

Approved by OMB

3060-0513

Edition Date: 12/2003

SUMMARY

Estimated Average Burden Hours Per Response: 50 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 - 12
Row Instructions and Column Descriptions	13 - 16

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

xxxxx Version
 SUBMISSION x

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 (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
REVENUES								
<u>Local Network Services</u>								
5001	Basic area revenue			N/A	N/A	N/A	N/A	N/A
5040	Local private line revenue			N/A	N/A	N/A	N/A	N/A
5060	Other basic area revenue			N/A	N/A	N/A	N/A	N/A
520	Local network services revenues			N/A	N/A	N/A	N/A	N/A
<u>Network Access Services</u>								
5081	End user revenue			N/A	N/A	N/A	N/A	N/A
5082	Switched access revenue			N/A	N/A	N/A	N/A	N/A
5083	Special access revenue			N/A	N/A	N/A	N/A	N/A
522	Network access services revenues			N/A	N/A	N/A	N/A	N/A
5100	Long distance message revenue			N/A	N/A	N/A	N/A	N/A
<u>Miscellaneous</u>								
5230	Directory revenue			N/A	N/A	N/A	N/A	N/A
526	Miscellaneous revenue			N/A	N/A	N/A	N/A	N/A
527	Total miscellaneous revenues			N/A	N/A	N/A	N/A	N/A
5280	Nonregulated operating revenue		N/A		N/A	N/A	N/A	N/A
5300	Uncollectible revenue							
530	Total Operating Revenues							
EXPENSES								
<u>Plant Specific</u>								
6112	Motor vehicle expense							
6113	Aircraft expense							
6114	Tools and other work equipment exp.							
6110	Network support expenses							
6121	Land and building expense							
6122	Furniture and artworks expense							
6123	Office equipment expense							
6124	General purpose computers expense							
6120	General support expenses							

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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)
REVENUES					
<u>Local Network Services</u>					
5001	Basic area revenue		N/A		N/A
5040	Local private line revenue		N/A		N/A
5060	Other basic area revenue		N/A		N/A
520	Local network services revenues		N/A		
<u>Network Access Services</u>					
5081	End user revenue		N/A		
5082	Switched access revenue		N/A		
5083	Special access revenue		N/A		
522	Network access services revenues		N/A		
5100	Long distance message revenue		N/A		
<u>Miscellaneous</u>					
5230	Directory revenue		N/A		N/A
526	Miscellaneous services		N/A		N/A
527	Total miscellaneous revenues		N/A		
5280	Nonregulated operating revenue	N/A		N/A	N/A
5300	Uncollectible revenue				
530	Total Operating Revenues				
EXPENSES					
<u>Plant Specific</u>					
6112	Motor vehicle expense				N/A
6113	Aircraft expense				N/A
6114	Tools and other work equipment exp.				N/A
6110	Network support expenses				
6121	Land and building expense				N/A
6122	Furniture and artworks expense				N/A
6123	Office equipment expense				N/A
6124	General purpose computers expense				N/A
6120	General support expenses				

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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								
6211	Non-digital switching expense							
6212	Digital electronic switching expense							
6210	Central office switching expenses							
6220	Operator systems expenses							
6231	Radio systems expense							
6232	Circuit equipment expense							
6230	Central office transmission expenses							
6311	Station apparatus expense							
6341	Large private branch exchange exp.							
6351	Public telephone terminal equip. exp.							
6362	Other terminal equipment expense							
6310	Information O/T expenses							
6411	Poles expense							
6421	Aerial cable expense							
6422	Underground cable expense							
6423	Buried cable expense							
6424	Submarine & deep sea cable expense							
6426	Intrabuilding network cable expense							
6431	Aerial wire expense							
6441	Conduit systems expense							
6410	Cable and wire facilities expenses							
<u>Plant Non-Specific</u>								
6511	PHFTU expense							
6512	Provisioning expense							
6510	Other P/P&E expense							
6531	Power expense							
6532	Network administration expense							
6533	Testing expense							
6534	Plant operations administration exp.							
6535	Engineering expense							
6530	Network operations expenses							
6540	Access expense							
<u>Depreciation/Amortization</u>								
6561	Depreciation-TPIS expense							
6562	Depreciation-PHFTU expense							
6563	Amortization-tangible expense							

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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					
6211	Non-digital switching expense				N/A
6212	Digital electronic switching expense				N/A
6210	Central office switching expenses				
6220	Operator systems expenses				
6231	Radio systems expense				N/A
6232	Circuit equipment expense				N/A
6230	Central office transmission expenses				
6311	Station apparatus expense				N/A
6341	Large private branch exchange exp.				N/A
6351	Public tel terminal equipment expense				N/A
6362	Other terminal equipment				N/A
6310	Information O/T expenses				
6411	Poles expense				N/A
6421	Aerial cable expense				N/A
6422	Underground cable expense				N/A
6423	Buried cable expense				N/A
6424	Submarine & deep sea cable expense				N/A
6426	Intrabuilding network cable expense				N/A
6431	Aerial wire expense				N/A
6441	Conduit systems expense				N/A
6410	Cable and wire facilities expenses				
<u>Plant Non-specific</u>					
6511	PHFTU expense				N/A
6512	Provisioning expense				N/A
6510	Other P/P&E expense				
6531	Power expense				N/A
6532	Network administration expense				N/A
6533	Testing expense				N/A
6534	Plant operations administration exp.				N/A
6535	Engineering expense				N/A
6530	Network operations expenses				
6540	Access expense				
<u>Depreciation/Amortization</u>					
6561	Depreciation-TPIS expense				N/A
6562	Depreciation-PHFTU expense				N/A
6563	Amortization-tangible expense				N/A

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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								
6564	Amortization-intangible expense							
6565	Amortization-other expense							
6560	Depreciation/Amortization Expenses							
<u>Customer Operations-Marketing</u>								
6611	Product management and sales exp.							
6613	Product advertising expense							
6610	Marketing expenses							
<u>Customer Operations-Services</u>								
6621	Call completion expense							
6622	Number services expense							
6623	Customer services expense							
6620	Service expenses							
<u>General & Administrative</u>								
6720	General & administrative							
6790	Provision for uncollectible notes rec.							
720	Total operating expenses							
7100	Other operating income and exp.							
<u>Operating Taxes</u>								
7210	Operating invest. tax credit-net							
7220	Operating federal income taxes							
7230	Operating state & local income taxes							
7240	Operating other taxes							
7250	Provision for deferred operating income taxes - net							
7200	Operating taxes							
7300	Nonoperating income and expense							
7500	Interest & related items							
7600	Extraordinary items							
7910	Income effect of jurisdictional rate-making differences-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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(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separation (m)
EXPENSES					
6564	Amortization-intangible expense				N/A
6565	Amortization-other expense				N/A
6560	Depreciation/Amortization Expenses				
<u>Customer Operations-Marketing</u>					
6611	Product management and sales exp.				N/A
6613	Product advertising expense				N/A
6610	Marketing expenses				
<u>Customer Operations-Services</u>					
6621	Call completion expense				N/A
6622	Number services expense				N/A
6623	Customer services expense				N/A
6620	Service expenses				
<u>General & Administrative</u>					
6720	General & administrative				
6790	Provision for uncollectible notes rec.				
720	Total operating expenses				
7100	Other operating income and exp.				
<u>Operating Taxes</u>					
7210	Operating invest. tax credit-net				N/A
7220	Operating federal income taxes				N/A
7230	Operating state & local income taxes				N/A
7240	Operating other taxes				N/A
7250	Provision for deferred operating income taxes-net				N/A
7200	Operating taxes				
7300	Nonoperating income and expense				
7500	Interest & related items				
7600	Extraordinary items				
7910	Income effect of jurisdictional rate-making differences-net		N/A		
7990	Nonregulated net income	N/A		N/A	N/A
750	Total Expenses			N/A	N/A

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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>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 assets							
<u>Central Office Switching</u>								
2211	Non-digital switching							
2212	Digital electronic switching							
2210	Central office switching							
2220	Operator systems							
<u>Central Office - Transmissions</u>								
2231	Radio systems							
2232	Circuit equipment							
2230	Central Office - Transmission							
<u>Information O/T</u>								
2311	Station apparatus							
2321	Customer premises wiring							
2341	Large private branch exchanges							
2351	Public telephone terminal equipment							
2362	Other terminal							
2310	Information origination/termination							
<u>Cable & Wire Facilities</u>								
2411	Poles							
2421	Aerial cable							
2422	Underground cable							
2423	Buried cable							
2424	Submarine & deep sea cable							
2426	Intrabuilding network cable							
2431	Aerial wire							
2441	Conduit systems							
2410	Cable & wire facilities							

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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 assets				
<u>Central Office Switching</u>					
2211	Non-digital switching				
2212	Digital electronic switching				
2210	Central office switching				
2220	Operator systems				
<u>Central Office - Transmissions</u>					
2231	Radio systems				
2232	Circuit equipment				
2230	Central Office - Transmission				
<u>Information O/T</u>					
2311	Station apparatus				N/A
2321	Customer premises wiring				N/A
2341	Large private branch exchanges				N/A
2351	Public telephone terminal equipment				N/A
2362	Other terminal				N/A
2310	Information origination/termination				
<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 & deep sea cable				N/A
2426	Intrabuilding network cable				N/A
2431	Aerial wire				N/A
2441	Conduit systems				N/A
2410	Cable & 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)
PLANT-IN-SERVICE								
<u>Amortization Assets</u>								
2681	Capital leases							
2682	Leasehold improvement							
2680	Amortizable tangible assets							
2690	Intangibles							
2001	TPIS							
OTHER INVESTMENTS								
2002	PHFTU							
2003	TPUC							
2005	Plant acquisition adjustments							
1220	Inventories							
1410	Other noncurrent assets							
1438	Deferred maintenance, retirements & other 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 and Amortization</u>								
3100	Accumulated depreciation							
3200	Accumulated depreciation-PHFTU							
3410	Accumulated amortization-capitalized leases							
<u>Deferred Operating Income Taxes</u>								
4100	Net current deferred operating income taxes							
4340	Net noncurrent deferred operating income taxes							
<u>Other Deductions</u>								
4040	Customers deposits							
4300	Other long-term liabilities & deferred credits							
4370	Other jurisdictional liabilities & deferred credits-net							
495	Total Reserves							

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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	Amortizable tangible assets				
2690	Intangibles				
2001	TPIS				
OTHER INVESTMENTS					
2002	PHFTU				
2003	TPUC				
2005	Plant acquisition adjustments				
1220	Inventories				
1410	Other noncurrent assets				
1438	Deferred maintenance, retirement & other deferred charges				
1500	Other jurisdictional assets-net				
230	IS cash working capital	N/A	N/A	N/A	
370	Total Investment				
RESERVES					
<u>Accumulated Depreciation and Amortization</u>					
3100	Accumulated depreciation				
3200	Accumulated depreciation-PHFTU				
3410	Accumulated amortization-capitalized leases				
<u>Deferred Operating Income Taxes</u>					
4100	Net current deferred operating income taxes				
4340	Net noncurrent deferred operating income taxes				
<u>Other Deductions</u>					
4040	Customers deposits				
4300	Other long-term liabilities & deferred credits				
4370	Other jurisdictional liabilities & deferred credit-net				
495	Total Reserves				

GENERAL INSTRUCTIONS

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

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

ROW INSTRUCTIONS

<u>Row</u>	<u>Description</u>
520.	<u>Local Network Service Revenue</u> - This amount equals the total of Rows/Accounts 5001, 5040, and 5060.
522.	<u>Network Access Services Revenue</u> - This amount is the total of Rows/Accounts 5081 through 5083.
526.	<u>Miscellaneous Revenue</u> - This amount equals the total of Account 5200. Note: The amount reported in this row excludes Account 5230.
527.	<u>Total Miscellaneous Revenue</u> - This amount equals the total of Accounts 5200 and 5230.
530.	<u>Total Operating Revenues</u> - This amount is the total of Rows/Accounts 520, 522, 5100, 527, 5280, less Row 5300.
6110.	<u>Network Support Expense</u> - This amount is the total of Rows/Accounts 6112 through 6114.
6120.	<u>General Support Expenses</u> - This amount is the total of Rows/Accounts 6121 through 6124.
6210.	<u>Central Office Switching Expense</u> - This amount is the total of Rows/Accounts 6211 and 6212.
6230.	<u>Central Office Transmission Expense</u> - 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.
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, 6720, and 6790.
7200. Operating Taxes - This amount is the total of Rows/Accounts 7220, 7230, 7240, and 7250, less Row 7210.
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 and 2212.
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, 1500, and 230.
495. Total Reserve - This amount equals the total of Rows/Accounts 3100, 3200, 3410, 4100, 4300, 4340, 4040, and 4370.

COLUMN DESCRIPTIONS

Column

Description

- (b) Total - 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) Direct - Regulated - This amount reflects that portion of each itemized account that is directly assigned and/or directly attributed to regulated activities based on a direct measure of cost causation.
- (d) Direct - Nonregulated - This amount reflects that portion of each itemized account that is directly assigned and/or directly attributed to nonregulated activities based on a direct measure of cost causation.
- (e) Indirect - Regulated - This amount reflects that portion of each itemized account that is indirectly attributed to regulated activities based on an indirect measure of cost causation.
- (f) Indirect - Nonregulated - This amount reflects that portion of each itemized account that is indirectly attributed to nonregulated activities based on an indirect measure of cost causation.
- (g) Generally Allocated-Regulated - 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) Generally Allocated-Nonregulated - 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) Total Regulated - This amount equals the total of Columns (c), (e) and (g).
- (j) Total Nonregulated - 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), except for Rows 230 and 370).

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.

A. **Introduction**

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

B. **General Format**

1. **Electronically-Filed Data**

- a. For data reporting years 1990 and beyond, carriers must file their ARMIS Reports electronically. Electronic submission of ARMIS reports is made through the Internet by selecting the “**Upload ARMIS Data**” link on the EAFS Home Page, at <http://www.fcc.gov/wcb/eafs/>.
- b. All files must be coded in ASCII. Header records in the ARMIS Report data files must include the report number, company, study area, period, COSA code, version, and submission number. 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. 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.
- c. A separate ASCII file must be prepared for each report. More than one ASCII file can be included in the same electronic upload file – which is created by the data validation program – as long as they are for the same report and cover the same period and version (different submission numbers and multiple reasons for correcting data are allowed).
- d. The electronic submission will serve as the carrier’s official filing.

2. **ASCII File Name** – each file has six components:

- a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs)
- b. the last two digits of the year which is covered by the data
- c. the letters “JC”
- d. a decimal point
- e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the Unrestricted version
- f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year’s data

For example, the file name for the Unrestricted Version of the initial Joint Cost Report data file to be submitted by Illinois Bell to cover the calendar year 2003 would be LBIL03JC.U01:

LBIL	COSA for Illinois Bell
03	Data for calendar year 2003
JC	Joint Cost Report data file
.	Decimal point
U	Unrestricted version
01	First submission of this year's data

3. **Data Items That Are "Not Available" or Are "Withheld"** - See Sections B and C of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."

C. Data Entry Conventions

1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe".
3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
4. Do NOT include "\$", "%", embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.
5. In any numeric data field designated by N/A, enter -99999. If a "Public Version" is filed, enter -88888 in any numeric data field for which data are "Withheld" to indicate that confidential treatment has been requested. **DO NOT** override N/As. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 is entered as -99999.00.
6. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

D. Rounding Conventions

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

E. Footnotes**1. General:**

- a. 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.
- b. If the reporting carrier does not follow the procedures described in the row and column instructions of the Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.
- c. 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.
- d. The footnote text must be included in the Footnote Text Records.

2. **Mandatory:** Certain items require accompanying footnotes and those items are specified in the appropriate section of the Report Definition for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data, which includes footnotes, discovered in ARMIS Reports. See Section B of the Reporting Procedures for the 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. Current errata references must be included in the Erratum Record(s).

G. **Data Validation Programs**

1. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission.
2. The edit check program creates the electronic upload file to be used as the carrier's official filing. It will normally contain the following:
 - a. The ASCII file(s)
 - b. Text files that will be stored in the data base
 - c. The edit check results ("the discrepancy report")
 - d. Other related documents – one each per upload file, when applicable – in PDF format

- H. **Related Documents** – are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be converted into a PDF file and must be included in the electronic upload file.

Document Conversion Requirements: The related documents must be converted to Adobe Acrobat's Portable Document Format (PDF) directly through a word-processing application or through the use of a scanning device, prior to submitting the documents to the Commission. Other than a letterhead graphic, the documents to be converted should consist of text only—no graphics. Conversion of a document to PDF should result in a black and white document with a resolution no greater than 300 dpi, and having a file size no more than 40 to 50 Kb per page.

The related documents to be included in the electronic upload file for Report 43-03 are described below:

1. **Transmittal Letter** - Each ARMIS report submission must be accompanied by a letter of transmittal. When filing confidential data, a separate letter is required. These letters must be on official company letterhead and be included in each electronic upload file. The transmittal letter must list only COSAs included in the submission. For example, if a company has multiple holding companies and choose to file each separately, the letter must reflect only those COSAs submitted for the individual company. See Section G.2 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.

2. **Data Certification Statement** - Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including one certification statement, signed by a corporate officer, in each electronic upload file. See Section G.3 of the Reporting Procedures for a description of the information to be included in the statement.
3. **Independent Auditor's Opinion Letters** – These letters and associated documents are filed by specific companies every two years (odd years beginning in 2001) and must be filed with ARMIS Report 43-03. Include only the independent auditor's opinion letter in the electronic upload file for Report 43-03. See Section G.5 of the Reporting Procedures for details on where to file associated audit documents.

I. Data Record Descriptions

The seven data record types are described below. See pages 7 through 17 for record layout. The automated file will consist of the following record types:

1. Record Type H1 - Header Record
One Type H1 record per file. The first record of each file. Contains identifying data. See page 7 for record layout.
2. Record Type L2 - Label Record
One Type L2 record per file. The second record of each file. Contains report number, accounting level reporting (Class A or Class B), carrier name, study area name, etc. See page 8 for record layout.
3. Record Type J4 - Joint Cost Data Record
138 Type J4 records per file for Class A account level reporting as shown on pages 3 – 12 of the Report Definition. Each record contains data values for a particular account broken out by the columns. See pages 9 & 10 for record layout.
4. Record Type C3 - Confidential Treatment Record
Optional. Zero or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 11 & 12 for record layout.
5. Record Type F2 - Footnote Record
Optional. Zero or more Type F2 records per file. Contains explanatory footnote text. See pages 13 & 14 for record layout.
6. Record Type E3 - Erratum Record
Zero Type E3 records in the first submission of a year's data. One or more Type E3 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. Contains information to identify the data which was corrected in the submission. See pages 15 & 16 for record layout.

7. Record Type T1 - Trailer Record

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

RECORD TYPE H1 - HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL03JC.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	2003	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20040315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5
12345678901234567890123456789012345678901234567890123456789
 Sample record:
 1001,"LBIL","H1","LBIL03JC.U01",2003,0,20040315,"U",01,"XQ"

RECORD TYPE L2 - LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-03"	18 – 35	Always contains "FCC REPORT 43-03" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2003 to Dec 2003"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy". Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8 9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456

Sample record:

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

1 1 1
 0 1 2

789012345678901234567890123

Continuation of sample record:

"Jan 2003 to Dec 2003","XQ"

RECORD TYPE J4 - JOINT COST DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1011	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"J4"	13 – 16	Always contains the letter J capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	5100.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 230.0 to 750.0, 1220.0 to 7990.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	22592	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. DO NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows and -99999.00 in percentage rows where a field is designated by N/A. Enter -88888 in integer rows and -88888.00 in percentage rows on the “public version” to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	-99999	45 – 53	Column (d) data Format: See Field 5 above.
8	Column (e) data	-99999	55 – 63	Column (e) data Format: See Field 5 above.
9	Column (f) data	-99999	65 – 73	Column (f) data Format: See Field 5 above.
10	Column (g) data	-99999	75 – 83	Column (g) data Format: See Field 5 above.

RECORD TYPE J4 - JOINT COST DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
11	Column (h) data	-99999	85 – 93	Column (h) data Format: See Field 5 above.
12	Column (i) data	3023	95 – 103	Column (i) data Format: See Field 5 above.
13	Column (j) data	-99999	105 – 113	Column (j) data Format: See Field 5 above.
14	Column (k) data	1345	115 – 123	Column (k) data Format: See Field 5 above.
15	Column (m) data	1678	125 – 133	Column (m) data Format: See Field 5 above.
16	End of Record Code	"XQ"	135 – 138	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

										1
1	2	3	4	5	6	7	8	9		0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234										

Sample records:

1003,"LBIL","J4",5001.0,	35432,	15432,	-99999,	-99999,	-99999,	-99999,	-99999,	15432,
1010,"LBIL","J4", 522.0,	30864,	10864,	-99999,	-99999,	-99999,	-99999,	-99999,	10864,
1011,"LBIL","J4",5100.0,	22592,	5432,	-99999,	-99999,	-99999,	-99999,	-99999,	2023,

1	1	1
1	2	3

5678901234567890123456789012345678

Continuation of sample records:

-99999,	3478,	-99999,"XQ"
67905,	7431,	3433,"XQ"
-99999,	1345,	1678,"XQ"

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1141	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"C3"	13 – 16	Always contains the letter C capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1003	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"C "	42 – 45	
9	Third Column Label	"I "	47 – 50	Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column. Otherwise, enter “ ”.
26	Twentieth Col. Label	" "	132 – 135	
27	End of Record Code	"XQ"	137 – 140	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

```

1          2          3          4          5          6          7          8          9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1141,"LBIL","C3",1003,"I",5001.0,"B ","C ","I "," "," "," "," "," "," "," "," "," "," "," "
1142,"LBIL","C3",1006,"I",520.0,"B ","C "," "," "," "," "," "," "," "," "," "," "," "
1143,"LBIL","C3",1010,"I",522.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," "," "
1144,"LBIL","C3",9999,"I",9999.0,"M "," "," "," "," "," "," "," "," "," "," "," "
    
```

```

1          1          1          1          1
0          1          2          3          4
789012345678901234567890123456789012345678901234567890
Continuation of sample records:
" "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," ","XQ"
    
```

RECORD TYPE F2 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1145	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"F2"	13 – 16	Always contains the letter F capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1003	18 – 21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F2 – FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Sequence Number	1	46 – 47	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: Right justified and space filled.
10	Footnote Text	"Footnote text " (Spaces until pos. 104)	49 – 105	The text of the footnote or of the continuation line. Format: Include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	107 – 110	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote

1	2	3	4	5	6	7	8	9	10	11
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890										
Sample records:										
1145,"LBIL","F2",1003,"I		,5001.0,"B "	1,	1,"Footnote 1 pertains to Col. B of Table 1 row 5001						","XQ"
1146,"LBIL","F2",1003,"I		,5001.0,"B "	1,	2,"continuation text for footnote 1						","XQ"
1147,"LBIL","F2",1003,"I		,5001.0,"B "	1,	3,"last line of footnote 1.						","XQ"
1148,"LBIL","F2",1003,"I		,5001.0,"C "	2,	1,"Footnote 2 pertains to Col C of Table 1 row 5001						","XQ"
1149,"LBIL","F2",1010,"I		, 522.0,"ZZ",	3,	1,"Footnote 3 pertains to all cols. of Table I row 522.0.						","XQ"
1150,"LBIL","F2",9999,"I		,9999.0,"M "	4,	1,"Footnote 4 pertains to the entire Table I column M.						","XQ"

RECORD TYPE E3 - ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1151	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"E3"	13 – 16	Always contains the letter E capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1003	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	5001.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE E3 - ERRATUM RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"C "	42 – 45	Fields 8 thru 26 are similar to Field 7 and are used when the correction is in the same row and more than one column. Otherwise, enter “ ”.
9	Third Column Label	" "	47 – 50	
.				
26	Twentieth Col. Label	" "	132 – 135	
27	Footnote Number	1	137 – 139	This field contains the footnote number that explains the correction. Format: Right justified and space filled.
28	End of Record Code	"XQ"	141 – 144	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new 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.

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

1 2 3 4 5 6 7 8 9
123456789012345678901234567890123456789012345678901234567890123456

Sample records:
 1151,"LBIL", "E3",1003, "I ", 5001.0, "B ", "C ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
 1152,"LBIL", "E3",1010, "I ", 522.0, "ZZ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ",
 1153,"LBIL", "E3",9999, "I ", 9999.0, "M ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", "

1 1 1 1 1
 0 1 2 3 4
7890123456789012345678901234567890123456789012345678901234

Continuation of sample records:
 " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", 1, "XQ"
 " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", 3, "XQ"
 " ", " ", " ", " ", " ", " ", " ", " ", " ", " ", 4, "XQ"

RECORD TYPE T1 - TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1154	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"T1"	13 – 16	Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Contact Person	"John Doe " (spaces until pos. 58)	18 – 59	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61 – 82	The Contact Person’s telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	84 – 87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567
 Sample record:
 1154, "LBIL", "T1", "John Doe", "(202) 555-1212 x123 ", "XQ"