

This document provides the instructions for FCC Report 495B, the Actual Usage of Investment Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

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

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 495B, the Actual Usage of Investment Report, to the Commission.

B. General Information

1. FCC Report 495B 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.
3. The report shall be filed on a study area (jurisdiction), a consolidated access tariff area, and an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Table/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
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 495B, which identifies the filing as the Actual Usage of Investment Report. The period identifies the year covered by the data. See the attached COSA

Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.

8. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.

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

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

D. Where to File

1. Carriers submitting FCC Report 495B should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.

2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT						
Address	Transmittal Letter	Edit Check Report	Confidential Paper Report	Confidential Automated Report (Diskette)	Public Paper Report	Public Automated Report (Diskette)
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	—	—	—	—	—
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	—	—	—	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	—	1	1	1	1
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 Or No Data 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
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	1	1

E. Footnotes

1. If any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances. Certain items require accompanying footnotes and those items are specified in the appropriate section of the instructions for filing the 495B. Such footnotes are mandatory and must be entered in the Footnote Records.

EXAMPLE:

In Table IV, Column (d) is either the calculation of column (c) multiplied by Table I column (i), or it is the amount from Table II column (f), whichever is greater. A footnote is required if Table II column (f) is greater.

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

EXAMPLES:

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

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

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

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

Do not say, "Corrected Data."

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

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

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

3. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.
4. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications and the Paper Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 495B. 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 495B 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 495B, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Extension of Filing Time

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

J. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 495B 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 495B 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
 3060-0410
 Edition Date: 12/2000

SUMMARY

Estimated Average Burden Hours Per Response: 40 hours

This document contains the Report Definition for FCC Report 495B, the Actual Usage of Investment Report. The following three tables and the associated instructions implement the requirement for reporting the actual investment and usage data for those cost categories that are allocated on the basis of a forward looking investment allocator. The purpose of this report is to enable the Commission's staff to monitor actual and forecasted investment use, as directed in CC Docket 86-111.

	<u>Pages</u>
Table IV - Actual Apportionment of Investment Dollars Schedule	3
Table V - Actual Usage of Investment Units Schedule	4
Table VI - Actual Investment Summary Schedule	5
Sample “No Data Form Letter” for FCC Report 495B	6
Table IV - General Instructions and Column Descriptions	7 - 8
Table V - General Instructions and Column Descriptions	9
Table VI - General Instructions and Column Descriptions	10 - 11
Certification	12

Public reporting burden for this collection of information is estimated to average 40 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

Except where noted, dollar amounts will be taken from the accounts and subaccounts (including cost categories as approved in the carrier's Part 32 Cost Allocation Manual) prescribed in Part 32 of the Commission's Rules, and the definitions and instructions contained therein shall also apply to this report wherever applicable. Dollar amounts shall be reported in thousands.

A carrier without network investment that is used jointly for regulated and nonregulated functions has the option to not file an automated (diskette) or paper report. Instead, a carrier must file a letter signed by the company's responsible officer, certifying that there is no data to report. The letter should list all applicable operating companies and study areas. (Refer to the form letter on page 6.)

REFERENCES

Cost Categories:

For the names and descriptions of the cost categories applicable to each filing carrier, see the individual carriers' permanent part 32 Cost Allocation Manuals for the separation of regulated and nonregulated costs.

Central Office Equipment and Cable and Wire Facilities:

Central Office Equipment includes all equipment recorded in accounts listed under "TPIS--Central Office assets" in Part 32.2000 (j). Central Office Equipment - Switching includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Switching" in Part 32.2000(j). Central Office Equipment - Transmission includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office --Transmission" in Part 32.2000 (j). Cable and wire facilities include all cable and wire facilities recorded in accounts listed under "TPIS--Cable and wire facilities assets" in Part 32.2000 (j).

Cost Categories Requiring Forward-Looking Allocator:

Each carrier's Part 32 Cost Allocation manual identifies all the cost categories that, under Part 64 of the Commission's Rules, must be allocated on the basis of a three year forecast of use (forward looking allocator).

SAMPLE LETTER

<Company Heading>

<Date>

Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.; TW-A325
Washington, D.C. 20554

Re: FCC Report 495B – 200X

I am confirming that <company> has no network investment that is jointly used for regulated and nonregulated functions to report for the 200X reporting year for the operating companies or study area levels listed below. However, should a situation arise when we would have jointly used network investment, we will comply with the Commission’s accounting requirements for such investment and initiate the filing of FCC Report 495B.

Operating Companies

Study Areas

Certification:

I certify that I am an officer of <Company> ; that I have examined the foregoing information and that to the best of my knowledge, information, and belief, all statements of fact contained in this letter are true and that said is an accurate statement of the affairs of the above named respondent in respect to the data for the period from <1/1/200X> to <12/31/200X>.

<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>

TABLE IV - ACTUAL APPORTIONMENT OF INVESTMENT DOLLARS SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report only those cost categories identified in the carrier's approved Part 32 Cost Allocation Manual that require allocation on the basis of a forward looking allocator. A separate row shall be used for each cost category.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

(a) Enter the account number, e.g., 2211.

(b) Enter the cost category as follows:

Use the unique alpha/numeric code (up to six characters, with no embedded blanks) previously assigned to the cost category on a previously filed Report 495A. If none has been assigned, assign such a code. Use this same code throughout all tables of this report and in future Reports 495B and 495A, when filed.

Enter this assigned code, followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed).

For example, for a central office equipment cost category, this column could contain the following:

NetEq Network Equipment

(code) (descriptive name)

Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.

(c) Enter the actual dollar amount of total gross investment used during the calendar year for both regulated and nonregulated activities.

- (d) Enter the actual dollar amount of total gross investment allocated to nonregulated activities during the calendar year. Calculate this amount by multiplying column (c) by Table I, column (i) or enter the amount from Table II, column (f) whichever is greater. If the amount in Table II, column (f) is greater, indicate this in a footnote.
- (e) Subtract column (d) from column (c) and enter the result.
- (f) Divide column (d) by column (c) and enter the result as a ratio rounded to four decimal places.
- (g) Divide column (e) by column (c) and enter the result as a ratio rounded to four decimal places.

TABLE V - ACTUAL USAGE OF INVESTMENT UNITS SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report information by cost category as designated on Table IV. Use one row for each cost category and enter in the same order as on Table IV, using the same cost category code.

Assign a unique number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter column (a) from Table IV.
- (b) Enter column (b) from Table IV. Enter NONE on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.
- (c) Enter the measure used by the carrier to arrive at a dollar amount of investment used for each cost category, e.g., thousands of minutes of use, messages, lines, etc., as designated in the carrier's Part 32 Cost Allocation Manual. Use up to eighteen characters, with embedded blanks allowed.
- (d) Enter the actual amount of units of use of total gross investment used during the calendar year for both regulated and nonregulated activities.
- (e) Enter the actual amount of units of use of total gross investment used for nonregulated activities during the calendar year.
- (f) Enter the actual amount of units of use of total gross investment used for regulated activities during the calendar year.
- (g) Enter the ratio, rounded to four decimal places, of units of use of total gross investment used during the calendar year for nonregulated activities. This is derived by dividing column (f) by column (d).
- (h) Enter the ratio, rounded to four decimal places, of units of use of total gross investment used during the calendar year for regulated activities. This is derived by dividing column (f) by column (d).

**TABLE VI - ACTUAL INVESTMENT SUMMARY SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE WIRE FACILITIES
BY ACCOUNT AND COST CATEGORY**

GENERAL INSTRUCTIONS

Report each central office equipment and cable and wire facilities cost category identified in the carrier's approved Part 32 Cost Allocation Manual. In columns (c), (d), and (e), provide subtotals by account for accounts with more than one cost category, provide separate subtotals for Central Office Equipment - Switching, Central Office Equipment - Transmission, Central Office Equipment, and Cable and Wire Facilities, and provide a grand total as the last row of the table.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter an account number for each central office equipment and cable and wire facilities account. Leave this column blank in the rows containing the subtotals for COE - Switching, COE - Transmission, Central Office Equipment, Cable and Wire Facilities, and the grand total row.
- (b) Enter a cost category for each central office equipment and cable and wire facilities cost category as follows:

The column will consist of the category's alpha/numeric code (up to six characters, with no embedded blanks), followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). The code and name will be taken from Table IV, Column (b) for those cost categories that are subject to a forward looking allocator. If no code has been previously assigned, assign a unique code and use the same code in future Reports 495B and 495A, when filed. Use the following codes for the subtotal rows and the grand total row:

<u>Row</u>	<u>Code</u>
account subtotals	SUBTOT
COE - Switching	COE-SW
COE - Transmission	COE-TR
Central Office Equipment	COE
Cable and Wire Facilities	CWF
grand total	TOTAL

- (c) Enter the total gross investment dollars for all operations, both regulated and nonregulated, for each cost category. This amount shall be taken from Table IV, column (c) for those cost categories that are subject to a forward looking allocator.
- (d) Enter the amount of gross investment allocated to nonregulated activities, for each cost category. This amount shall be taken from Table IV, column (d) for those categories that are subject to a forward looking allocator.
- (e) Enter column (c) less column (d). The resulting amount is that amount allocated to regulated activities.

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 _____