

Approved by OMB

3060-0513

Edition Date: 12/2002

SUMMARY

Estimated Average Burden Hours Per Response: 76 hours

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

The ARMIS Joint Cost Report contains the following:

	<u>Pages</u>
Table I - Regulated/Nonregulated Data	3 - 20
Row Instructions and Column Descriptions	21 - 25

All monetary figures must be rounded to the nearest thousand dollars. Unless otherwise indicated, account balances must reflect the result of operations as of the end of the reporting period (December 31, 20XX).

Items which need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in an N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

When 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 Joint Cost Report collects the results of the regulated/nonregulated cost allocation procedures as specified in Part 64, Subpart I of the Commission's Rules. The ARMIS Joint Cost Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. As required by Part 64.904, local exchange carriers that file this report must provide a copy of the independent auditor's opinion with this report, every two years. The independent auditor's opinion will be provided by the BellSouth, Qwest, SBC, and Verizon companies for the odd years (2001, 2003, 2005, etc.). Your response is mandatory. The paper copy will be filed with the FCC, Enforcement Bureau, Investigations and Hearing Division, Attention: Chief Auditor, 445 Twelfth Street, S.W.; 3-B443, Washington, D.C. 20554.

The public reporting for this collection of information is estimated to average 76 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection and reduce the burden it causes you, please write to the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0513), Washington, DC 20554. We will also accept your comments regarding the Paperwork Reduction Act aspects of this collection via the Internet if you send them to jboley@fcc.gov. PLEASE DO NOT SEND YOUR RESPONSE TO THIS ADDRESS.

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0513.

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx
 Period: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

xxxxx Version
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Table I
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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
REVENUES								
<u>Local Network Service</u>								
5001	Basic area revenue			N/A	N/A	N/A	N/A	N/A
5002	Optional extended area			N/A	N/A	N/A	N/A	N/A
5003	Cellular mobile			N/A	N/A	N/A	N/A	N/A
5004	Other mobile services			N/A	N/A	N/A	N/A	N/A
510	Basic local services			N/A	N/A	N/A	N/A	N/A
5040	Local private line			N/A	N/A	N/A	N/A	N/A
5050	Customer premises			N/A	N/A	N/A	N/A	N/A
5060	Other local exchange			N/A	N/A	N/A	N/A	N/A
5069	Other local settlements			N/A	N/A	N/A	N/A	N/A
520	Local network services			N/A	N/A	N/A	N/A	N/A
<u>Network Access Services</u>								
5081	End user			N/A	N/A	N/A	N/A	N/A
5082	Switched access			N/A	N/A	N/A	N/A	N/A
5083	Special access			N/A	N/A	N/A	N/A	N/A
5084	State access			N/A	N/A	N/A	N/A	N/A
5080	Network access services			N/A	N/A	N/A	N/A	N/A
<u>Toll Network Services</u>								
5100	LD message revenue			N/A	N/A	N/A	N/A	N/A
5111	LD Inward-only			N/A	N/A	N/A	N/A	N/A
5112	LD Outward-only			N/A	N/A	N/A	N/A	N/A
5110	Unidirectional LD services			N/A	N/A	N/A	N/A	N/A
5121	Subvoice LD pvt network			N/A	N/A	N/A	N/A	N/A
5122	Voice LD pvt network			N/A	N/A	N/A	N/A	N/A
5123	Audio LD pvt network			N/A	N/A	N/A	N/A	N/A
5124	Video LD pvt network			N/A	N/A	N/A	N/A	N/A
5125	Digital LD pvt network			N/A	N/A	N/A	N/A	N/A
5126	LD pvt network switching			N/A	N/A	N/A	N/A	N/A
5128	Other LD pvt network			N/A	N/A	N/A	N/A	N/A
5129	Other LD pvt settlements			N/A	N/A	N/A	N/A	N/A
5120	LD private network service			N/A	N/A	N/A	N/A	N/A
5160	Other LD			N/A	N/A	N/A	N/A	N/A
5169	Other LD settlements			N/A	N/A	N/A	N/A	N/A
525	LD network services			N/A	N/A	N/A	N/A	N/A

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TABLE I - REGULATED/NONREGULATED DATA
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Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separation (m)
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REVENUES

Local Network Services

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

Network Access Services

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

Toll Network Services

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

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			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
REVENUES								
<u>Miscellaneous</u>								
5230	Directory			N/A	N/A	N/A	N/A	N/A
5240	Rent			N/A	N/A	N/A	N/A	N/A
5250	Corporate operations			N/A	N/A	N/A	N/A	N/A
5261	Special billing arrangement			N/A	N/A	N/A	N/A	N/A
5262	Customer operations			N/A	N/A	N/A	N/A	N/A
5263	Plant operations			N/A	N/A	N/A	N/A	N/A
5264	Other incidental regulated			N/A	N/A	N/A	N/A	N/A
5269	Other settlements			N/A	N/A	N/A	N/A	N/A
5260	Miscellaneous revenue			N/A	N/A	N/A	N/A	N/A
5270	Carrier billing and collection			N/A	N/A	N/A	N/A	N/A
5200	Miscellaneous services			N/A	N/A	N/A	N/A	N/A
5280	Nonregulated		N/A		N/A	N/A	N/A	N/A
<u>Uncollectible</u>								
5301	Uncoll-telecommunications							
5302	Uncoll-other							
5300	Uncollectible revenue							
530	Total Operating Revenues							

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

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			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
EXPENSES								
<u>Plant Specific</u>								
6112	Motor vehicle							
6113	Aircraft							
6114	Tools and other work equipment							
6110	Network support							
6121	Land and building							
6122	Furniture and artworks							
6123	Office equipment							
6124	General purpose computers							
6120	General support							
6211	Analog electronic							
6212	Digital electronic							
6215	Electro-mechanical							
6210	Central office switching							
6220	Operator systems							
6231	Radio systems							
6232	Circuit equipment							
6230	Central office transmission							
6311	Station apparatus							
6341	Large PBX							
6351	Public telephone terminal equipment							
6362	Other terminal equipment							
6310	Information O/T							
6411	Poles							
6421	Aerial cable							
6422	Underground cable							
6423	Buried cable							
6424	Submarine cable							
6425	Deep sea cable							
6426	Intrabuilding network cable							
6431	Aerial wire							
6441	Conduit systems							
6410	Cable and wire facilities							

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TABLE I - REGULATED/NONREGULATED DATA
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Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separation (m)
EXPENSES					
<u>Plant Specific</u>					
6112	Motor vehicle				N/A
6113	Aircraft				N/A
6114	Tools and other work equipment				N/A
6110	Network support				
6121	Land and building				N/A
6122	Furniture and artworks				N/A
6123	Office equipment				N/A
6124	General purpose computers				N/A
6120	General support				
6211	Analog electronic				N/A
6212	Digital electronic				N/A
6215	Electro-mechanical				N/A
6210	Central office switching				
6220	Operator systems				
6231	Radio systems				N/A
6232	Circuit equipment				N/A
6230	Central office transmission				
6311	Station apparatus				N/A
6341	Large PBX				N/A
6351	Public tel terminal equipment				N/A
6362	Other terminal equipment				N/A
6310	Information O/T				
6411	Poles				N/A
6421	Aerial cable				N/A
6422	Underground cable				N/A
6423	Buried cable				N/A
6424	Submarine cable				N/A
6425	Deep sea cable				N/A
6426	Intrabuilding network cable				N/A
6431	Aerial wire				N/A
6441	Conduit systems				N/A
6410	Cable and wire facilities				

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TABLE I - REGULATED/NONREGULATED DATA

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

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

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

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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
EXPENSES								
<u>General & Administrative</u>								
6721	Accounting & finance							
6722	External relations							
6723	Human resources							
6724	Information management							
6725	Legal							
6726	Procurement							
6727	Research & development							
6728	Other general & administrative							
6720	General & administrative							
6790	Provision uncollectible notes							
720	Total operating expenses							
<u>Other Operating Inc/Exp</u>								
7110	Income custom work							
7130	Return nonregulated use							
7140	Gains/losses foreign							
7150	Gains/losses from land/artworks							
7160	Other operating gains/losses							
7100	Other operating inc/exp							
<u>Operating Taxes</u>								
7210	Operating invest. tax credit-net							
7220	Operating federal income taxes							
7230	Operating state & local taxes							
7240	Operating other taxes							
7250	Provision deferred income taxes							
7200	Operating taxes							
<u>Nonoperating Inc/Exp</u>								
7310	Dividend income							
7320	Interest income							
7330	Income from sinking/other funds							
7340	AFUDC							
7350	Gains/losses from property							
7360	Other nonoperating income							
7370	Special charges							
7300	Nonoperating inc/exp							

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

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

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			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)

EXPENSES

Interest & Related Items

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

Extraordinary Items

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

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Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separation (m)
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EXPENSES

Interest & Related Items

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

Extraordinary Items

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

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

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx
 Period: From mmmm yyyy To mmmm yyyy
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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

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

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
PLANT-IN-SERVICE								
<u>Amortization Assets</u>								
2681	Capital leases							
2682	Leasehold improvement							
2680	Amort tangible assets							
2690	Intangibles							
2001	TPIS							
OTHER INVESTMENTS								
2002	PHFTU							
2003	TPUC							
2005	Plant acquisition adjustments							
1220	Inventories							
1410	Other noncurrent assets							
1438	Deferred maint. & retirements							
1439	Deferred charges							
1500	Other jurisdictional assets-net							
230	IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Total Investment							
RESERVES								
<u>Accumulated Depreciation</u>								
3100	Accum depreciation							
3200	Accum depreciation-PHFTU							
<u>Accumulated Amortization</u>								
3410	Accum amort-cap lease							
3420	Accum amort-leasehold imprv							
3400	Accum amort-tangibles							
3500	Accum amort-intangible							
3600	Accum amort-other							
<u>Deferred Operating Inc Taxes</u>								
4100	Net current deferred							
4340	Net noncurrent deferred							

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

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

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

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

RESERVES

Other Deductions

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

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separation (m)
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RESERVES

Other Deductions

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

495	Total Reserves				
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GENERAL INSTRUCTIONS

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

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

ROW INSTRUCTIONS

<u>Row</u>	<u>Description</u>
510.	<u>Basic Local Service Revenue</u> - This amount equals the total of Rows/Accounts 5001 through 5004.
520.	<u>Local Network Service Revenue</u> - This amount equals the total of Rows/Accounts 510, 5040, 5050, 5060, and 5069.
5080.	<u>Network Access Revenue</u> - This amount is the total of Rows/Accounts 5081 through 5084.
5100.	<u>Long Distance Message Revenue</u> - The balance of Row/Account 5100.
5110.	<u>Unidirectional Long Distance Revenue</u> - This amount is the total of Rows/Accounts 5111 and 5112.
5120.	<u>Long Distance Private Network Revenue</u> - This amount is the total of Rows/Accounts 5121 through 5129.
525.	<u>Long Distance Network Services Revenue</u> - This amount is the total of Row/Account 5100, 5110, 5120, 5160 and 5169.
5260.	<u>Miscellaneous Revenue (Class A)</u> - This amount equals the total of Rows/Accounts 5261 through 5269.

5200. Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5230, 5240, 5250, 5260 and 5270. **Note:** The nonregulated revenues for the above rows/accounts should be on Row/Account 5280.
5300. Uncollectible Revenue - This amount is the total of Rows/Accounts 5301 and 5302, which includes uncollectible regulated and nonregulated revenues.
530. Total Operating Revenues - This amount is the total of Rows/Accounts 520, 5080, 525, 5200 and 5280 less Row 5300.
6110. Network Support Expense - This amount is the total of Rows/Accounts 6112 through 6114.
6120. General Support Expenses - This amount is the total of Rows/Accounts 6121 through 6124.
6210. Central Office Switching Expense - This amount is the total of Rows/Accounts 6211 through 6215.
6230. Central Office Transmission Expense - This amount is the total of Rows/Accounts 6231 and 6232.
6310. Information Origination Termination - This amount is the total of Rows/Accounts 6311 through 6362.
6410. Cable and Wire Facilities Expense - This amount is the total of Rows/Accounts 6411 through 6441.
6510. Other Property Plant and Equipment Expenses - This amount is the total of Rows/Accounts 6511 and 6512.
6530. Network Operations Expenses - This amount is the total of Rows/Accounts 6531 through 6535.
6560. Depreciation and Amortization Expenses - This amount is the total Rows/Accounts 6561 through 6565.
6610. Marketing - This amount is the total of Rows/Accounts 6611 through 6613.
6620. Services - This amount is the total of Rows/Accounts 6621 through 6623.
6710. Executive and Planning - This amount is the total of Rows/Accounts 6711 and 6712.
6720. General and Administrative - This amount is the total of Rows/Accounts 6721 through 6728.
720. Total Operating Expenses - This amount is the total of Rows/Accounts 6110, 6120, 6210, 6220, 6230, 6310, 6410, 6510, 6530, 6540, 6560, 6610, 6620, 6710, 6720, and 6790.

7100. Other Operating Income and Expense - This amount is the total of Rows/Accounts 7110 through 7160.
7200. Operating Taxes - This amount is the total of Rows/Accounts 7220, 7230, 7240, and 7250, less Row 7210.
7300. Nonoperating Income and Expense - This amount is the total of Rows/Accounts 7310, 7320, 7330, 7340, 7350, and 7360, less Row 7370.
7500. Interest and Related Items - This amount is the total of Rows/Accounts 7510 through 7540.
7600. Extraordinary Items - This amount is the total of Row/Account 7610 less Rows/Accounts 7620, 7630 and 7640.
750. Total Expenses - This amount is the total of Rows/Accounts 720, 7200, and 7500, minus Rows/Accounts 7100, 7300, 7600, 7910 and 7990.
2110. Land and Support Assets - This amount equals the total of Rows/Accounts 2111 through 2124.
2210. Central Office - Switching - This amount equals the total of Rows/Accounts 2211 through 2215.
2230. Central Office - Transmission - This amount equals the total of Rows/Accounts 2231 and 2232.
2310. Information Origination/Termination - This amount equals the total of Rows/Accounts 2311 through 2362.
2410. Cable and Wire Facilities - This amount equals the total of Rows/Accounts 2411 through 2441.
2680. Amortizable Tangible Assets - This amount equals the total of Rows/Accounts 2681 and 2682.
2001. Telecommunications Plant-In-Service - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690.
230. Interstate Cash Working Capital - This amount equals that portion of investment required to meet current expenses. This amount shall be calculated in accordance with Part 65 of the Commission's Rules.
370. Total Investment - This amount equals the total of Rows/Accounts 2001, 2002, 2003, 2005, 1220, 1410, 1438, 1439, 1500 and 230.

3400. Accumulated Amortization - Tangible - This amount equals the total of Rows/Accounts 3410 and 3420.
495. Total Reserve - This amount equals the total of Rows/Accounts 3100, 3200, 3400, 3500, 3600, 4100, 4120, 4310, 4340, 4040, 4360 and 4370.

COLUMN DESCRIPTIONS

- | <u>Column</u> | <u>Description</u> |
|---------------|--|
| (b) | <u>Total</u> - This amount reflects the operating results for each of the accounts itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions. |
| (c) | <u>Direct - Regulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to regulated activities based on a direct measure of cost causation. |
| (d) | <u>Direct - Nonregulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to nonregulated activities based on a direct measure of cost causation. |
| (e) | <u>Indirect - Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on an indirect measure of cost causation. |
| (f) | <u>Indirect - Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on an indirect measure of cost causation. |
| (g) | <u>Generally Allocated-Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on a general allocator or marketing allocator as described in Section 64.901. |
| (h) | <u>Generally Allocated-Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on a general allocator or marketing allocator as described in Section 64.901. |
| (i) | <u>Total Regulated</u> - This amount equals the total of Columns (c), (e) and (g). |
| (j) | <u>Total Nonregulated</u> - This amount equals the total of Columns (d), (f) and (h). |

- (k) Adjustments - This amount reflects adjustments made to each account for costs related to prior period adjustments, necessary to arrive at the amount subject to separations, shared network facility arrangements, and intra-company subsidiary contracts. Note: Part 36 study adjustments that reflect the reallocation of common power and common other costs between the COE accounts in Part 32 should be entered in this column.
- (m) Subject to Separations - This amount reflects that portion of each account which must be allocated between state and interstate jurisdictions (Column (i) less Column (k)).

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