156(a).
- 1494 Circuit kilometers used to determine the amount of TWX Category 3 C&WF pursuant to Section 36.156(a).
- Average cost per circuit kilometer that is used to determine the cost of Category 3 C&WF pursuant to Section 36.156(a).
- 1496 Category 3 C&WF that is associated with private lines and is directly assigned pursuant to Section 36.156(b).
- 1497 Category 3 C&WF that is associated with message use and is directly assigned pursuant to Section 36.156(b).
- 1498 Category 3 C&WF that is associated with joint message use and is allocated pursuant to Section 36.156(b).
- 1499 Conversation-minute-kilometers used to allocate joint message use Category 3 C&WF pursuant to Section 36.156(b).
- 1500 Category 3 C&WF that is associated with TWX usage and is allocated pursuant to Section 36.156(a).
- 1501 Conversation-minutes-kilometers that are used to allocate TWX Category 3 C&WF pursuant to Section 36.156(b).
- Total Category 3 C&WF, total of Rows 1496, 1497, 1498, and 1500 including Category 3 C&WF data not required. Enter "N/A."

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

- 1520 Category 4 C&WF used for WATS closed end access that is directly assigned pursuant to Section 36.157(a)(2).
- Message Category 4 C&WF that is jointly used and is allocated pursuant to Section 36.157(a)(1).
- Minutes-of-use kilometers used to allocate message Category 4 C&WF pursuant to Section 36.157(a)(1).
- Total Category 4 C&WF, total of Rows 1520 and 1522 including Category 4 C&WF that is directly assigned pursuant to Section 69.305.
- 1530 Total C&WF, total of Rows 1460, 1485, 1510, and 1524.
- Total Telecommunications Plant, excluding amortizable assets, the total of Rows 30, 1000, 1410, 1440, and 1530. **Note:** This row includes all equal access investment.

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

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

- Capital leases that are directly assigned based on analysis pursuant to Section 36.161(b).
- Capital leases that are associated with General Support Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- General Support Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).
- Capital leases that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- 2004 Central Office Switching Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

- Capital leases that are associated with Operator Systems COE and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- Operator Systems COE investment used to allocate associated capital leases pursuant to Section 36.161(b).
- Capital leases that are associated with Central Office Transmission Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- 2008 Central Office Transmission Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).
- Capital leases that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- Information Origination/Termination Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).
- Capital leases that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.
- Cable and Wire Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).
- 2013 Capital leases that are allocated pursuant to Section 69.310.
- Telecommunications Plant in Service used to allocate capital leases pursuant to Section 69.310.
- 2020 Total Capital leases, total of Rows 2000, 2001, 2003, 2005, 2007, 2009, 2011, and 2013. Exception: for Column d, include in total only Rows 2000, 2001, 2003, 2005, 2007, 2009 and 2011.

2. Leasehold Improvements

- Leasehold improvements that are associated with General Support Facilities and are allocated pursuant to Section 36.161(c).
- General Support Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).
- Leasehold improvements that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(c).

2081 Central Office Switching Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c). 2090 Leasehold improvements that are associated with Operator Systems Central Office Equipment and are allocated pursuant to Section 36.161(c). 2091 Operator Systems Central Office Equipment used to allocate associated leasehold improvements pursuant to Section 36.161(c). 2100 Leasehold improvements that are associated with Central Office Transmission Equipment and are allocated pursuant to Section 36.161(c). 2101 Central Office Transmission Equipment investment used to allocate associated leasehold improvement pursuant to Section 36.161(c). 2110 Leasehold improvements that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(c). 2111 Information Origination/Termination Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c). 2120 Leasehold improvements that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(c). 2121 Cable and Wire Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c). 2130 Total leasehold improvements that are allocated pursuant to Section 69.309. 2131 Combined investment used to allocate total leasehold improvements pursuant to Section 69.309. 2140 Total leasehold improvements, total of Rows 2070, 2080, 2090, 2100, 2110, 2120 and 2130. Exception: for Column d, include in total only Rows 2070, 2080, 2090, 2100, 2110, and 2120. 2150 Total Tangible Assets, total of Rows 2020 and 2140. B. Intangible Assets 2160 Intangible Assets that are allocated pursuant to Sections 36.162(b) and 69.309. 2161 Telecommunications Plant in Service, less Intangible Assets, used to allocate Intangible

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

Assets pursuant to Section 36.162(b).

C. Other Telecommunications Plant

- 2190 Property Held for Future Telecommunications Use that is allocated pursuant to Section 36.171(a).
- Telecommunications Plant Under Construction that is allocated pursuant to Section 36.171(a).
- Telecommunications Plant Adjustment that is allocated pursuant to Section 36.171(a).
- Telecommunications Plant in Service used to allocate Rows 2190 through 2193 pursuant to Section 36.171(a). **Note:** This row should equal the total of Rows 1540, 2150 and 2160.
- Total Other Telecommunications Plant, total of Rows 2190, 2191 and 2193.

D. Rural Telephone Bank Stock

- Class B Rural Telephone Bank Stock that is allocated pursuant to Sections 36.172(c) and 69.309.
- Telecommunications Plant in Service used to allocate Class B Rural Telephone Bank Stock pursuant to Section 36.172(c),
- Combined investment used to allocate Class B Rural Telephone Bank Stock pursuant to Section 69.309.

E. Inventories and Cash Working Capital

1. Inventories

- Inventories that are associated with customer premises equipment and are directly assigned pursuant to Section 36.181(a).
- Other Inventories that are allocated pursuant to Sections 36.181(a) and 69.309.
- C&WF investment used to allocate other Inventories pursuant to Section 36.181(a).
- 2223 Combined investment used to allocate Inventories pursuant to Section 69.309.
- Total Inventories, total of Rows 2220 and 2221.

2. Cash Working Capital

- Cash working capital that is directly assigned or allocated pursuant to Section 36.182(a) and is allocated pursuant to Section 69.309. See also Section 65.820(d).
- 2231 Combined investment used to allocate cash working capital pursuant to Section 69.309.
- Total Other Telecommunications Property, total of Rows 2150, 2160, 2203, 2210, 2224, and 2230.

F. FCC Investment Adjustment

- FCC Investment Adjustment is the net of the following: (1) investment not included above that the FCC has expressly allowed for ratemaking purposes; and (2) investment included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.820 and 65.830. This row will NOT include any Telecommunications Plant Under Construction as a Part 65 Adjustment.
- Total Telecommunication Property, the total of Rows 1540, 2240, and 2250.

IV. Reserves and Deferrals

A. Other Jurisdictional Assets

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

B. Accumulated Depreciation

- Accumulated depreciation that is associated with General Support Facilities and is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- General Support Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).
- Accumulated depreciation that is associated with Switching Equipment and is allocated pursuant to Sections 36.503(a) and 69.2(z), and 69.301(a).
- Switching Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- Accumulated depreciation that is associated with Operator Systems Equipment is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- Operator Systems Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

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- Accumulated Depreciation that is associated with Transmission Equipment and is allocated pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).
- Transmission Equipment investment used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- Accumulated depreciation that is associated with Information Origination/Termination Equipment and is allocated pursuant to Sections 69.503(a), 69.2(z) and 69.301(a).
- Information Origination/Termination Equipment Investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- Accumulated depreciation that is associated with Cable and Wire Facilities pursuant to Section 36.503(a), 69.2(z), and 69.301(a).
- Cable and Wire Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).
- Accumulated depreciation that is associated with Property Held for Future Telecommunications Use and is allocated pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).
- Investment in Property Held for Future Telecommunications Use that is used to allocate associated accumulated depreciation pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).
- 3080 Total accumulated depreciation total of Rows 40, 3010, 3020, 3030, 3040, 3050, 3060, and 3070.

C. Accumulated Amortization

1. Accumulated Amortization of Tangible Assets

a) Accumulated Amortization of Capital Leases

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

- Accumulated amortization of capital leases associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Switching Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of capital leases associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Operator Systems investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of capital leases associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- 3121 Transmission Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).
- Accumulated amortization of capital leases associated with Information Origination/Termination equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Information Origination/Termination equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of capital leases associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).
- Cable and Wire Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.401(f).
- Total accumulated amortization of capital leases, total of Rows 3090, 3100, 3110, 3120, 3130, and 3140. If amortization of capital leases is apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of capital leases, pursuant to Section 69.310, in this row.

b) Accumulated Amortization of Leasehold Improvements

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

- General Support Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of leasehold improvements associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Switching Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).
- Accumulated amortization of leasehold improvements associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Operator Systems investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of leasehold improvements associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Transmission Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of leasehold improvements associated with Information Origination/Termination Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Information Origination/Termination Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Accumulated amortization of leasehold improvements associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).
- Cable and Wire Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Total accumulated amortization of leasehold improvements, total of Rows 3160, 3170, 3180, 3190, 3200, and 3210. If amortization of leasehold improvements is apportioned

among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of leasehold improvements, pursuant to Section 69.301(a), in this row.

- Total accumulated amortization of Tangible Assets, total of Rows 3150 and 3220.
 - 2. <u>Accumulated Amortization of Intangible Assets and Other Accumulated Amortization</u>
- Accumulated amortization of Intangible Assets that is allocated pursuant to Section 36.505(a), 69.2(z), and 69.301(a).
- Intangible Assets used to allocate associated accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Other accumulated amortization that is allocated pursuant to Sections 36.505(a), 69.2(z) and 69.301(a).
- Associated investment used to allocate other accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Total accumulated amortization of Intangible Assets and other accumulated amortization, total of rows 3240 and 3250.
- Total accumulated amortization, total of Rows 42, 3230, and 3260.
 - D. Net Current Deferred Operating Income Taxes
- Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z) and 69.301(a).
- General Support Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Switching Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Current Deferred Operating Income Taxes that are associated with Operating Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

- Operator Systems Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).
- Transmission Equipment investment used to allocate associated Net Current Deferred Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Information Origination/Termination Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Cable and Wire Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36 and 69.
- Total Net Current Deferred Operating Income Taxes, total of Rows 44, 3280, 3290, 3300, 3310, 3320, 3330 and 3332. If net current deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net current deferred operating income taxes on this row, pursuant to Parts 36.506, 69.2(z), and 69.301(a).

E. Net Noncurrent Deferred Operating Income Taxes

- Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- General Support Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

- Switching Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z) and 69.301(a).
- Operator Systems Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Transmission Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Information Origination/Termination Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Cable and Wire Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).
- Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36.506, 69.2(z), and 69.301(a).
- Total Net Noncurrent Deferred Operating Income Taxes, total of Rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402. If net noncurrent deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net noncurrent deferred operating income taxes on this row, pursuant to Sections 36.506, 69.2(z), and 69.301(a).
 - F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments
- Other jurisdictional liabilities and deferred credits that are directly assigned pursuant to Section 36.507(a).

- 3421 FCC Reserve Adjustment which is the net of the following: (1) reserve items not included above that the Commission has expressly included for ratemaking purposes; and (2) reserve items included above that the Commission has expressly disallowed for ratemaking purpose. See Section 65.820 and 65.830.
- 3422 Customer Deposits are separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service (interim measures prescribed in 3 FCC Rcd 269 (1987)). The interstate amount is apportioned among the access elements pursuant to Section 69.309.
- 3423 Other Deferred Credits that are separated pursuant to Parts 36 and 69.
- 3430 Total Reserves and Deferrals, the total of Rows 3000, 3080, 3270, 3340, 3410, 3420, 3421, 3422, and 3423.

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

- 4000 Local private line revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.212(a).
- 4001 Revenues attributable to interstate FX-like and CCSA-like services that are directly assigned pursuant to Section 36.212(b).
- 4002 Wideband message service and TWX revenues that are allocated pursuant to Section 36.212(c).
- 4003 Minutes-of-use that are used to allocate wideband message service and TWX revenues pursuant to Section 36.212(c).
- 4004 All Other Basic Local Service Revenues that are directly assigned pursuant to Section 36.212(d).
- Total Basic Local Service Revenues, total of Rows 4000, 4001, 4002, and 4004, 4005 including amounts that are allocated pursuant to Part 69.

2. Network Access Service Revenues

- 4010 End User Revenue that is directly assigned pursuant to Section 36.213(b).
- Switched Access Revenue that is directly assigned pursuant to Section 36.213(c). 4011

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

3. Long Distance Message Service Revenues

- Wideband message services and TWX revenues that are allocated pursuant to Section 36.214(a).
- Minutes-of-use that are used to allocate long distance wideband message and TWX revenues pursuant to Section 36.214(a).
- Long distance private line service revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.214(b).
- All Other Long Distance Message Revenues that are directly assigned pursuant to Section 36.214(c).
- Total Long Distance Message Revenue, total of Rows 4020, 4022, and 4023, including amounts that are allocated pursuant to Part 69.

4. Miscellaneous Revenues

- Directory revenues that are directly assigned pursuant to Section 36.215(a).
- Billing and Collecting revenues that are directly assigned pursuant to Section 36.215(b).
- 4032 All Other Miscellaneous Revenues that are apportioned pursuant to Section 36.215(c).
- Total Miscellaneous Revenues, total of Rows 4030, 4031, and 4032, including amounts that are allocated pursuant to Part 69.

5. Uncollectible Revenues

- 4040 Uncollectible Revenues that are apportioned pursuant to Section 36.216(a), including amounts that are allocated pursuant to Part 69.
- Total Revenues, the total of Rows 4005, 4014, 4024, and 4033, including amounts that are allocated pursuant to Part 69, less Row 4040.

B. Certain Income Accounts

1. Other Operating Income and Expenses

- 4060 Other operating income and expenses relating to translation in foreign exchange differentials that are directly assigned pursuant to Section 36.221(a).
- 4061 All Other Operating Income and Expenses that are directly assigned pursuant to Section 36.221(b).
- 4062 All Other Operating Income and Expenses that are allocated pursuant to Section 36.221(b).
- 4063 Telecommunications Plant in Service that is used to allocate All Other Operating Income Expenses pursuant to Section 36.221(b).
- 4064 Total Other Operating Income and Expenses that are allocated pursuant to Section 69.411.
- 4065 Combined investment used to allocate Other Operating Income and Expenses pursuant to Section 69.411.
- 4066 Total Other Operating Income and Expenses, total of Rows 4060, 4061, 4062, and 4064. Exception: for Column d, include in total only Rows 4060, 4061, and 4062.

2. Non-Operating Income and Expenses

- 4070 Allowance for funds used during construction that is allocated pursuant to Sections 36.222(c) and 69.411.
- 4071 Telecommunications Plant Under Construction that is used to allocate allowance for funds used during construction pursuant to Section 36.222(c).
- 4072 Social and community welfare contributions and fees that are allocated pursuant to Sections 36.222(c) and 69.411.
- 4073 Corporate Operations Expenses used to allocate social and community contributions and fees pursuant to Section 36.222(c).
- Combined investment used to allocate total Non-Operating Income and Expenses 4075 pursuant to Section 69.411.
- 4076 Total Non-Operating Income and Expenses total of Rows 4070 and 4072.

3. Interest and Related Items

- Interest paid relating to capital leases that is allocated pursuant to Section 36.223(a) and 69.411.
- Capital leases used to allocate interest paid relating to capital leases pursuant to Section 36.223(a).

4. Extraordinary Items

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

5. Income Effect of Jurisdictional Ratemaking Differences

- Income effect of jurisdictional ratemaking differences that is directly assigned pursuant to Section 36.225(a).
- 4110 Total Certain Income Accounts, total of Rows 4066, 4076, 4080, 4090, less Row 4100.
- Total Operating Revenues (Row 4050) plus Income Effects of Jurisdictional Ratemaking Differences (Row 4100).

VI. Operating Expenses and Taxes

A. Plant Specific Operating Expenses

1. Network Support and General Support Expenses

- Network Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.309, and 69.401(a)(1).
- General Support Facilities used to allocate Network Support Expenses pursuant to Sections 36.112 and 36.311(b).
- Combined investment used to allocate Network Support Expenses pursuant to Sections 69.309 and 69.401(a)(1).
- General Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.307, and 69.401(a)(2).
- General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 36.112 and 36.311(b).
- General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 69.307 and 69.401(a)(2).

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- Total Network Support Expenses and General Support Expenses, total of Rows 5000 and 5010.
 - 2. <u>Central Office Expenses</u>
- Central Office Expenses that are allocated pursuant to Sections 36.121 and 36.321(b).
- Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 36.121 and 36.321(b).
- Central Office Expenses that are allocated pursuant to Sections 69.306 and 69.401(b).
- Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 69.306 and 69.401(b).
- Total Central Office Expenses, total of Rows 5022, and 5024. <u>Exception</u>: for Column d, include in total only Row 5022.
 - 3. <u>Information Origination/Termination Expenses</u>
 - a) Other Information Origination/Termination Expenses

NOTE: Rows 5030 and 5031 provide Part 36 detail and Rows 5040 and 5041 provide Part 69 detail.

Part 36 Detail

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

Part 69 Detail

- Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 69.303(a) and 69.401(c).
- Information Origination/Termination investment used to allocate Other Information Origination/Termination Expenses pursuant to Sections 69.303(a) and 69.401(c).
- Total Other Information Origination/Termination Expenses, total of Rows 5030 and 5040. Exception: for Column d, include in total only Row 5030.

b) Customer Premises Equipment Expenses

- Expenses associated with Customer Premises Equipment that are directly assigned pursuant to Section 36.331(c).
- Total Information Origination/Termination Expenses, total of Rows 5042 and 5050.

4. Cable and Wire Facilities Expenses

- Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.154-.157 and 36.341(b).
- Cable and Wire Facilities investment used to allocate Cable and Wire Facilities expenses pursuant to Sections 36.154-.157 and 36.341(b).
- Cable and Wire Facilities expenses that are allocated pursuant to Sections 69.304, 69.305, and 69.401(c).
- Cable and Wire Facilities investment used to allocate Cable and Wire Facilities Expenses pursuant to Sections 69.304, 69.305, and 69.401(c).
- Total Cable and Wire Facilities Expenses, total of Rows 5072 and 5074. <u>Exception</u>: for Column d, include in total only Row 5072.
- Total Plant Specific Expenses, total of Rows 5000, 5010, 5026, 5060, and 5076.

B. Plant Non-Specific Operating Expenses

1. Other Property Plant and Equipment Expenses

- Other Property Plant and Equipment Expenses that are allocated pursuant to Sections 36.352(b) and 69.401(d).
- Telecommunications Plant in Service used to allocate Other Property Plant and Equipment Expenses pursuant to Section 36.352(b).
- Combined investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Other Property Plant and Equipment Expenses pursuant to Section 69.401(d).

2. Network Operations and Access Expenses

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

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- Investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Network Operations Expenses pursuant to Sections 36.353(b) and 69.401(d).
- Access Expenses that are directly assigned pursuant to Sections 36.354(a) and 69.401(e).

3. Depreciation and Amortization Expenses

- a) <u>Depreciation and Amortization Expenses of</u> Telecommunications Plant in Service
- Depreciation expenses that are associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- General Support Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- Depreciation expenses that are associated with Switching equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- Switching investment that is used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- Depreciation expenses that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- Operator Systems Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- Depreciation expenses that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Transmission Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Depreciation expenses that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303(b), and 69.401(f).
- Information Origination/Termination Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f),

- Depreciation expenses that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Cable and Wire Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Depreciation expenses of Plant Held for Future Telecommunications Use and which expenses are allocated pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).
- Investment in Property Held for Future Telecommunications Use used to allocate associated depreciation expenses pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).
- Total depreciation of Telecommunications Plant in Service, total of Rows 6020, 6030, 6040, 6050, 6060, 6070, and 6080.

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

- Amortization expenses of capital leases associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- General Support Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- Amortization expenses of capital leases that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- Switching Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- Amortization expenses of capital leases that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- Operator Systems investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

- Amortization expenses of capital leases that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Transmission Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Amortization expenses of capital leases that are associated with Information Origination/Termination equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
- Information Origination/Termination equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.142, 36.361(b) 69.303, and 69.401(f).
- Amortization expenses of capital leases that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Cable and Wire Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Total amortization expenses of capital leases, total of Rows 6100, 6110, 6120, 6130, 6140, and 6150. If amortization expenses of capital leases are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of amortization expenses of capital leases, pursuant to Section 69.310, in this row.

(2) Amortization Expenses of Leasehold Improvements

- Amortization expenses of leasehold improvements associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- General Support Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).
- Amortization expenses of leasehold improvements that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).
- Switching Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

- Amortization expenses of leasehold improvements associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- Operator Systems Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
- Amortization expenses of leasehold improvements that are associated with Transmission Equipment and are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Transmission Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- Amortization expenses of leasehold improvements that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
- Information Origination/Termination Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
- Amortization expenses of leasehold improvements that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Cable and Wire Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- Total amortization expenses of leasehold improvements, total of Rows 6170, 6180, 6190, 6200, 6210, and 6220. If amortization expenses of leasehold improvements are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of leasehold improvements, pursuant to Section 69.301(a), on this row.
- Total amortization expenses of Tangible Assets, total of Rows 6160 and 6230.

(3) Other Depreciation and Amortization Expenses

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

- Intangible Assets used to allocate amortization expenses of Intangible Assets pursuant to Sections 36.361 and 69.401(f).
- Other depreciation and amortization expenses that are allocated pursuant to Sections 36.361 and 69.401(f).
- Associated investment used to allocate other depreciation and amortization expenses pursuant to Sections 36.361 and 69.401(f).
- Total other depreciation and amortization expenses, total of Rows 6250 and 6252.
- Total depreciation and amortization expenses, total of Rows 6090, 6240, and 6254.
- 6270 Total Plant Non-Specific, total of Rows 6000, 6010, 6012, and 6260.

C. Customer Operations Expenses

1. Marketing Expenses

- Marketing Expenses that are directly associated with sales agency agreements and are directly assigned pursuant to the Commission's Memorandum Opinion and Order, FCC 85-582, released November 15, 1985.
- Marketing Expenses that are allocated pursuant to Section 36.372.
- Total Marketing Expenses, total of Rows 6998 and 6999, including amounts that are allocated pursuant to Sections 69.309 and 69.403.
- Current billings analysis used to allocate Marketing Expenses pursuant to Section 36.372.
- Combined investment used to allocate Marketing Expenses pursuant to Sections 69.309 and 69.403.

2. Services Expenses

a) Telephone Operator Services Expenses

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

Part 36 Detail

7010 Call completion services expenses that are allocated pursuant to Section 36.374(b).

- Weighted standard work seconds used to allocate call completion services pursuant to Section 36.374(b).
- Intercept services expenses that are allocated pursuant to Section 36.374(b).
- Weighted standard work seconds used to allocate intercept services expenses pursuant to Section 36.374(b).
- Directory assistance expenses that are allocated pursuant to Section 36.374(b).
- Weighted standard work seconds used to allocate directory assistance expenses pursuant to Section 36.374(b).
- Other Telephone Operator Expenses that are allocated pursuant to Section 36.374(b).
- Weighted standard work seconds used to allocate Other Telephone Operator Expenses pursuant to Section 36.374(b).

Part 69 Detail

- Telephone Operator Services Expenses that are directly assigned pursuant to Section 69.404.
- Telephone Operator Services Expenses that are allocated pursuant to Section 69.404.
- Weighted standard work seconds used to allocate Telephone Operator Services Expenses pursuant to Section 69.404.
- Total Telephone Operator Services Expenses, total of Rows 7010, 7020, 7030, 7040, 7050, and 7051. Exception: for Column d, include in total only Rows 7010, 7020, 7030, and 7040.

b) Published Directory Listing Expenses

- Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(1).
- 7071 TWX directory expenses that are allocated pursuant to Section 36.375(b)(2).
- TWX minutes-of-use used to allocate TWX directory expenses pursuant to Section 36.375(b)(2).
- Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Section 36.375(b)(3).
- Subscriber line minutes-of-use used to allocate the expenses of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(3).

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- Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(4).
- Total Published Directory Listing Expenses, total of Rows 7070, 7071, 7073 and 7075 and assigned pursuant to Section 69.405.

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

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

Part 36 Detail

(a) End User Service Order Processing Expenses

- Total weighted actual contacts used to determine the amount of end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of local end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of presubscription end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of directory advertising end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of state private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of interstate private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of state message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of interstate message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).
- Weighted actual contacts used to determine the amount of TWX end user service order processing expenses pursuant to Section 36.377(a)(1).

- Local end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(i).
- Presubscription end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(ii).
- Directory advertising end user service order expenses that are directly assigned pursuant to Section 36.377(a)(1)(iii).
- Private line and special access end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(iv) and (v).
- Other message toll, including WATS, end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(vi) and (vii).
- TWX end user service order processing expenses that are allocated pursuant to Section 36.377(a)(1)(viii).
- Billed TWX revenues that are used to allocate TWX end user service order processing expenses pursuant to Section 36.377(a)(1)(viii).
- Total end user service order processing expenses, total of Rows 7089, 7090, 7091, 7092, 7093, and 7094.

(b) End User Payment and Collection Expenses

- Total billed revenues used to determine the amount of end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Billed revenues used to determine the amount of state private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Billed revenues used to determine the amount of interstate private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Billed revenues used to determine the amount of state message toll, including WATS, end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Billed revenues used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Billed revenues used to determine the amount of local, including directory advertising, end user payment and collection expenses pursuant to Section 36.377(a)(2).

- Billed revenues used to determine the amount of TWX end user payment and collection expenses pursuant to Section 36.377(a)(2).
- Private line and special access end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(i) and (ii).
- Message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(iii) and (iv).
- Local, including directory advertising, end user payment and collection expenses that are directly assigned pursuant to Section 36.377(a)(2)(v).
- TWX end user payment and collection expenses that are allocated pursuant to Section 36.377(a)(2)(vi).
- Billed TWX revenues used to allocate TWX end user payment and collection expenses pursuant to Section 36.377(a)(2)(vi).
- Total end user payment and collection expenses, total of Rows 7107, 7108, 7109, and 7110.

(c) End User Billing Inquiry Expenses

- Total weighted actual contacts used to determine the amount of end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of state private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of interstate private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of state message toll, including WATS, end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of TWX end user billing inquiry expenses pursuant to Section 36.377(a)(3).
- Weighted actual contacts used to determine the amount of other end user billing inquiry expenses pursuant to Section 36.377(a)(3).

- Private line and special access end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(i) and (ii).
- Message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(iii) and (iv).
- 7129 TWX billing inquiry expenses that are allocated pursuant to Section 36.377(a)(3)(v).
- 7130 TWX billed revenues used to allocate TWX billing inquiry expenses pursuant to Section 36.377(a)(3)(v).
- Other billing inquiry expenses that are directly assigned pursuant to Section 36.377(a)(3)(vi).
- Total end user billing inquiry expenses, total of Rows 7127, 7128, 7129, and 7131.

(d) Interexchange Carrier Service Order Processing Expenses

- Total weighted actual contacts used to determine the amount of interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of state private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of interstate private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of state switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of state billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).
- Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

- Private line and special access interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(i) and(ii).
- Switched access and message toll, including WATS, interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(iii) and (iv).
- Billing and collection interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(v) and (vi).
- Total interexchange carrier service order processing expenses, total of Rows 7147, 7148, and 7149.

(e) Interexchange Carrier Payment and Collection Expenses

- Total billed revenues used to determine the amount of interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of state special access and private line interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of interstate special access and private line interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of state switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of state billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Billed revenues used to determine the amount of interstate billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).
- Private line and special access interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(i) and (ii).
- Switched access and message toll, including WATS, interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(iii) and (iv).

- Billing and collection interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(v)and (vi).
- Total interexchange carrier payment and collection expenses, total of Rows 7167, 7168, and 7169.

(f) Interexchange Carrier Billing Inquiry Expenses

- Total weighted actual contacts used to determine the amount of interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of state special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of interstate special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of state switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of state billing and collection interstate carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- Private line and special access interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(i) and (ii).
- Switched access and message toll, including WATS, interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(iii) and (iv).
- Billing and collection interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(v) and (vi).
- 7190 Total interexchange carrier billing inquiry expenses, total of Rows 7187, 7188, and 7189.

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(g) Coin Collection and Administration Expenses

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

Part 69 Detail

- End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own private line services that are directly assigned pursuant to Section 69.406(a)(2).
- End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own message toll services that are directly assigned pursuant to Section 69.406(a)(4).
- End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' private line services that are directly assigned pursuant to Section 69.406(a)(3).
- End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' message toll services that are directly assigned pursuant to Section 69.406(a)(4).
- End user payment and collection and billing inquiry expenses attributable to end user common line access (Subscriber Line Charge) billing that is directly assigned pursuant to Section 69.406(a)(4).
- End user service order processing expenses attributable to presubscription that are allocated pursuant to Section 69.406(a)(1).
- 7208 Combined investment used to allocate end user service order processing expenses attributable to presubscription pursuant to Sections 69.309 and 69.406(a)(1).
- End user service order processing, payment and collection, and billing inquiry expenses attributable to TWX that are directly assigned pursuant to Section 69.406(a)(5).
- Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to private line services that are directly assigned pursuant to Section 69.406(a)(6).

- Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services that are allocated pursuant to Section 69.406(a)(7).
- Combined investment used to allocate interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services pursuant to Sections 69.309 and 69.406(a)(7).
- Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to billing and collection services that are directly assigned pursuant to Section 69.406(a)(8).
- Coin collection and administration expenses that are directly assigned pursuant to Section 69.406(a)(9).
- Total Category 1, Local Business Office Expenses, total of Rows 7096, 7112, 7132, 7150, 7170, 7190, 7200, 7202, 7203, 7204, 7205, 7206, 7207, 7209, 7210, 7211, 7213, and 7214. Exception: for Column d, include in total only Rows 7096, 7112, 7132, 7150, 7170, 7190, and 7200.

(2) <u>Category 2 - Customer Services Expenses (Revenue Accounting)</u>

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

Part 36 Detail

(a) Message Processing Expenses

- Total messages that are used to determine the amount of message processing expenses pursuant to Section 36.379(a).
- Toll messages that are used to determine the amount of toll ticket processing expenses pursuant to Section 36.379(a).
- Local messages that are used to determine the amount of local message processing expenses pursuant to Section 36.379(a).
- 7233 Toll ticket processing expenses that are allocated pursuant to Section 36.379(b).
- Toll messages used to allocate toll ticket processing expenses pursuant to Section 36.379(b).
- Local message processing expenses that are directly assigned pursuant to Section 36.379(b).

Total message processing expenses, total of Rows 7233 and 7235.

(b) Other Billing and Collecting Expenses

- Other Billing and Collecting Expenses that are directly assigned pursuant to Section 36.2(e).
- Fixed allocator used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380: ILECs that bill or collect on behalf of IXCs will allocate 66.6667 to the state jurisdiction and 33.3333 to the interstate jurisdiction (36.380(b)), ILECs that do not bill or collect on behalf of IXCs will allocate 95.0000 to the state jurisdiction and 5.0000 to the interstate jurisdiction (36.380(c)).
- 7250 Other Billing and Collecting Expenses to be allocated.
- Total Other Billing and Collecting Expenses, the total of Rows 7246 and 7250.

(c) <u>Carrier Access Charge Billing and Collecting Expenses</u>

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

Part 69 Detail

- Revenue Accounting Expenses that are attributable to End User Common Line access (Subscriber Line Charge) billings that are directly assigned pursuant to Section 69.407(a).
- Revenue Accounting Expenses that are attributable to a carrier's carrier access billing and collecting expenses and are allocated pursuant to Section 69.407(b).
- Investment in COE, IOT, and C&WF used to allocate Revenue Accounting Expenses that are attributed to the carrier's carrier access billing and collecting expenses (except that no such Revenue Accounting Expense are allocated to the Common Line element) pursuant to Section 69.407(b).
- All Other Revenue Accounting Expenses that are directly assigned pursuant to Section 69.407(d).
- Total Category 2, Customer Services (Revenue Accounting), total of Rows 7236, 7259, 7270, 7280, 7281, and 7283. Exception: for Column d, include in the total only Rows 7236, 7259, and 7270.

(3) <u>Category 3 - All Other Customer Services Expenses</u>

- All Other Customer Services expenses that are allocated pursuant to Sections 36.382(a) and 69.408.
- Total Categories 1 and 2 Customer Services Expenses that are used to allocate Category 3 pursuant to Section 36.381(a), (total of Rows 7220 and 7290).
- Combined expenses that are used to allocate All Other Customer Services Expenses pursuant to Section 69.408(a).
- Total Other Customer Services Expenses, total of Rows 7220, 7290, and 7300.
- Total Customer Operations Expenses, total of Rows 7000, 7060, 7076 and 7310.

D. Corporate Operations Expenses

- Extended Area Services settlements that are directly assigned pursuant to Section 36.392(b).
- All other Corporate Operation Expenses that are allocated pursuant to Section 36.392(c).
- Part 36 Big Three Expenses that are used to allocate All Other Corporate Operations Expenses pursuant to Section 36.392(c).
- Part 69 Big Three Expenses used to allocate All Other Corporate Operations Expenses pursuant to Section 69.409(a).
- Total Corporate Operations Expenses, total of Rows 7330 and 7331.

E. FCC Expenses Adjustment

- FCC expense adjustment is the net of the following: (1) expenses not included above that the FCC has expressly allowed for ratemaking purposes; and (2) expenses included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.450, 65.820, and 65.830. This row will **NOT** include any AFUDC, Account 7340, as a Part 65 Adjustment.
- 7351 Total Operating Expenses, the total of Rows 84, 5080, 6270, 7320, 7334, and 7350.

F. Operating Taxes

1. State and Local Taxes

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

- 8001 Approximate net taxable income used to allocate state and local income taxes pursuant to Sections 36.412(b) and 69.402(a).
- 8002 Other state and local taxes that are directly assigned pursuant to Section 36.412(c).
- 8003 All other state and local taxes that are allocated pursuant to Section 36.412(c).
- 8004 Telecommunications Plant in Service used to allocate all other state and local taxes pursuant to Section 36.412(c).
- 8005 Total other state and local taxes that are allocated pursuant to Section 69.402(b). Note: Column (d) is the total of rows 8002 and 8003.
- 8006 Combined investment used to allocate other state and local taxes pursuant to Section 69.402(b).
- 8007 Total state and local taxes, total of Rows 8000, 8002, 8003, and 8005. Exception: for Column d, include in total only Rows 8000, 8002, and 8003.

2. Federal Income Tax

a) Federal Income Tax Related Items

- 8010 Fixed charges that are subtracted in the calculation of approximate net taxable income pursuant to Sections 36.223(a), 36.412(b)(4), and 69.411 and which include amounts in row 4080.
- 8011 Net investment used to allocate fixed charges pursuant to Section 36.412(b)(4).
- 8012 Combined investment used to allocate fixed charges pursuant to Section 69.411.
- 8013 Internal Revenue Service Income adjustment that is the difference between taxable income reported for Internal Revenue Service purposes and taxable income reported in accordance with Part 32.
- 8014 FCC taxable income adjustment that is the net of the following: (1) taxable income not included above that the FCC has expressly allowed for ratemaking purpose; and (2) taxable income included above that the FCC has expressly disallowed for ratemaking purposes pursuant to Part 65.
- Investment Tax Credit amortization that is the net amortization associated with Account 8015 7210, Operating Investment Tax Credits. See Section 32.7210.
- 8016 Telecommunication Plant in Service that is used to allocate Investment Tax Credit amortization pursuant to Section 36.412(c).

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

b) Federal Income Tax

- Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals Row 8021 times the statutory federal Income tax rate less Rows 8015 and 8018.
- Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a). This amount equals the sum of Rows 4066, 4070, 4120, 8013, and 8014 less Rows 4072, 7351, 8007, and 8010.
- Total Operating Taxes, total of Rows 8007 and 8020.

VII. Return Data

- 8040 Total of Row 2260 less Row 3430.
- Net Return equals the sum of Rows 4066, 4070, 4090, and 4120 less Rows 4072, 7351, and 8030.
- Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (Row 8041 divided by Row 8040 times 100). Round to 2 decimal places. For Price Cap companies this row should be populated with zeros for columns (i), (j), (k), (l), (m), (n), (o) and (p), pursuant to CC Docket 87-313, released April 17, 1991.

VIII. Other Data

9001 Carrier Common Line long term support (LTS), which is a portion of the carrier's Universal Service contribution payment submitted to NECA pursuant to Section 69.612(a). The amount reported in this row is calculated as follows: Total Interstate and International End User Telecommunications Revenue (less International Exception Revenue) from January 1, 1999 to December 31, 1999 times 0.006027 (the LTS portion of the annualized Universal Service contribution factor). The revenues to be used in this calculation are as reported to NECA April 1, 2000 on FCC form 499A, line 420, columns (d) + (e). This item is reported as a negative amount. **Note:** Carriers that are in the Common Line Pool will report zero.

NOTE: Rows 9002 - 9005 are to reflect (1) the amount of universal service fund support received during the reporting period (Row 9002), and (2) the elements from the second annual period prior to the current reporting period used by the USF administrator to calculate the aforementioned amount of universal service support (Rows 9003 - 9005).

For example, if the reporting period is the year 2000, the following data shall be reported:

(reporting period - 2000)

Row 9002 (Univ. Serv. Fund Alloc.) the total amount of universal service fund

(USF) support received during 2000.

(second annual period prior to the reporting period – 1998)

Row 9003 (Unsep. USF Loop Cost) the study area total unseparated USF loop

cost as calculated for the year 1998 (per

§36.621).

Row 9004 (No. of Working USF Loops) the study area total working USF loops as of =

December 31, 1998 (per §36.611(h)).

Row 9005 (Unsep. USF Cost per Loop) the study area total unseparated USF loop =

cost (Row 9003) ÷ the study area total working USF loops (Row 9004) (per

§36.622(b)).

Additionally, for example, if the reporting carrier did not qualify for USF support during 2000, Row 9002 would be reported as zero. However, Rows 9003, 9004, and 9005 must still be completed with the appropriate data for the year 1998.

9002 Universal Service Fund (high loop cost) support received for the reporting period as calculated by the Universal Service Fund administrator pursuant to Sections 36.601-641(rural carriers) or Section 54.309 (non-rural carriers).

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

9004 Study area universal service working loops used to calculate the Universal Service Fund support received during the reporting period as reported on Row 9002 pursuant to Section 36.611(h). Carriers not qualifying for USF support are still required to report the number of working USF loops in this row.

- Study area average unseparated loop cost per working loop, as calculated by the Universal Service Fund administrator pursuant to Section 36.622(b), used to determine the Universal Service Fund support received during the reporting period as reported on Row 9002. Carriers not qualifying for USF expense allocation are still required to report the USF cost per loop on this row.
- 9006 Lifeline Connection Assistance expense allocation which is calculated pursuant to Section 54.411
- Number of households in the study area receiving Lifeline Connection Assistance pursuant to Section 54.409.
- Average discount on commencement of service charges per household pursuant to Section 54.411.
- Average deferred charges per household for the commencement of service for which the company charges no interest pursuant to Section 54.411(a)(2).
- Total billable access lines are lines billed the end user common line charge or the special access surcharge including the following. (Row 9010 should be the same as row 2150 on Report 43-01.) Enter in whole numbers, end-of-year, in-service amounts:
 - (1) the number of single line business access lines subject to the single line business interstate end user common line charge, pursuant to Section 69.104(h), excluding company official, mobile telephone/pagers, off-premises extensions, and special access; plus
 - (2) the number of residence lifeline access lines for which the interstate end user common line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission; plus
 - (3) the number of residence non-lifeline subject to the residence interstate end user common line charge. This count will include employee concession lines; plus
 - (4) the number of multiline business access lines subject to the multiline business interstate end user common line charge including payphone lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines; plus
 - (5) the number of access lines that are subject to a special access surcharge, pursuant to Sections 69.5(c) and 69.115.

COLUMN DESCRIPTIONS

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

Column

Description

- b. Subject to Separations - This amount reflects that portion of each row that must be allocated between the state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules.
- State This amount reflects that portion of each row that is allocated to the state c. jurisdiction pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.
- d. Interstate - This amount reflects that portion of each row that is allocated to the interstate jurisdiction pursuant to Part 36 of the Commission's Rules.
 - Common Line These columns reflect those amounts that are assigned to the Common Line Access element pursuant to Part 69 of the Commission's Rules.
- Pay data not required. Enter "N/A." e.
- f. Inside Wire data not required. Enter "N/A."
- Base Factor Portion (BFP) This amount reflects that portion of Common Line g. Access charges not assigned to Pay, CPE or Inside Wire pursuant to Part 69 of the Commission's Rules.
- i. Total Common Line - The total of Column (g).

Traffic Sensitive - These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and subelements pursuant to Part 69 of the Commission's Rules.

- j. Switching - This amount reflects that portion of each row applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
- Equal Access data not required. Enter "N/A." k.
- 1. Transport - This amount reflects that portion of each row applicable to the Transport Access element pursuant to Part 69 of the Commission's Rules.

- m. <u>Information</u> This amount reflects that portion of each row applicable to the Information Access element pursuant to Part 69 of the Commission's Rules.
- n. <u>Total Traffic Sensitive</u> The total of Columns (j), (l) and (m).
- o. <u>Special Access</u> This amount reflects that portion of each row applicable to the Special Access element pursuant to Part 69 of the Commission's Rules.
- p. <u>Total Access</u> The total of Columns (i), (n) and (o).
- q. <u>Billing and Collection</u> This amount reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- r. <u>Interexchange (IX)</u> This amount reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

CERTIFICATION

I certify that I am an officer of; that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from to
PRINTED NAME
POSITION
SIGNATURE
DATE
(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)
CONTACT PERSON
TELEPHONE NUMBER