This document provides the instructions for FCC Report 43-02, the ARMIS USOA Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

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

2. Report Definition

    a. Summary - description of the form and its reporting burden.

    b. Form - illustration of the rows and columns to be reported.

    c. Row Instructions - instructions for completing the rows to be reported.

    d. Column Descriptions - description of the columns to be reported.

    e. Certification - illustration of the certification page.

3. Automated Report Specifications - detailed automated data processing (ADP) specifications for the automated report to be filed.

4. Paper Report Specifications - specifications for the paper report to be filed.

5. COSA Code Table - list of four letter COSA codes (CO = Company, SA = Study Area).

A.   **Introduction**

This document contains details on the specific procedures to be followed when submitting FCC Report 43-02, the ARMIS USOA Report, to the Commission.

B.   **General Information**

   1.   FCC Report 43-02 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 Memorandum Opinion and Order DA 95-1488 (June 30, 1995) and Order and Notice of Proposed Rulemaking CC Docket No. 96-193 (September 12, 1996).

   2.   Affected carriers shall file by April 1 for the previous calendar year.

   3.   The report shall be filed on 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 Tables/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 43-02, which identifies the filing as the ARMIS USOA Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a

year's data. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.

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

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

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

1.   The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required study area reports, a carrier submits a report which combines data for more than one study area, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."

2.   The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."

3.   See the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.

D.   **Where to File**

1.   Carriers submitting FCC Report 43-02 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

	Trans- mittal Letter	Edit Check Report	Confi- Dential Paper Report	Confi- dential 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 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 445 Twelfth Street, S.W.; 6-A220 Washington, D.C. 20554	1	1	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	—	—	—	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

	Trans-Mittal Letter	Edit Check Report	Unre-Stricted Paper Report	Unre-stricted 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	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 445 Twelfth Street, S.W.; 6-A220 Washington, D.C. 20554	1	1	1	1
International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036	1	1	1	1

E.   **Footnotes**

1.   If any data for the current period differs materially from those for the previous period or the corresponding period of the preceding year and the difference is not self-explanatory but was caused by unusual circumstances, the filing carrier must include footnote text to explain the specific circumstances fully. Certain items require accompanying footnotes and those items are specified in the appropriate section of the instructions for filing the 43-02. Such footnotes are mandatory and must be entered in the Footnote Text Records and Footnote Table.

EXAMPLE:

Table B-12, columns (f) and (g) require the reporting carrier to explain in a footnote each adjustment of $100,000 or more.

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 <u>not</u> 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 <u>not</u> 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 <u>not</u> say, "Corrected Data."
Do say, "$xxxx is changed to $xxxx because ...".

Do <u>not</u> 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 to ....because...."

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

F.   **Errata**

1 .   Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-02. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report and Paper Specifications. In addition, the carrier must include in the transmittal letter, a brief statement indicating the reason for the errata.

G.   **Certification**

1.   Carriers must certify the accuracy of the data submitted in FCC Report 43-02 by including a certification statement, signed by a corporate officer, as the last page of

the paper report.

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

H.   **Waivers**

1.   If a carrier determines that it will be unable to provide data required by FCC Report 43-02, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.

2.   Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.

3.   Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I.   **Extension of Filing Time**

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

J.   **Public Information**

1.   The Public or Unrestricted Versions of the paper reports filed as Report 43-02 may be examined by the public from 9:00 a.m. to 5:00 p.m., Monday through Friday, in Room CY-A257, 445 Twelfth Street, S.W., Washington, D.C.

2.   Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-02 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.

For further information regarding these procedures, contact:

Barbara Van Hagen
FCC Common Carrier Bureau
Accounting Safeguards Division
(202) 418-0840

SUMMARY

Estimated Average Burden Hours Per Response 960

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report and lists the company level USOA data which must be provided annually. It contains the following:

All monetary figures must be rounded to the nearest thousand dollars. All percentage amounts and ratios must be rounded to 2 decimal places. Service life must be rounded to 1 decimal place. Unless otherwise indicated, account balances must reflect the operations as of the end of the reporting period (December 31, 19XX).

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 data and an explanation as a footnote to the field. The data must not be entered in an N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

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

NOTICE: The ARMIS USOA Report collects the operating results of the carriers, total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 960 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.

STATE ROW NUMBERS AND CODES
REFERENCE TABLE

State or Territory	Row Number	Code
Alabama	0110	AL
Total Alabama	0115	
Alaska	0120	AK
Total Alaska	0125	
Arizona	0130	AZ
Total Arizona	0135	
Arkansas	0140	AR
Total Arkansas	0145	
California	0150	CA
Total California	0155	
Colorado	0160	CO
Total Colorado	0165	
Connecticut	0170	CT
Total Connecticut	0175	
Delaware	0180	DE
Total Delaware	0185	
District of Columbia	0190	DC
Total D. of C.	0195	
Florida	0200	FL
Total Florida	0205	
Georgia	0210	GA
Total Georgia	0215	
Hawaii	0220	HI
Total Hawaii	0225	
Idaho	0230	ID
Total Idaho	0235	
Illinois	0240	IL
Total Illinois	0245	
Indiana	0250	IN
Total Indiana	0255	
Iowa	0260	IA
Total Iowa	0265	
Kansas	0270	KS
Total Kansas	0275	
Kentucky	0280	KY
Total Kentucky	0285	
Louisiana	0290	LA
Total Louisiana	0295	

State or Territory	Row Number	Code
Maine	0300	ME
Total Maine	0305	
Maryland	0310	MD
Total Maryland	0315	
Massachusetts	0320	MA
Total Massachusetts	0325	
Michigan	0330	MI
Total Michigan	0335	
Minnesota	0340	MN
Total Minnesota	0345	
Mississippi	0350	MS
Total Mississippi	0355	
Missouri	0360	MO
Total Missouri	0365	
Montana	0370	MT
Total Montana	0375	
Nebraska	0380	NE
Total Nebraska	0385	
Nevada	0390	NV
Total Nevada	0395	
New Hampshire	0400	NH
Total New Hampshire	0405	
New Jersey	0410	NJ
Total New Jersey	0415	
New Mexico	0420	NM
Total New Mexico	0425	
New York	0430	NY
Total New York	0435	
North Carolina	0440	NC
Total North Carolina	0445	
North Dakota	0450	ND
Total North Dakota	0455	
Ohio	0460	OH
Total Ohio	0465	
Oklahoma	0470	OK
Total Oklahoma	0475	
Oregon	0480	OR
Total Oregon	0485	
Pennsylvania	0490	PA
Total Pennsylvania	0495	
Rhode Island	0500	RI
Total Rhode Island	0505	

State or Territory	Row Number	Code
South Carolina	0510	SC
Total South Carolina	0515	
South Dakota	0520	SD
Total South Dakota	0525	
Tennessee	0530	TN
Total Tennessee	0535	
Texas	0540	TX
Total Texas	0545	
Utah	0550	UT
Total Utah	0555	
Vermont	0560	VT
Total Vermont	0565	
Virginia	0570	VA
Total Virginia	0575	
Washington	0580	WA
Total Washington	0585	
West Virginia	0590	WV
Total West Virginia	0595	
Wisconsin	0600	WI
Total Wisconsin	0605	
Wyoming	0610	WY
Total Wyoming	0615	
Puerto Rico	0710	PR
Total Puerto Rico	0715	
Virgin Islands	0720	VI
Total Virgin Islands	0725	
Northern Mariana Islands	0730	MC
Total Northern Mariana Islands	0735	
Ocean Cable	0810	OC
Total Ocean Cable	0815	
Nonstate Specific	0900	NS (AT&T)
Total Nonstate Specific	0905	
Total Company	0910	TO

Use State Names and Codes where applicable throughout the 43-02 Report. Note that the rows with the state totals and row numbers and <u>no</u> codes on them apply only to Table B-7.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-1
Page 1 of 1

Table C-1 - IDENTITY OF RESPONDENT

Row No.	Classification (a)	Description (b)
0100	Exact Name or Respondent	
0110	Date of Incorporation	
0120	State of Incorporation	
	States of Operation	
0130	State of Operation	Alabama
0131	State of Operation	
0132	State of Operation	
0133	State of Operation	
0134	State of Operation	
0135	State of Operation	
0136	State of Operation	
0137	State of Operation	
0138	State of Operation	
0139 ****	State of Operation	
0199	State of Operation	
	Laws Affecting Organization	
0200	Date of Passage	
0210	Date of Filing Certificate	
0220	Date of Reorganization	
0230	Date of Receivership	
0240	Date of Trust	
	Partnership	
0250	Partner and Date of Formation	
0251	Partner and Date of Formation	
0252	Partner and Date of Formation	
0253 ****	Partner and Date of Formation	
0258	Partner and Date of Formation	
0260	Law of State or Territory	
0261	Continuation of Law of State or Territory	
0262	Continuation of Law of State or Territory	
0270	Law of State or Territory	
0271	Continuation of Law of State or Territory	
0272 ****	Continuation of Law of State or Territory	
0290	Law of State or Territory	
0291	Continuation of Law of State or Territory	
0292	Continuation of Law of State or Territory	

****Denotes missing rows.
(See State Row Numbers and Codes Reference Table for reporting the state applicable to your filing.)

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx
                                                                                                                        Table C-2
                                                                                                                        Page 1 of 1
                                    Table C-2 - CONTROL OVER RESPONDENT

Row No.	Classification (a)	Description (b)
0100	The Form of Control	
	Directly Controlling Organization or Person	
0110	Name and Address of Controlling Organization	
0111	Continuation of data on Controlling Organization	
0112	Continuation of data on Controlling Organization	
	Joint Controlling Organization or Person	
0150	Name and Address of Organization or Person	
0151	Continuation of Organization Controlling Jointly	
0152	Continuation of Organization Controlling Jointly	
0160	Name and Address of Organization or Person	
0161	Continuation of Organization Controlling Jointly	
0162 ****	Continuation of Organization Controlling Jointly	
0190	Name and Address of Organization or Person	
0191	Continuation of Organization Controlling Jointly	
0192	Continuation of Organization Controlling Jointly	
0200	The Means by Which Control Was Held	
0210	The Extent of Control	
	Indirect Control	
0300	Name of Org. who Controlled Directly Contr. Org.	
0310	Name of Org. who Controlled Directly Contr. Org.	
0320	Name of Org. who Controlled Directly Contr. Org.	
0330 ****	Name of Org. who Controlled Directly Contr. Org.	
0390	Name of Org. who Controlled Directly Contr. Org.	
	Control as Trustee	
0400	Name and Address of Beneficiary	
0401	Continuation of data on Beneficiary	
0402	Continuation of data on Beneficiary	
0410	Name and Address of Beneficiary	
0411	Continuation of data on Beneficiary	
0412 ****	Continuation of data on Beneficiary	
0490	Name and Address of Beneficiary	
0491	Continuation of data on Beneficiary	
0492	Continuation of data on Beneficiary	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-3
Page 1 of 1

Table C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

Row No.	Classification (a)	Name and Address (City and State) (b)	SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised (c)	Term Expired or Current Term Will Expire (d)	Served Continuously From (e)
0100	SEC 10-K	N/A		N/A	N/A
0101	Director				
0102	Director				
0103	Director				
0104	Director				
0105	Director				
0106	Director				
0107	Director				
0108	Director				
0109	Director				
0110	Director				
0111	Director				
0112	Director				
0113	Director				
0114	Director				
0115	Director				
****					
0199	Director				
0201	Officer				
0202	Officer				
0203	Officer				
0204	Officer				
0205	Officer				
0206	Officer				
0207	Officer				
0208	Officer				
0209	Officer				
0210	Officer				
0211	Officer				
0212	Officer				
0213	Officer				
0214	Officer				
0215	Officer				
****					
0299	Officer				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx								xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx								SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-4
Page 1 of 1

Table C-4 - STOCKHOLDERS

Row No.	Classification (a)	Description (b)	Number (c)
0100	Class of Stock		N/A
0110	Stockholder		
0111	Stockholder		
0112	Stockholder		
0113	Stockholder		
0114	Stockholder		
0115	Stockholder		
****			
0139	Stockholder		
0140	Total Number of Shares Held	N/A	
0150	Total Holders of Class of Stock	N/A	
0160	Date of Compilation		N/A
0170	Purpose of Compilation		N/A
0200	Class of Stock		N/A
0210	Stockholder		
0211	Stockholder		
0212	Stockholder		
0213	Stockholder		
0214	Stockholder		
0215	Stockholder		
****			
0239	Stockholder		
0240	Total Number of Shares Held	N/A	
0250	Total Holders of Class of Stock	N/A	
0260	Date of Compilation		N/A
0270	Purpose of Compilation		N/A
0300	Class of Stock		N/A
0310	Stockholder		
0311	Stockholder		
0312	Stockholder		
0313	Stockholder		
0314	Stockholder		
0315	Stockholder		
****			
0339	Stockholder		
0340	Total Number of Shares Held	N/A	
0350	Total Holders of Class of Stock	N/A	
0360	Date of Compilation		N/A
0370	Purpose of Compilation		N/A
0900	Class of Stock		N/A
0910	Stockholder		
0911	Stockholder		
0912	Stockholder		
0913	Stockholder		
0914	Stockholder		
0915	Stockholder		
****			
0939	Stockholder		
0940	Total Number of Shares Held	N/A	
0950	Total Holders of Class of Stock	N/A	
0960	Date of Compilation		N/A
0970	Purpose of Compilation		N/A

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-5
Page 1 of 3

Table C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification	Description/Identification	Date	Description of Contract	State	Date of Change	Description of Change	Est. Increase or Decrease In Annual Rev.	Est. Savings or Additional Cost to Public
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Extensions of System								
0110	Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0111	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0112	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0120	Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0121	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0122	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
0190	Name of Extension		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0191	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0192	Continuation of data on Extension of System		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Substantial Portions or All Property Sold								
0210	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0211	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0212	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0220	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0221	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0222	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
0290	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0291	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0292	Continuation of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0300	Map Defining Territory		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Companies Coming Under the Direct Control of the Carrier								
1010	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1011	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1012	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1013	Cont. of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1020	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1021	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1022	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1023	Cont. of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1090	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1091	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1092	Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1093	Cont. of Description of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Changes in the Direct Control of a Company								
1110	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1111	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1112	Descrip. of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1113	Cont. of Descrip. of Change in Dir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1120	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1121	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1122	Descrip. of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1123	Cont. of Descrip. of Change in Dir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1190	Form of Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1191	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1192	Descrip. of the Change in the Direct Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1193	Cont. of Descrip. of Change in Dir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-5
Page 2 of 3

Table C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification	Description/Identification	Date	Description of Contract	State	Date of Change	Description of Change	Est. Increase or Decrease In Annual Rev.	Est. Savings or Additional Cost to Public
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Changes Affecting the Direct Control of a Company								
1210	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1211	Descript. of the Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1212	Cont. of Descrip. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1220	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1221	Descript. of the Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1222	Cont. of Descrip. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1290	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1291	Descript. of the Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1292	Cont. of Descrip. of Change Affecting Dir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Companies Coming Under Indirect Control of the Carrier								
1310	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1311	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1312	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1313	Cont. of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1320	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1321	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1322	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1323	Cont. of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1390	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1391	Name and Address of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1392	Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1393	Cont. of Description of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Changes in the Indirect Control of a Company								
1410	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1411	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1412	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1413	Cont. of Descript. of Change in Indir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1420	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1421	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1422	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1423	Cont. of Descript. of Change in Indir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1490	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1491	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1492	Description of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1493	Cont. of Descript. of Change in Indir. Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Changes Affecting the Indirect Control of a Company								
1510	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1511	Descrip.of the Change Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1512	Cont. of Descript. of Chg. Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1520	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1521	Descrip.of the Change Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1522	Cont. of Descript. of Chg. Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1590	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1591	Descrip.of the Change Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1592	Cont. of Descript. of Chg. Affecting Indir. Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table C-5
Page 3 of 3

Table C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification	Description/Identification	Date	Description of Contract	State	Date of Change	Description of Change	Est. Increase or Decrease In Annual Rev.	Est. Savings or Additional Cost to Public
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Important Contracts, Agreements, Etc.								
1610	Important Contract or Agreement					N/A	N/A	N/A	N/A
1611	Important Contract or Agreement					N/A	N/A	N/A	N/A
1612	Important Contract or Agreement					N/A	N/A	N/A	N/A
1613	Important Contract or Agreement					N/A	N/A	N/A	N/A
1614	Important Contract or Agreement					N/A	N/A	N/A	N/A
1615	Important Contract or Agreement					N/A	N/A	N/A	N/A
1616	Important Contract or Agreement					N/A	N/A	N/A	N/A
1617	Important Contract or Agreement					N/A	N/A	N/A	N/A
1618	Important Contract or Agreement					N/A	N/A	N/A	N/A
1619	Important Contract or Agreement					N/A	N/A	N/A	N/A
1620	Important Contract or Agreement					N/A	N/A	N/A	N/A
1621	Important Contract or Agreement					N/A	N/A	N/A	N/A
1622	Important Contract or Agreement					N/A	N/A	N/A	N/A
1623	Important Contract or Agreement					N/A	N/A	N/A	N/A
****									
1793	Important Contract or Agreement					N/A	N/A	N/A	N/A
	Changes in Accounting Standards								
1810	Identification of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1811	Descrip. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1812	Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1820	Identification of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1821	Descrip. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1822	Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1890	Identification of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1891	Descrip. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1892	Continuation of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Important Changes In Service and Rate Schedules								
0401	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0402	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0403	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0404	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0405	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0406	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0407	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0408	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0409	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0410	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0411	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0412	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0413	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0414	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0415	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
****									
0999	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx
Study Area: xxxxxxxxxxxxxxxxxxxx
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-1
Page 1 of 4

TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Acct. No.	Account Title (a)	Amount (b)
	Current Assets	
1130	Cash	
1140	Special cash deposits	
1150	Working cash advances	
1160	Temporary investments	
1120	Cash and equivalents	
1180	Telecommunications accounts receivable	
1181	Accounts receivable allowance-telecommunications	
1190	Other accounts receivable	
1191	Accounts receivable allowance-other	
1200	Notes receivable	
1201	Notes receivable allowance	
1210	Interest and dividends receivable	
1220	Inventories	
120	Total Noncash Current (excluding prepayments)	
1290	Prepaid rents	
1300	Prepaid taxes	
1310	Prepaid insurance	
1320	Prepaid directory expenses	
1330	Other prepayments	
1280	Prepayments	
1350	Other Current Assets	
130	Total Current Assets	
	Noncurrent Assets	
1401	Investments in affiliated companies	
1402	Investments in nonaffiliated companies	
1406	Nonregulated investments	
1407	Unamortized debt issuance expense	
1408	Sinking funds	
1410	Other noncurrent assets	
1437	Deferred tax regulatory asset	
1438	Deferred maintenance and retirements	
1439	Deferred charges	
1500	Other jurisdictional assets-net	
150	Total Noncurrent Assets	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-1
Page 2 of 4

TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	Plant					
2001	Telecommunications plant in service (TPIS)					
2002	Property held for future telecommunications use (PHFTU)					
2003	Telephone plant under construction (TPUC)					
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Telecommunications plant adjustment					
2006	Nonoperating plant					
2007	Goodwill					
210	Total Plant					
	TPIS - General Support					
2111	Land					
2112	Motor vehicles					
2113	Aircraft					
2114	Special purpose vehicles					
2115	Garage work equipment					
2116	Other work equipment					
2121	Buildings					
2122	Furniture					
2123	Office equipment					
2124	General purpose computers					
2110	Land and Support					
	TPIS - Central Office					
2211	Analog electronic switching					
2212	Digital electronic switching					
2215.1	Step-by-step switching					
2215.2	Crossbar switching					
2215.3	Other electro-mechanical switching					
2215	Electro-mechanical switching					
2210	Central Office-Switching					
2220	Operator Systems					
2231.1	Satellite & earth stations					
2231.2	Other radio facilities					
2231	Radio systems					
2232	Circuit equipment					
2230	Central Office-Transmission					
	TPIS - Information Origination/Termination					
2311	Station apparatus					
2321	Customer premises wiring					
2341	Large PBX					
2351	Public telephone terminal equipment					
2362	Other terminal equipment					
2310	Information Origination/Termination					
	TPIS - Cable & Wire					
2411	Poles					
2421	Aerial cable					
2422	Underground cable					
2423	Buried cable					
2424	Submarine cable					
2425	Deep sea cable					
2426	Intrabuilding network cable					
2431	Aerial wire					
2441	Conduit systems					
2410	Cable & Wire					
240	Total TPIS (before amortizable assets)					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-1
Page 3 of 4

TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	TPIS Amortizable Assets					
2681	Capital Leases					
2682	Leasehold Improvements					
2680	Amortized Tangibles					
2690	Intangibles					
260	Total TPIS					

Row/ Acct. No.	Account Title (a)	Amount (b)
	Depreciation and Amortization	
3100	Accumulated depreciation	
3200	Accumulated depreciation - PHFTU	
3300	Accumulated depreciation - nonoperating	
3410	Accumulated amortization - Capitalized leases	
3420	Accumulated amortization - Leasehold improvement	
3400	Accumulated amortization - Tangibles	
3500	Accumulated amortization - Intangibles	
3600	Accumulated amortization - Other	
340	Total Depreciation and Amortization	
350	Net Plant	
360	Total Assets	
	Current Liabilities	
4010	Accounts payable	
4020	Notes payable	
4030	Advanced billing and payments	
4040	Customer's deposits	
4050	Current maturities -long term debt	
4060	Current maturities - capital leases	
4070	Income taxes - accrued	
4080	Other taxes - accrued	
4100	Net current deferred operating income taxes	
4110	Net current deferred nonoperating income taxes	
4120	Other accrued liabilities	
4130	Other current liabilities	
410	Total Current Liabilities	
	Long-Term Debt	
4210	Funded debt	
4220	Premium on long-term debt	
4230	Discount on long-term debt	
4240	Reacquired debt	
4250	Obligations under capital leases	
4260	Advances from affiliated companies	
4270	Other long-term debt	
420	Total Long-Term Debt	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-1
Page 4 of 4

TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	Other Liabilities and Deferred Credits	
4310	Other long-term liabilities	
4320	Unamortized operating investment tax credits - net	
4330	Unamortized nonoperating investment tax credits - net	
4340	Net noncurrent deferred operating income taxes	
4341	Net deferred tax liability adjustments	
4350	Net noncurrent deferred nonoperating income taxes	
4360	Other deferred credits	
4361	Deferred tax regulatory liability	
4370	Other jurisdictional liabilities/deferred credits - net	
430	Total Other Liabilities and Deferred Credits	
	Stockholders' Equity	
4510	Capital stock	
4520	Additional paid-in capital	
4530	Treasury stock	
4540	Other capital	
4550	Retained earnings	
440	Total Stockholders' Equity	
450	Total Liabilities and Stockholders' Equity	
460	Retained Earnings (Beginning of Year)	
465	Net Income	
470	Dividends Declared	
475	Miscellaneous Debits	
480	Miscellaneous Credits	
490	Retained Earnings (End of Year)	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-2
Page 1 of 1

TABLE B-2 - STATEMENT OF CASH FLOWS
(Dollars in thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
	INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:		
	Cash Flows From Operating Activities:		
0100	Net Income/Loss	N/A	
	Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
0110	Depreciation and Amortization		N/A
0120	Provision for Losses for Accounts Receivables		N/A
0130	Deferred Income Taxes - Net		N/A
0140	Unamortized ITC - Net		N/A
0150	Allowance for Funds Used During Construction		N/A
0160	Net Change in Operating Receivables		N/A
0170	Net Change in Materials, Supplies & Inventories		N/A
0180	Net Change in Operating Payables & Accrued Liabilities		N/A
0190	Net Change in Other Assets and Deferred Charges		N/A
0200	Net Change in Other Liabilities and Deferred Credits		N/A
0210	Other		N/A
0220	Total Adjustments	N/A	
0230	Net Cash Provided By/Used in Operating Activities	N/A	
	Cash Inflows/Outflows from Investing Activities:		
0240	Construction/Acquisition of Property, Plant and Equipment		N/A
0250	Proceeds from Disposals of Property, Plant and Equipment		N/A
0260	Investments In & Advances to Affiliates		N/A
0270	Proceeds from Repayment of Advances		N/A
0280	Other Investing Activities		N/A
0290	Net Cash Provided By/Used in Investment Activities	N/A	
	Cash Flows from Financing Activities:		
0300	Net Increase/Decrease in Short-Term Debt		N/A
0310	Advances from Affiliates		N/A
0320	Repayment of Advances from Affiliates		N/A
0330	Proceeds from Long-Term Debt		N/A
0340	Repayment of Long-Term Debt		N/A
0350	Payment of Capital Lease Obligations		N/A
0360	Proceeds from Issue of Common Stock/Equity Investment from Parent		N/A
0370	Repurchase of Treasury Shares		N/A
0380	Dividends Paid		N/A
0390	Other Financing Activities		N/A
0400	Net Cash Provided by Financing Activities	N/A	
0410	Effect of Exchange Rate Changes on Cash	N/A	
0420	Net Increase/Decrease in Cash and Cash Equivalents	N/A	
0430	Cash & Cash Equivalents - Beginning of Period	N/A	
0440	Cash & Cash Equivalents - End of Period	N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 1 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1401/1402					
			Common (c)	Preferred (d)	Advances (e)	Long Term Debt (f)	Adjustments (g)	Net (h)

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification	Company Name	Common	Preferred	Advances	Long Term Debt	Adjustments	Net
0101	Investment							
0102	Investment							
0103	Investment							
0104	Investment							
0105	Investment							
****	****	*****	****	****	****	****	****	****
0128	Investment							
0129	All Other Investments	N/A						
0130	Total Equity Method	N/A						

Cost Method:

Row No.	Classification	Company Name	Common	Preferred	Advances	Long Term Debt	Adjustments	Net
0201	Investment							
0202	Investment							
0203	Investment							
0204	Investment							
0205	Investment							
****	*****	*****	****	****	****	****	****	****
0228	Investment							
0229	All Other Investments	N/A						
0230	Total Cost Method	N/A						

Row No.	Classification	Company Name	Common	Preferred	Advances	Long Term Debt	Adjustments	Net
0240	Total Affiliates	N/A						
0250	Non-Affiliates	N/A						
0260	Total Investments	N/A						

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 2 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1160			
			Beg. Balance (i)	Gross Debit (j)	Gross Credit (k)	Net (l)

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification (a)	Company Name (b)	Beg. Balance (i)	Gross Debit (j)	Gross Credit (k)	Net (l)
0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	****	*****	****	****	****	****
0128	Investment					
0129	All Other Investments	N/A				
0130	Total Equity Method	N/A				

Cost Method:

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
****	*****	*****	****	****	****	****
0228	Investment					
0229	All Other Investments	N/A				
0230	Total Cost Method	N/A				

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 3 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1180			
			Beg. Balance (m)	Gross Debit (n)	Gross Credit (o)	Net (p)

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification (a)	Company Name (b)	Beg. Balance (m)	Gross Debit (n)	Gross Credit (o)	Net (p)
0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	*****	*****	****	****	****	****
0128	Investment					
0129	All Other Investments	N/A				
0130	Total Equity Method	N/A				

Cost Method:

Row No.	Classification (a)	Company Name (b)	Beg. Balance (m)	Gross Debit (n)	Gross Credit (o)	Net (p)
0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
****	*****	*****	****	****	****	****
0228	Investment					
0229	All Other Investments	N/A				
0230	Total Cost Method	N/A				

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 4 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (aa)	Company Name (ab)	Account 1190			
			Beg. Balance (ac)	Gross Debit (ad)	Gross Credit (ae)	Net (af)

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	*****	****	****	****	****
0328	Investment					
0329	All Other Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
****	*****	*****	****	****	****	****
0428	Investment					
0429	All Other Investments	N/A				
0430	Total Cost Method	N/A				

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 5 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (aa)	Company Name (ab)	Beg. Balance (ag)	Gross Debit (ah)	Gross Credit (ai)	Net (aj)
			Account 1200			

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification (aa)	Company Name (ab)	Beg. Balance (ag)	Gross Debit (ah)	Gross Credit (ai)	Net (aj)
0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	*****	****	****	****	****
0328	Investment					
0329	All Other Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
****	*****	*****	****	****	****	****
0428	Investment					
0429	All Other Investments	N/A				
0430	Total Cost Method	N/A				

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-3
Page 6 of 6

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (aa)	Company Name (ab)	Account 1210 Beg. Balance (ak)	Gross Debit (al)	Gross Credit (am)	Net (an)	Total (ao)

AFFILIATED COMPANIES

Equity Method:

Row No.	Classification (aa)	Company Name (ab)	Beg. Balance (ak)	Gross Debit (al)	Gross Credit (am)	Net (an)	Total (ao)
0301	Investment						
0302	Investment						
0303	Investment						
0304	Investment						
0305	Investment						
****	*****	*****	*****	*****	*****	*****	*****
0328	Investment						
0329	All Other Investments	N/A					
0330	Total Equity Method	N/A					

Cost Method:

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net	Total
0401	Investment						
0402	Investment						
0403	Investment						
0404	Investment						
0405	Investment						
****	*****	*****	*****	*****	*****	*****	*****
0428	Investment						
0429	All Other Investments	N/A					
0430	Total Cost Method	N/A					

Row No.	Classification	Company Name	Beg. Balance	Gross Debit	Gross Credit	Net	Total
0440	Total Affiliates	N/A					
0450	Non-Affiliates	N/A					
0460	Total Investments	N/A					

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-4
Page 1 of 1

TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Publicly Filed Agreements (ee)	Prevailing Market Price (f)	Total Purchase/ Sales (g)

A.   ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

Row No.	Classification	Name of Affiliate	Net Book Cost	Fair Market Value	Tariff	Publicly Filed Agreements	Prevailing Market Price	Total Purchase/Sales
0101	Asset Purchased							
0102	Asset Purchased							
0103	Asset Purchased							
0104	Asset Purchased							
0105	Asset Purchased							
****	****	****	****	****	****	****	****	****
0138	Asset Purchased							
0139	From All Others	N/A						
0140	Total Purchases	N/A						

B.   ANALYSIS OF ASSETS SOLD TO AFFILIATES

Row No.	Classification	Name of Affiliate	Net Book Cost	Fair Market Value	Tariff	Publicly Filed Agreements	Prevailing Market Price	Total Purchase/Sales
0201	Asset Sold							
0202	Asset Sold							
0203	Asset Sold							
0204	Asset Sold							
0205	Asset Sold							
****	*****	*****	*****	*****	*****	*****	*****	****
0238	Asset Sold							
0239	To All Others	N/A						
0240	Total Sales	N/A						

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-5
Page 1 of 4

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor vehicles				
0110	Aircraft				
0120	Special purpose vehicles				
0130	Garage work equipment				
0140	Other work equipment				
0150	Buildings				
0160	Furniture				
0180	Office support equipment				
0190	Company communications equipment				
0200	General purpose computers				
0210	Total Support Assets				
0220	Analog electronic switching				
0230	Digital electronic switching				
0240	Step-by-step switching				
0250	Crossbar switching				
0260	Other electro-mechanical switching				
0270	Total Central Office Switching				
0280	Operator systems				
0290	Satellite and earth station facilities				
0300	Other radio facilities				
0310	Circuit equipment				
0320	Total Central Office-Transmission				
0330	Station apparatus				
0340	Customer premises wiring				
0350	Large private branch exchange				

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

<div align="right">Table B-5
Page 2 of 4</div>

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public telephone terminal equipment				
0370	Other terminal equipment				
0380	Total Information Origination/Termination				
0390	Poles				
0400	Aerial cable				
0410	Underground cable				
0420	Buried cable				
0430	Submarine cable				
0440	Deep sea cable				
0450	Intrabuilding network cable				
0460	Aerial wire				
0470	Conduit systems				
0480	Total Cable and Wire Facilities				
0490	Total Accumulated Depreciation				

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-5
Page 3 of 4

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles					
0110	Aircraft					
0120	Special purpose vehicles					
0130	Garage work equipment					
0140	Other work equipment					
0150	Buildings					
0160	Furniture					
0180	Office support equipment					
0190	Company communications equipment					
0200	General purpose computers					
0210	Total Support Assets					
0220	Analog electronic switching					
0230	Digital electronic switching					
0240	Step-by-step switching					
0250	Crossbar switching					
0260	Other electro-mechanical switching					
0270	Total Central Office-Switching					
0280	Operator systems					
0290	Satellite and earth station facilities					
0300	Other radio facilities					
0310	Circuit equipment					
0320	Total Central Office-Transmission					
0330	Station apparatus					
0340	Customer premises wiring					
0350	Large private branch exchange					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-5
Page 4 of 4

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public telephone terminal equipment					
0370	Other terminal equipment					
0380	Total Information Origination/Termination					
0390	Poles					
0400	Aerial cable					
0410	Underground cable					
0420	Buried cable					
0430	Submarine cable					
0440	Deep sea cable					
0450	Intrabuilding network cable					
0460	Aerial wire					
0470	Conduit system					
0480	Total Cable and Wire Facilities					
0490	Total Accumulated Depreciation					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-6
Page 1 of 1

TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION
(Dollars in thousands)

Row No.	Description (a)	Telephone Plant Before Amortizable Assets (Accounts 2110 through 2441)					
		Telephone Plant Beginning Balance (b)	Telephone Plant Additions (c)	Telephone Plant Retirements w/Traffic (d)	Telephone Plant Retirements w/o Traffic (e)	Other Charges and Credits (f)	Telephone Plant Ending Balance (g)

EXAMPLE:

Row No.	Description	(b)	(c)	(d)	(e)	(f)	(g)
0110	Alabama						
0910	Total						

(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

Row No.	Description (a)	Accumulated Depreciation (Account 3100)							
		Beginning Balance (h)	Depreciation Accruals (i)	Gross Salvage (j)	Cost of Removal (k)	Other Charges and Credits (l)	Ending Balance (m)	Beginning Ratio (n)	Ending Ratio (o)

EXAMPLE:

Row No.	Description	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
0110	Alabama								
0910	Total								

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-7
Page 1 of 1

TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION
(Dollars in thousands)

Row No.	Classification (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	(Method) Whole or Remaining Life (d)	Life Years (e)	Net Salvage (%) (f)	Depreciation	
							Accumulated (%) (g)	Rate (%) (h)
EXAMPLE:								
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0115	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(Use a separate page for reporting each jurisdiction.)
(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

Row No.	Classification (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	Account 6561		Average Plant Balance (k)	Composite Rate (%) (l)
				Expensed Amount (i)	Amortized Amount (j)		
EXAMPLE:							
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0115	Total	N/A	N/A			N/A	N/A

(Use a separate page for reporting each jurisdiction.)
(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-8
Page 1 of 1

TABLE B-8 - CAPITAL LEASES
(Dollars in thousands)

Row No.	Classification (a)	Plant Account (b)	Name of Category of Plant (c)	Capitalized Amount (d)	Accumulated Amortization in Acct. 3410 (e)	Balance (f)
0101	Lease					
0102	Lease					
0103	Lease					
0104	Lease					
0105	Lease					
****	*****	*****	*****	*****	*****	*****
0130	Lease					
0140	Total	N/A	N/A			

****Denotes missing rows.

Row No.	Classification (a)	Name of Category of Plant (c)	LEASE OBLIGATION		ANNUAL LEASE COST COMPONENTS		
			Current Acct. 4060 (g)	Long-Term Acct. 4250 (h)	Amort. Acct. 6563 (i)	Interest Acct. 7520 (j)	Other (k)
0101	Lease						
0102	Lease						
0103	Lease						
0104	Lease						
0105	Lease						
****	*****	*****	*****	*****	*****	*****	*****
0130	Lease						
0140	Total	N/A					

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-9
Page 1 of 1

TABLE B-9 - DEFERRED CHARGES
(Dollars in thousands)

Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Charge		
0102	Deferred Charge		
0103	Deferred Charge		
0104	Deferred Charge		
0105	Deferred Charge		
****	*****	*****	*****
0140	Aggregate of all Other Items	N/A	
0150	Total	N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-10
Page 1 of 1

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES
(Dollars in thousands)

| Row No. | Classification (a) | Name of Affiliate (b) | Balance at Beginning of the Year (c) | ACTIVITY DURING YEAR | | Balance at End of the Year (f) |
				Gross Debits (d)	Gross Credits (e)	
0101	Payable To					
0102	Payable To					
0103	Payable To					
0104	Payable To					
0105	Payable To					
0106	Payable To					
0107	Payable To					
0108	Payable To					
0109	Payable To					
****	*****	*****	*****	*****	*****	*****
0150	Payable To					
0160	Total	N/A				

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-11
Page 1 of 1

TABLE B-11 - LONG-TERM DEBT
(Dollars in thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt Iss. Expenses Acct. 1407 (g)	Stated Rate % (h)	Yield Rate % (i)
0101	Acct. 4210								
0102	Acct. 4210								
****	*****	*****	*****	*****	*****	*****	*****	*****	*****
0185	Acct. 4210								
0190	Total 4210	N/A	N/A	N/A				N/A	N/A
0201	Acct. 4050								
0202	Acct. 4050								
****	*****	*****	*****	*****	*****	*****	*****	*****	*****
0289	Acct. 4050								
0290	Total 4050	N/A	N/A	N/A				N/A	N/A
0301	Acct. 4260								
0302	Acct. 4260								
****	*****	*****	*****	*****	*****	*****	*****	*****	*****
0308	Acct. 4260								
0310	Total 4260	N/A	N/A	N/A				N/A	N/A
0401	Acct. 4270								
0402	Acct. 4270								
****	*****	*****	*****	*****	*****	*****	*****	*****	*****
0408	Acct. 4270								
0410	Total 4270	N/A	N/A	N/A				N/A	N/A
0500	Total All Accounts	N/A	N/A	N/A				N/A	N/A

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-12
Page 1 of 3

TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit (f)	Adjustments Credit (g)	End of Year Balance (h)
	NET DEFERRED OPERATING INCOME TAXES - ACCOUNTS 4100 AND 4340:							
	Property Related:							
	Net Current Deferred Operating Income Taxes (Account 4100)							
	Provision for Deferred Operating Income Taxes - Net							
0100	Federal Income Taxes		N/A					
0110	State and Local Income Taxes		N/A					
0120	Total Net Current Operating Income Taxes		7250					
	Net Noncurrent Deferred Operating Income Taxes (Account 4340)							
	Provision for Deferred Operating Income Taxes - Net							
0130	Federal Income Taxes		N/A					
0140	State and Local Income Taxes		N/A					
0150	Total Net Noncurrent Operating Income Taxes		7250					
0160	Total Property Related Deferred Operating Income Taxes		N/A					
	Nonproperty Related:							
	Net Current Deferred Operating Income Taxes (Account 4100)							
	Provision for Deferred Operating Income Taxes - Net							
0170	Federal Income Taxes		N/A					
0180	State and Local Income Taxes		N/A					
0190	Total Net Current Operating Income Taxes		7250					
	Net Noncurrent Deferred Operating Income Taxes (Account 4340)							
	Provision for Deferred Operating Income Taxes - Net							
0200	Federal Income Taxes		N/A					
0210	State and Local Income Taxes		N/A					
0220	Total Net Noncurrent Operating Income Taxes		7250					
0230	Total Nonproperty Related Deferred Operating Income Taxes		N/A					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-12
Page 2 of 3

TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit (f)	Adjustments Credit (g)	End of Year Balance (h)
	NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350:							
	Property Related:							
	Net Current Deferred Nonoperating Income Taxes (Account 4110) Provision for Deferred Nonoperating Income Taxes - Net							
0240	Federal Income Taxes		7450					
0250	State and Local Income Taxes		7450					
	Deferred Income Tax Effect of Extraordinary Items - Net							
0260	Federal Income Taxes		7640					
0270	State and Local Income Taxes		7640					
0280	Total Net Current Nonoperating Income Taxes		N/A					
	Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350) Provision for Deferred Nonoperating Income Taxes - Net							
0290	Federal Income Taxes		7450					
0300	State and Local Income Taxes		7450					
	Deferred Income Tax Effect of Extraordinary Items - Net							
0310	Federal Income Taxes		7640					
0320	State and Local Income Taxes		7640					
0330	Total Net Noncurrent Nonoperating Income Taxes		N/A					
0340	Total Net Property Related Deferred Nonoperating Income Taxes		N/A					
	Nonproperty Related:							
	Net Current Deferred Nonoperating Income Taxes (Account 4110) Provision for Deferred Nonoperating Income Taxes - Net							
0350	Federal Income Taxes		7450					
0360	State and Local Income Taxes		7450					
	Deferred Income Tax Effect of Extraordinary Items - Net							
0370	Federal Income Taxes		7640					
0380	State and Local Income Taxes		7640					
0390	Total Net Current Nonoperating Income Taxes		N/A					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-12
Page 3 of 3

TABLE B-12 - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beginning Balance (b)	Account (c)	Current Year Accrual (d)	Current Year Amortization (e)	Adjustments Debit (f)	Adjustments Credit (g)	End of Year Balance (h)
	NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350 (cont'd):							
	Nonproperty Related (cont'd):							
	Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350) Provision for Deferred Nonoperating Income Taxes - Net							
0400	Federal Income Taxes		7450					
0410	State and Local Income Taxes		7450					
	Deferred Income Tax Effect of Extraordinary Items - Net							
0420	Federal Income Taxes		7640					
0430	State and Local Income Taxes		7640					
0440	Total Net Noncurrent Nonoperating Income Taxes		N/A					
0450	Total Nonproperty Related Deferred Nonoperating Income Taxes		N/A					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-13
Page 1 of 1

TABLE B-13 - OTHER DEFERRED CREDITS
(Dollars in thousands)

Row No.	Classification (a)	Name of Item (b)	Amount (c)
0101	Deferred Credit		
0102	Deferred Credit		
0103	Deferred Credit		
0104	Deferred Credit		
0105	Deferred Credit		
****	*****	*****	*****
0140	Aggregate of All Other Items	N/A	
0150	Total Other Deferred Credits	N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table B-14
Page 1 of 1

TABLE B-14 - CAPITAL STOCK
(Dollars in thousands)

Row No.	Classification (a)	Class of Stock (b)	Voting Rights (c)	Par or Stated Value Amount (d)	Number of Shares Authorized (e)	Amount of Stock Issued and Outstanding (f)	Additional Paid-In Capital (g)	Total (h)	Number of Shares of Treasury Stock (i)	Amount in Treasury Stock Account (j)
0101	Stock									
0102	Stock									
0103	Stock									
0104	Stock									
0105	Stock									
0106	Stock									
0107	Stock									
0108	Stock									
0109	Stock									
0110	Stock									
****	*****	*****	*****	*****	*****	*****	*****	*****	*****	*****
0140	Total	N/A	N/A	N/A	N/A				N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx						xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx						SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR
(Dollars in thousands)

Row No.	Classification (a)	Description of Security (b)	REACQUIRED DURING THE YEAR				RETIRED DURING THE YEAR	
			REACQUISITION COST		Book or Face Amount (e)	Number of Shares of Stock (f)	Book or Face Amount (g)	Number of Shares of Stock (h)
			Per $100 of Debt (c)	Per Share of Stock (d)				
CAPITAL STOCK								
0101	Reacquired							
0102	Reacquired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0110	Reacquired							
0121	Retired							
0122	Retired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0130	Retired							
FUNDED DEBT								
0201	Reacquired							
0202	Reacquired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0210	Reacquired							
0221	Retired							
0222	Retired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0299	Retired							

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx
Study Area: xxxxxxxxxxxxxxxxxxxx
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

xxxxx Version
SUBMISSION x

Table B-15
Page 2 of 2

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR
(Dollars in thousands)

Row No.	Classification (a)	Effective Date of Call (if any) (i)	UNAMORTIZED DISCOUNT OR PREMIUM AND EXPENSE		REDEMPTION PREMIUM OR DISCOUNT		REACQUISITION OR REDEMPTION EXPENSES	
			Account (j)	Amount (k)	Account (l)	Amount (m)	Account (n)	Amount (o)
CAPITAL STOCK								
0101	Reacquired							
0102	Reacquired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0110	Reacquired							
0121	Retired							
0122	Retired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0130	Retired							
FUNDED DEBT								
0201	Reacquired							
0202	Reacquired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0210	Reacquired							
0221	Retired							
0222	Retired							
****	*****	*****	*****	*****	*****	*****	*****	*****
0299	Retired							

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
TABLE I-1 - INCOME STATEMENT ACCOUNTS   Page 1 of 6
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	REVENUE ACCOUNTS	
	Local Network Revenues	
5001	Basic area revenue	
5002	Optional extended area revenue	
5003	Cellular mobile service revenue	
5004	Other mobile service revenue	
510	Basic Local Service Revenue	
5010	Public telephone revenue	
5040	Local private line revenue	
5050	Customer premises revenue	
5060	Other local exchange revenue	
5069	Other local exchange revenue settlements	
520	Local Network Service Revenue	
	Network Access Services Revenues	
5081	End user revenue	
5082	Switched access revenue	
5083	Special access revenue	
5084	State access revenue	
5080	Network Access Revenue	
	Long Distance (LD) Network Services Revenues	
5100	LD Message Revenue (Class A)	
5111	LD inward-only revenue	
5112	LD outward-only revenue	
5110	Unidirectional LD Revenue	
5121	Subvoice grade LD private network revenue	
5122	Voice grade LD private network revenue	
5123	Audio program grade LD private network revenue	
5124	Video program grade LD private network revenue	
5125	Digital transmission LD private network revenue	
5126	LD private network switching revenue	
5128	Other LD private network revenue	
5129	Other LD private network revenue settlements	
5120	Long Distance Private Network Revenue	
5160	Other long distance revenue	
5169	Other long distance revenue settlements	
525	LD Network Service Revenues	
	Miscellaneous Revenues	
5230	Directory revenue	
5240	Rent revenue	
5250	Corporate operations revenue	
5261	Special billing arrangements revenue	
5262	Customer operations revenue	
5263	Plant operations revenue	
5264	Other incident regulated revenue	
5269	Other revenue settlements	
5260	Miscellaneous Revenue (Class A)	
5270	Carrier billing and collection revenue	
5200	Miscellaneous Revenue	
5280	Nonregulated Revenue	
5301	Uncollectible revenue-telecommunications	
5302	Uncollectible revenue-other	
5300	Uncollectible Revenue	
530	Total Operating Revenues	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
Page 2 of 6

TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	Plant Specific Operations					
6112	Motor vehicle					
610	Clearance - Motor vehicle					
615	Net Balance - Motor vehicle					
6113	Aircraft					
620	Clearance - Aircraft					
625	Net Balance - Aircraft					
6114	Special purpose vehicle					
630	Clearance - Special purpose vehicle					
635	Net Balance - Special purpose vehicle					
6115	Garage work equipment					
6116	Other work equipment					
640	Clearance - Other work equipment					
645	Net Balance - Other work equipment					
6110	Network support					
6121	Land & building					
6122	Furniture & 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 origination/termination expense					
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					
650	Total Plant Specific Operations					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
Page 3 of 6

TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	Plant Nonspecific Operations					
6511	PHFTU				N/A	
6512	Provisioning				N/A	
660	Clearance - Provisioning				N/A	
665	Net Balance - Provisioning				N/A	
6510	Other property plant and equipment expense				N/A	
6531	Power				N/A	
6532	Network administration				N/A	
6533	Testing				N/A	
6534	Plant operations administration				N/A	
670	Clearance - Plant operations administration				N/A	
675	Net Balance - Plant operation administration				N/A	
6535	Engineering				N/A	
680	Clearance - Engineering				N/A	
685	Net Balance - Engineering				N/A	
6530	Network Operations				N/A	
6540	Access				N/A	
6561	Depreciation-TPIS		N/A	N/A	N/A	
6562	Depreciation-PHFTU		N/A	N/A	N/A	
6563	Amortization-tangible		N/A	N/A	N/A	
6564	Amortization-intangible		N/A	N/A	N/A	
6565	Amortization-other		N/A	N/A	N/A	
6560	Depreciation & Amortization Expense		N/A	N/A	N/A	
690	Total Plant Nonspecific Operations				N/A	
	Customer Operations					
6611	Product management				N/A	
6612	Sales				N/A	
6613	Product advertising				N/A	
6610	Marketing expense				N/A	
6621	Call completion				N/A	
6622	Number services				N/A	
6623	Customer services				N/A	
6620	Service Expense				N/A	
700	Total Customer Operations				N/A	
	Corporate Operations					
6711	Executive				N/A	
6712	Planning				N/A	
6710	Executive and Planning				N/A	
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 and development				N/A	
6728	Other general and administrative				N/A	
6720	General & Administrative				N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
Page 4 of 6

TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
6790	Provision for uncollectible notes		N/A	N/A	N/A	
710	Total Corporate Operations Expense				N/A	
720	Total Operating Expenses					
730	Income Before Other Operating Items and Taxes		N/A	N/A	N/A	N/A

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
Page 5 of 6

TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	Other Operating Income and Expense	
7110	Income from custom work	
7130	Return from nonregulated use of regulated facilities	
7140	Gains/losses from foreign exchange	
7150	Gains/losses from disposition of land & artworks	
7160	Other operating gains and losses	
7100	Other operating income and expenses	
	Operating Taxes	
7210	Operating investment tax credits-net	
7220	Operating Federal income taxes	
7230	Operating state and local income taxes	
7240	Operating other taxes	
7250	Provision for deferred operating income tax-net	
7200	Operating taxes	
	Nonoperating income and expense	
7310	Dividend income	
7320	Interest income	
7330	Income from sinking and other funds	
7340	Allowance for funds used during construction(AFUDC)	
7350	Gains/losses from the disposition of property	
7360	Other nonoperating income	
7370	Special charges	
7300	Nonoperating income and expense	
	Nonoperating Taxes	
7410	Nonoperating investment tax credits-net	
7420	Nonoperating Federal income tax	
7430	Nonoperating state and local income taxes	
7440	Nonoperating other taxes	
7450	Provision for deferred nonoperating income tax-net	
7400	Nonoperating taxes	
	Interest and Related Items	
7510	Interest on funded debt	
7520	Interest expense-capital leases	
7530	Amortization of debt issuance expense	
7540	Other interest deductions	
7500	Interest and related items	
	Extraordinary Items	
7610	Extraordinary income credits	
7620	Extraordinary income charges	
7630	Current income tax effect of extraordinary items-net	
7640	Provision for deferred income tax effect of items-net	
7600	Extraordinary items	
	Jurisdictional Differences & Nonregulated Income	
7910	Income effects of jurisdictional differences-net	
7990	Nonregulated net income	
	Net income	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-1
Page 6 of 6

TABLE I-1 - INCOME STATEMENT ACCOUNTS

Row/ Acct. No.	Account Title (a)	Amount (b)
830	Total number of employees at the end of the year	
840	Number of full-time employees	
850	Number of part-time employees	
860	Total Compensation for the year	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-2
Page 1 of 1

TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Fair Market Value (cc)	Tariff Rate (d)	Publicly Filed Agreements (dd)	Prevailing Market Price (e)	Total Purchase/ Sales (f)

A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

Row No.	Classification	Name of Affiliate						
0101	Service Purchased							
0102	Service Purchased							
0103	Service Purchased							
0104	Service Purchased							
0105	Service Purchased							
****	*****	*****	*****	*****	*****	*****	*****	*****
0138	Service Purchased							
0139	From All Others	N/A						
0140	Total Purchases	N/A						

B. ANALYSIS OF SERVICES SOLD TO AFFILIATES

Row No.	Classification	Name of Affiliate						
0201	Service Sold							
0202	Service Sold							
0203	Service Sold							
0204	Service Sold							
0205	Service Sold							
****	*****	*****	*****	*****	*****	*****	*****	*****
0238	Service Sold							
0239	From All Others	N/A						
0240	Total Sales	N/A						

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-3
Page 1 of 4

TABLE I-3 - PENSION COST
(Dollars in thousands)

| Row No. | Description (a) | AMOUNT | |
		Current Year (b)	Previous Year (c)
	MANAGEMENT PLAN DATA:		
0100	Accumulated Benefit Obligation		
0101	Projected Benefit Obligation		
0102	Fair Value of Plan Assets		
0103	Discount Rate for Settlement of Liabilities (%)		
0104	Expected Long-Term Return on Assets (%)		

Net Periodic Pension Cost:

Row	Description	Current Year	Previous Year
0110	Service Cost		
0111	Interest Cost		
0112	Return on Plan Assets		
0113	Amortization of Transition Amount		
0114	Amortization of Gains or Losses		
0115	Total		

Row	Description	Current Year	Previous Year
0120	Number of Active Employees		
0130	Number of Retired Employees		

REPORTING COMPANY:

Row	Description	Current Year	Previous Year
0140	Minimum Required Contribution		
0141	Actual Contribution		
0142	Maximum Amount Deductible		
0143	Benefit Payments		

Row	Description	Current Year	Previous Year
0150	Pension Cost		
0151	Pension Cost Capitalized		
0152	Accumulated Pension Asset/Liability-End of Year		

Row	Description	Current Year	Previous Year
0160	Number of Active Employees		
0170	Number of Retired Employees		

ARMIS USOA Report

Company:	xxxxxxxxxxxxxxxxxxxxxxxxx										xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx										SUBMISSION x
Period:		From mmmm yyyy To mmmm yyyy
COSA:		xxxx

Table I-3
Page 2 of 4

TABLE I-3 - PENSION COST
(Dollars in thousands)

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)
	NON-MANAGEMENT PLAN DATA:		
0180	Accumulated Benefit Obligation		
0181	Projected Benefit Obligation		
0182	Fair Value of Plan Assets		
0183	Discount Rate for Settlement of Liabilities (%)		
0184	Expected Long-Term Return on Assets (%)		
	Net Periodic Pension Cost:		
0190	Service Cost		
0191	Interest Cost		
0192	Return on Plan Assets		
0193	Amortization of Transition Amount		
0194	Amortization of Gains or Losses		
0195	Total		
0200	Number of Active Employees		
0210	Number of Retired Employees		
	REPORTING COMPANY:		
0220	Minimum Required Contribution		
0221	Actual Contribution		
0222	Maximum Amount Deductible		
0223	Benefit Payments		
0230	Pension Cost		
0231	Pension Cost Capitalized		
0232	Accumulated Pension Asset/Liability-End of Year		
0240	Number of Active Employees		
0250	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-3
Page 3 of 4

TABLE I-3 - PENSION COST
(Dollars in thousands)

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

ALTERNATIVE MANAGEMENT PLAN DATA:

Row No.	Description	Current Year	Previous Year
0260	Accumulated Benefit Obligation		
0261	Projected Benefit Obligation		
0262	Fair Value of Plan Assets		
0263	Discount Rate for Settlement of Liabilities (%)		
0264	Expected Long-Term Return on Assets (%)		

Net Periodic Pension Cost:

Row No.	Description	Current Year	Previous Year
0270	Service Cost		
0271	Interest Cost		
0272	Return on Plan Assets		
0273	Amortization of Transition Amount		
0274	Amortization of Gains or Losses		
0275	Total		

Row No.	Description	Current Year	Previous Year
0280	Number of Active Employees		
0290	Number of Retired Employees		

REPORTING COMPANY:

Row No.	Description	Current Year	Previous Year
0300	Minimum Required Contribution		
0301	Actual Contribution		
0302	Maximum Amount Deductible		
0303	Benefit Payments		

Row No.	Description	Current Year	Previous Year
0310	Pension Cost		
0311	Pension Cost Capitalized		
0312	Accumulated Pension Asset/Liability-End of Year		

Row No.	Description	Current Year	Previous Year
0320	Number of Active Employees		
0330	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-3
Page 4 of 4

TABLE I-3 - PENSION COST
(Dollars in thousands)

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)

ALTERNATIVE NON-MANAGEMENT PLAN DATA:

Row No.	Description (a)	Current Year (b)	Previous Year (c)
0340	Accumulated Benefit Obligation		
0341	Projected Benefit Obligation		
0342	Fair Value of Plan Assets		
0343	Discount Rate for Settlement of Liabilities (%)		
0344	Expected Long-Term Return on Assets (%)		

Net Periodic Pension Cost:

Row No.	Description	Current Year	Previous Year
0350	Service Cost		
0351	Interest Cost		
0352	Return on Plan Assets		
0353	Amortization of Transition Amount		
0354	Amortization of Gains or Losses		
0355	Total		

Row No.	Description	Current Year	Previous Year
0360	Number of Active Employees		
0370	Number of Retired Employees		

REPORTING COMPANY:

Row No.	Description	Current Year	Previous Year
0380	Minimum Required Contribution		
0381	Actual Contribution		
0382	Maximum Amount Deductible		
0383	Benefit Payments		

Row No.	Description	Current Year	Previous Year
0390	Pension Cost		
0391	Pension Cost Capitalized		
0392	Accumulated Pension Asset/Liability-End of Year		

Row No.	Description	Current Year	Previous Year
0400	Number of Active Employees		
0410	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-4
Page 1 of 1

TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)
(Dollars in thousands)

Row No.	Classification (a)	Name of State or Jurisdiction (b)	TYPE OF TAX					Total (h)
			Property (c)	Gross Receipts (d)	Capital Stock (e)	Sales and Use (f)	Other (g)	
0100	U. S. Government	N/A						
0110	State or Jurisdiction	Alabama						
****	*****	*****	*****	*****	*****	*****	*****	*****
0910	State or Jurisdiction	Total						
0920	Charged to Construction	N/A						
0930	Other Credits	N/A						
0940	Net Charged to Account 7240	N/A						

(See State Row Numbers and Codes Reference Table for the row numbers and state codes applicable to your filing.)

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx
Study Area: xxxxxxxxxxxxxxxxxxxx
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

xxxxx Version
SUBMISSION x

Table I-5
Page 1 of 6

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During The Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0110	Property Taxes			N/A				
0111	Property Taxes			N/A				
0112	Property Taxes			N/A				
0113	Property Taxes			N/A				
0114	Property Taxes			N/A				
0115	Aggregate Prior Years	N/A		N/A		N/A		
0116	Total for Category	N/A		N/A		N/A		
0120	Cap. Stock Taxes			N/A				
0121	Cap. Stock Taxes			N/A				
0122	Cap. Stock Taxes			N/A				
0123	Cap. Stock Taxes			N/A				
0124	Cap. Stock Taxes			N/A				
0125	Aggregate Prior Years	N/A		N/A		N/A		
0126	Total for Category	N/A		N/A		N/A		
0130	Social Security Taxes		N/A	N/A				
0131	Social Security Taxes		N/A	N/A				
0132	Social Security Taxes		N/A	N/A				
0133	Social Security Taxes		N/A	N/A				
0134	Social Security Taxes		N/A	N/A				
0135	Aggregate Prior Years	N/A	N/A	N/A		N/A		
0136	Total for Category	N/A	N/A	N/A		N/A		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-5
Page 2 of 6

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During The Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0140	State/Local Taxes				N/A			
0141	State/Local Taxes				N/A			
0142	State/Local Taxes				N/A			
0143	State/Local Taxes				N/A			
0144	State/Local Taxes				N/A			
0145	Aggregate Prior Years	N/A			N/A	N/A		
0146	Total for Category	N/A			N/A	N/A		
0150	Federal Taxes				N/A			
0151	Federal Taxes				N/A			
0152	Federal Taxes				N/A			
0153	Federal Taxes				N/A			
0154	Federal Taxes				N/A			
0155	Aggregate Prior Years	N/A			N/A	N/A		
0156	Total for Category	N/A			N/A	N/A		
0160	Gross Receipts			N/A				
0161	Gross Receipts			N/A				
0162	Gross Receipts			N/A				
0163	Gross Receipts			N/A				
0164	Gross Receipts			N/A				
0165	Aggregate Prior Years	N/A		N/A		N/A		
0166	Total for Category	N/A		N/A		N/A		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

<div align="right">Table I-5
Page 3 of 6</div>

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0170	Regulatory Fee			N/A				
0171	Regulatory Fee			N/A				
0172	Regulatory Fee			N/A				
0173	Regulatory Fee			N/A				
0174	Regulatory Fee			N/A				
0175	Aggregate Prior Years	N/A		N/A		N/A		
0176	Total for Category	N/A		N/A		N/A		
0180	Environmental Tax			N/A				
0181	Environmental Tax			N/A				
0182	Environmental Tax			N/A				
0183	Environmental Tax			N/A				
0184	Environmental Tax			N/A				
0185	Aggregate Prior Years	N/A		N/A		N/A		
0186	Total for Category	N/A		N/A		N/A		
0190	Other Taxes			N/A				
0191	Other Taxes			N/A				
0192	Other Taxes			N/A				
0193	Other Taxes			N/A				
0194	Other Taxes			N/A				
0195	Aggregate Prior Years	N/A		N/A		N/A		
0196	Total for Category	N/A		N/A		N/A		
0200	Total All Categories	N/A				N/A		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-5
Page 4 of 6

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0110	Property Taxes				N/A	
0111	Property Taxes				N/A	
0112	Property Taxes				N/A	
0113	Property Taxes				N/A	
0114	Property Taxes				N/A	
0115	Aggregate Prior Years				N/A	
0116	Total for Category				N/A	
0120	Capital Stock Taxes				N/A	
0121	Capital Stock Taxes				N/A	
0122	Capital Stock Taxes				N/A	
0123	Capital Stock Taxes				N/A	
0124	Capital Stock Taxes				N/A	
0125	Aggregate Prior Years				N/A	
0126	Total for Category				N/A	
0130	Social Security Taxes			N/A	N/A	
0131	Social Security Taxes			N/A	N/A	
0132	Social Security Taxes			N/A	N/A	
0133	Social Security Taxes			N/A	N/A	
0134	Social Security Taxes			N/A	N/A	
0135	Aggregate Prior Years			N/A	N/A	
0136	Total for Category			N/A	N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-5
Page 5 of 6

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0140	State/Local Taxes					N/A
0141	State/Local Taxes					N/A
0142	State/Local Taxes					N/A
0143	State/Local Taxes					N/A
0144	State/Local Taxes					N/A
0145	Aggregate Prior Years					N/A
0146	Total for Category					N/A
0150	Federal Taxes					N/A
0151	Federal Taxes					N/A
0152	Federal Taxes					N/A
0153	Federal Taxes					N/A
0154	Federal Taxes					N/A
0155	Aggregate Prior Years					N/A
0156	Total for Category					N/A
0160	Gross Receipts				N/A	
0161	Gross Receipts				N/A	
0162	Gross Receipts				N/A	
0163	Gross Receipts				N/A	
0164	Gross Receipts				N/A	
0165	Aggregate Prior Years				N/A	
0166	Total for Category				N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-5
Page 6 of 6

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
(Dollars in thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0170	Regulatory Fee				N/A	
0171	Regulatory Fee				N/A	
0172	Regulatory Fee				N/A	
0173	Regulatory Fee				N/A	
0174	Regulatory Fee				N/A	
0175	Aggregate Prior Years				N/A	
0176	Total for Category				N/A	
0180	Environmental Tax				N/A	
0181	Environmental Tax				N/A	
0182	Environmental Tax				N/A	
0183	Environmental Tax				N/A	
0184	Environmental Tax				N/A	
0185	Aggregate Prior Years				N/A	
0186	Total for Category				N/A	
0190	Other Taxes				N/A	
0191	Other Taxes				N/A	
0192	Other Taxes				N/A	
0193	Other Taxes				N/A	
0194	Other Taxes				N/A	
0195	Aggregate Prior Years				N/A	
0196	Total for Category				N/A	
0200	Total for All Categories					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-6
Page 1 of 1

TABLE I-6 - SPECIAL CHARGES
(Dollars in thousands)

Row No.	Classification (a)	Particulars (b)	Amount (c)
0100	Lobbying Expenses	N/A	

OTHER SPECIAL CHARGES

Row No.	Classification (a)	Particulars (b)	Amount (c)
0200	Membership Fees and Dues	N/A	

ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO $100,000 OR MORE

Row No.	Classification (a)	Particulars (b)	Amount (c)
0210	Name of Project		
0211	Name of Project		
****	*****	*****	*****
0219	Total Abandoned Construction Projects Amounting to $100,000 or more	N/A	

Row No.	Classification (a)	Particulars (b)	Amount (c)
0220	Telecommunications Plant Acquisition Adjustments	N/A	

PENALTIES AND FINES AMOUNTING TO $100,000 OR MORE

Row No.	Classification (a)	Particulars (b)	Amount (c)
0230	Name of Penalty and/or Fine		
0231	Name of Penalty and/or Fine		
****	*****	*****	*****
0239	Total Penalties and Fines Amounting to $100,000 or more	N/A	

Row No.	Classification (a)	Particulars (b)	Amount (c)
0240	Charitable, Social or Other Community Welfare	N/A	
0250	All Other Items in the Aggregate	N/A	
0260	Total of Other Special Charges	N/A	

Row No.	Classification (a)	Particulars (b)	Amount (c)
0270	Total of Account 7370	N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-7
Page 1 of 3

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
ACADEMIA			
0101	Name of Academia		
0102	Name of Academia		
0103	Name of Academia		
****	*****	*****	*****
0199	Total Academia	N/A	
ADVERTISING AND INFORMATION SERVICES - EXCEEDING $250,000			
0201	Name of Advertising and Information Service		
0202	Name of Advertising and Information Service		
0203	Name of Advertising and Information Service		
****	*****	*****	*****
0599	Total Advertising and Information Services Exceeding $250,000	N/A	
AUDIT AND ACCOUNTING SERVICES - EXCEEDING $25,000			
0601	Name of Audit and Accounting Service		
0602	Name of Audit and Accounting Service		
0603	Name of Audit and Accounting Service		
****	*****	*****	*****
0699	Total Audit and Accounting Services Exceeding $25,000	N/A	
CLERICAL AND OFFICE SERVICES - EXCEEDING $250,000			
0701	Name of Clerical and Office Service		
0702	Name of Clerical and Office Service		
0703	Name of Clerical and Office Service		
****	*****	*****	*****
0799	Total Clerical and Office Services Exceeding $250,000	N/A	
COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING $250,000			
0801	Name of Computer and Data Processing Service		
0802	Name of Computer and Data Processing Service		
0803	Name of Computer and Data Processing Service		
****	*****	*****	*****
0899	Total Computer and Data Processing Services Exceeding $250,000	N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

Table I-7
Page 2 of 3

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
CONSULTING AND RESEARCH SERVICES - EXCEEDING $25,000			
0901	Name of Consulting and Research Service		
0902	Name of Consulting and Research Service		
0903	Name of Consulting and Research Service		
****	*****	*****	*****
1299	Total Consulting and Research Services Exceeding $25,000	N/A	
FINANCIAL SERVICES - EXCEEDING $25,000			
1301	Name of Financial Service		
1302	Name of Financial Service		
1303	Name of Financial Service		
****	*****	*****	*****
1399	Total Financial Sevices Exceeding $25,000	N/A	
LEGAL EXCEEDING - $25,000			
1401	Name of Legal Service		
1402	Name of Legal Service		
1403	Name of Legal Service		
****	*****	*****	*****
1499	Total Legal Exceeding $25,000	N/A	
MEMBERSHIP FEES AND DUES EXCEEDING $10,000			
1501	Name of Association		
1502	Name of Association		
1503	Name of Association		
****	*****	*****	*****
1599	Total Membership Fees and Dues Exceeding $10,000	N/A	
PERSONNEL SERVICES EXCEEDING $250,000			
1601	Name of Personnel Service		
1602	Name of Personnel Service		
1603	Name of Personnel Service		
****	*****	*****	*****
1699	Total Personnel Services Exceeding $250,000	N/A	

****Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxx   xxxxx Version
Study Area: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
Period: From mmmm yyyy To mmmm yyyy
COSA: xxxx

<div align="right">Table I-7
Page 3 of 3</div>

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
(Dollars in thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
PRINTING AND DESIGN SERVICES EXCEEDING $250,000			
1701	Name of Printing and Design Service		
1702	Name of Printing and Design Service		
1703	Name of Printing and Design Service		
****	*****	*****	*****
1799	Total Printing and Design Services Exceeding $250,000	N/A	
SECURITY SERVICES EXCEEDING $250,000			
1801	Name of Security Service		
1802	Name of Security Service		
1803	Name of Security Service		
****	*****	*****	*****
1899	Total Security Services Exceeding $250,000	N/A	
1900	Contributions	N/A	
2000	Directory Services	N/A	

****Denotes missing rows.

TABLE C-1 - IDENTITY OF RESPONDENT

GENERAL INSTRUCTIONS

This table displays information on the identity of the carrier and other pertinent corporate information.

ROW INSTRUCTIONS

<u>ROW</u>

0100   <u>Exact Name of Respondent</u> -Enter the exact name of the carrier. Use the words "The" and "Company" or "Co." only when they are parts of the corporate name.

0110   <u>Date of Incorporation</u> - Enter the date, i.e., mm/dd/yyyy, the company was incorporated.

0120   <u>State of Incorporation</u> - Enter the state in which the carrier was incorporated.

0130 through 0199   <u>States of Operation</u> - Each of these rows is provided for entry of data associated with states in which the carrier operates. Use one row to enter each state in which the carrier operates. Include only those rows with data to be reported.

                <u>Laws Affecting Organization</u>

0200   <u>Date of Passage</u> - Enter the date of passage, i.e., mm/dd/yyyy, of the act if the company was incorporated under a special charter.

0210   <u>Date of Filing Certificate</u> - Enter the date of filing a certificate, i.e., mm/dd/yyyy, of organization if under a general law.

0220   <u>Date of Reorganization</u> - Enter the date of the last reorganization, i.e., mm/dd/yyyy.

0230   <u>Date of Receivership</u> - Enter the date, i.e., mm/dd/yyyy, when receivership began if in receivership.

0240   <u>Date of Trust</u> - Enter the date, i.e., mm/dd/yyyy, when the trust began if under a trust or other possession.

Partnership

0250 through 0258   Each of these rows is provided for entry of data associated with a partnership. Use one row to enter the name of each present partner and the date of formation, i.e., mm/dd/yyyy, of partnership with respect to each partner.

0260 through 0292   Each of these rows is provided for entry of data associated   with the applicable laws of the State or Territory under which the partnership was organized. Use no more than 3 rows to describe the law of the State or Territory under which the partnership was organized citing chapter and section of each statute and dates, i.e., mm/dd/yyyy, of amendments to the charter. Include all grants of corporate powers by the United States or any foreign country.

COLUMN DESCRIPTIONS

COLUMN

(b)   Description - Enter the appropriate description for each row or group of rows.

TABLE C-2 - CONTROL OVER RESPONDENT

GENERAL INSTRUCTIONS

The purpose of this table is to disclose information on the organization or person who has control over the carrier.

ROW INSTRUCTIONS

ROW

0100   The Form of Control - Enter "None" or the form of control, i.e., "Sole" or "Joint" held by the organization reported under the Directly Controlling Organization or Person section.

0110 through 0112   Direct Control - Each of these rows is provided for entry of data associated with the corporation, individual, association or other person who had direct control over the carrier. Give the name and address of the directly controlling organization or person on these rows.

0150 through 0192   Joint Control - Each of these rows is provided for entry of data associated with the organization or person involved in the joint control. Use no more than three rows per organization or person to give the name and address of all organizations or persons involved if control was joint.

0200   The Means By Which Control Was Held - Enter any phrase (for example, through ownership of voting securities; through voting trusts; etc.) which would identify the means of control held by the organization reported under the Directly Controlling Organization or Person section.

0210   The Extent of Control - Enter the extent of Control (for example 60.00 percent; 100.00 percent) held by the organization reported under the Directly Controlling Organization or Person section.

                            Indirect Control

0300 through 0390   Each of these rows is provided for entry of data associated with the directly controlling organization or person named under the Directly Controlling Organization or Person section. Use one row for each organization or person who in turn controlled the organization or person named under the Directly Controlling

Organization or Person section and each other row for each organization in the chain of control in ascending order until the ultimately controlling organization or person is reported.

Control as Trustee

0400 through 0492   Each of these rows is provided for entry of data associated with the beneficiary of the trust when the controlling organization or person named under the Direct Controlling Organization or Person section controls as a trustee. Use no more than three rows per beneficiary to give the name and address of the beneficiary for whom the trust is maintained, and the purpose of the trust.

COLUMN DESCRIPTIONS

COLUMN

(b)   Description - Enter the appropriate description for each row or group of rows.

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

GENERAL INSTRUCTIONS

This table displays information on the board of directors and general officers of the carrier. This table need not be completed if the respondent includes comparable information on directors and executive officers in its SEC Form 10-K/Annual Report and submits a copy with its ARMIS USOA Report.

ROW INSTRUCTIONS

<u>ROW</u>

0100   <u>SEC 10-K</u> - Enter "Yes" or "No" to indicate whether or not a SEC Form 10 K/Annual Report has been submitted in lieu of the information called for on this table.

                <u>Director</u>

0101 through 0199   Each of these rows is provided for entry of data associated with the board of directors. Use one row for each director.

                <u>Officer</u>

0201 through 0299   Each of these rows is provided for entry of data associated with officers. Use one row for each officer.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Name of Director or Officer and Address (City and State)</u> - Enter the name and address of each person who was a director or a general officer during the reporting period.

(c)   <u>SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised</u> - Enter "Yes" or "No" to indicate whether or not a SEC Form 10-K/Annual Report has been submitted in lieu of the information called for in this table for row 0100; or the title and the department over which each officer exercised jurisdiction.

(d)   <u>Term Expired or Current Term Will Expire</u> - Enter a "Zero" or the year, i.e., yyyy, the term expired or the year the current term will expire for

each director reported in column (b).

(e)   <u>Served Continuously From</u> - Enter from the first year to the last year, i.e., mm/dd/yyyy to mm/dd/yyyy, the length each officer or director reported in column (b) has served continuously.

TABLE C-4 - STOCKHOLDERS

GENERAL INSTRUCTIONS

This table displays information on stockholders. This information shall be compiled as of December 31, except that if similar information has been compiled for some other purpose between the beginning of the year for which the report is made and the date of preparation of this report, the latest compilation shall be used. Stockholders of each class of stock shall be listed in the order of their holdings. Use no more than 30 rows for listing of stockholders for each class of stock reported. A total for stockholders, a compilation date and a purpose of compilation shall be reported for each class of stock reported. If any such holder was a trustee or nominee for other persons who held the beneficial interest in the securities, the name and address of each person who has the beneficial interest shall be given, if known. Likewise, if any person had the beneficial interest in securities held by trustees or nominees under different trusts or other groupings, and the aggregate of such person's holdings would place him/her among the listed holders if he/she were the holder of record, the details of such holdings shall be given, if known.

ROW INSTRUCTIONS

ROW

0110   Class of Stock - Enter the name of the class of stock.

0110 through 0139   Each of these rows is provided for entry of data associated with stockholders. Use one row for each stockholder, beginning with the highest and continuing until the 30 largest holdings have been listed. Include only those rows with data to be reported in column (b).

0140   Total Number of Shares Held - Enter in column (c) in whole numbers the total number of shares held by all stockholders of the class of stock reported.

0150   Total Holders of Class of Stock - Enter in column (c) in whole numbers the total holders of the class of stock.

0160   Date of Compilation - Enter in column (b) the date of compilation, i.e., mm/dd/yyyy, of the class of stock reported.

0170   Purpose of Compilation - Enter in column (b) the reason for the compilation of the class of stock reported.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Description</u> - Enter the name of the class of stock, the name and address
                        of the 30 largest stockholders, the date of compilation, and the purpose of
                        compilation for each class of stock reported. The stockholders shall be
                        listed with the holder of the highest number of shares of stock being
                        reported first.

(c)   <u>Total Number of Shares Held</u> - Enter the number of shares held by each
                        stockholder reported in column (b) and the total for each class of stock
                        reported on the appropriate rows.

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

GENERAL INSTRUCTIONS

The purpose of this table is to disclose important changes during the reporting period of the carrier. Give concise answers to each of the queries.

ROW INSTRUCTIONS

<u>ROW</u>

<u>Extensions of Systems</u>

0110 through 0192   Each of these rows is provided for entry of data associated with the extensions of systems. Use no more than three rows per item to list each extension of system (other than additions supplementing existing facilities of the carrier) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange, or toll line. Give the location, new territory covered, and dates of beginning operation, and in the case of a purchase give also the name and address of the company from which purchased, date of acquisition, and the consideration given.

<u>Substantial Portions or All Property Sold</u>

0210 through 0292   Each of these rows is provided for entry of data associated with substantial portions or all property sold during the reporting period. Use no more than three rows per item to give particulars if during the reporting period a substantial portion or all of the property of the carrier was sold, merged, or abandoned, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company, and the consideration received.

0300   <u>Map Defining Territory</u> - Only enter "Yes" or "No" as to whether a map defining the territory covered by the carrier's operations is attached. Attach a map to the report. A new map is required when changes in territory have occurred and in each year, i.e., yyyy, ending in 0 or 5 (e.g. 1995 or 2000).

<u>Companies Coming Under the Direct Control of the Carrier</u>

1010 through 1093   Each of these rows is provided for entry of data associated with companies coming under direct control of the carrier other than through title to securities.

1010   Form of Direct Control - Enter "Sole" or "Joint" as to the form of control.

1011   Name and Address of Company - Enter the name and address of the company which during the reporting period came under the direct control of the carrier.

1012 through 1013   Description of Direct Control - Enter additional data such as how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control.

                       Changes in the Direct Control of a Company

1110 through 1193   Each of these rows is provided for entry of data associated with changes in the direct control of a company other than through title to securities.

1110   Form of Direct Control - Enter "Sole" or "Joint" as to the form of control.

1111   Name of Company - Enter the name of the company in which a change in control has occurred during the reporting period.

1112 through 1113   Description of the Change in the Direct Control - Enter additional data such as how control was established, names of other parties to a joint agreement for control, extent of control exercised by each party, etc.

                       Changes Affecting the Direct Control of a Company

1210 through 1292   Each of these rows is provided for entry of data associated with changes affecting the direct control of a company.

1210   Name of Company - Enter the name of the company that ceased to be directly controlled by the carrier.

1211 through 1212   Description of the Change Affecting Direct Control - Enter a statement of the facts of the company that ceased to be directly controlled by the carrier.

Companies Coming Under Indirect Control of the Carrier

1310 through 1393   Each of these rows is provided for entry of data associated with companies coming under indirect control of the carrier.

1310   Form of Indirect Control - Enter "Sole" or "Joint" as to the form of control.

1311   Name and Address of Company - Enter the name and address of the company which during the reporting period came under indirect control of the carrier.

1312 through 1313   Description of Indirect Control - Enter such data as how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the character of control.

Changes in the Indirect Control of a Company

1410 through 1493   Each of these rows is provided for entry of data associated with changes in the indirect control of a company other than through title to securities.

1410   Form of Indirect Control - Enter "Sole" or "Joint" as to the form of control.

1411   Name of Company - Enter the name of the company in which a change in indirect control has occurred during the reporting period.

1412 through 1413   Description of the Change in Indirect Control - Enter such additional data as how control was established, names of other parties to a joint agreement of control, extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, etc.

Changes Affecting the Indirect Control of a Company

1510 through 1592   Each of these rows is provided for entry of data associated with changes affecting the indirect control of a company.

1510   Name of Company - Enter the name of the company that ceased to be indirectly controlled by the carrier.

1511 through 1512   Description of the Change Affecting Indirect Control -Enter a statement of the fact of the company that ceased to be indirectly controlled by the carrier.

Important Contracts or Agreements

1610 through 1793   Each of these rows is provided for entry of data associated with important contracts and agreements entered into during the reporting period with (a) common carriers (including carriers not subject to the Communications Act of 1934, as amended), (b) with affiliated companies engaged in manufacturing, research, or similar activities, and/or (c) with broadcasting companies. Examples of the type contract or agreement that should be included in this section are interconnection, unbundled network elements, total service resale, collocation, and facilities-based. In addition, this also includes renewals and modifications made to existing contracts and agreements. Exclude documents relating solely to services provided under effective FCC tariffs. Enter the required information in Columns (b) through (e) for each contract or agreement listed in this section.

Changes in Accounting Standards

1810 through 1892   Each of these rows is provided for entry of data associated with any changes in accounting standards that have occurred during the reporting period.

1810   Identification of Change in Accounting Standards - Enter a phrase that would identify the change in accounting standards.

1811 through 1812   Description of the Change in Accounting Standards - Enter a description of the change in accounting standards including the effective date of the change and the impact on the accounts as provided for by GAAP.

Important Changes in Service and Rate Schedules

0401 through 0999   Each of these rows is provided for entry of data associated with important changes in service and rate schedules during the reporting period. Use one row per item.

COLUMN DESCRIPTIONS

COLUMN

(b)   Description/Identification - Enter the data being reported on Rows 0110 through 0300, Rows 1010 through 1592 and Rows 1810 through 1892. For Row 1610 through 1793 enter the identification of the contract or agreement and name of the contracting party. Enter 'Common Carrier', 'Affiliated Company' or 'Broadcasting Company' as the identification of the type of the company with whom the respondent has entered into a contract and the name of the contracting party.

Columns (c) through (e) apply only to Rows 1610 through 1793.

(c)   Date - Enter the date of the contract, i.e., mm/dd/yyyy.

(d)   Description of the Contract - Enter a brief concise statement relative to the contract or agreement. The statement should identify the type of contract or agreement.

(e)   State - Enter the two letter state code for the location of the contract or agreement

Columns (f) through (i) apply only to Rows 0401 through 0999.

(f)   Date of Change - Enter the effective date of the change, i.e., mm/dd/yyyy.

(g)   Description of Change - Enter a description of the change indicating whether the change was an increase or decrease, the state in which the change occurred, and the bases used in arriving at the amounts given in columns (d) and (e).

(h)   Estimated Increase or Decrease in Annual Revenues - Enter the estimated increase or decrease in annual revenues by reason of such change. A decrease should be reported as a negative number and an increase should be reported as a positive number.

(i)   Estimated Savings or Additional Cost to the Public - Enter the estimated savings or additional cost to the public. A savings should be reported as a positive number and an additional cost should be reported as a negative number.

TABLE B - 1 - BALANCE SHEET ACCOUNTS

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.

ROW INSTRUCTIONS

Row

1120   Cash and Equivalents - For Class A companies this amount equals the total of Rows/Accounts 1130 through 1160. For Class B companies this amount equals the balance of Account 1120.

 120   Total Noncash Current (excluding prepayments) - This amount equals the total of Rows/Accounts 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201.

1280   Prepayments - For Class A companies this amount equals the total of Rows/Accounts 1290 through 1330. For Class B companies this amount equals the balance of Account 1280.

 130   Total Current Assets - This amount equals the total of Rows/Accounts 1120, 120, 1280 and 1350.

 150   Total Noncurrent Assets - This amount equals the total of Rows/Accounts 1401 through 1500.

 210   Total Plant - This amount equals the total of Rows/Accounts 2001 through 2007.

2110   Land and Support - For Class A companies this amount equals the total of Rows/Accounts 2111 through 2124. For Class B companies this amount equals the balance of Account 2110.

2215   Electro-Mechanical Switching - This amount equals the total of Rows/Accounts 2215.1 through 2215.3.

2210   Central Office - Switching - For Class A companies this amount equals the total of Rows/Accounts 2211, 2212 and 2215. For Class B companies this amount equals the balance of Account 2210.

2231   Radio Systems - This amount equals the total of Rows/Accounts 2231.1 and 2231.2

2230   Central Office - Transmission - For Class A companies this amount equals the total of Rows/Accounts 2231 and 2232. For Class B companies this amount equals the balance of Account 2230.

2310   Information Origination/Termination - For Class A companies this amount equals the total of Rows/Accounts 2311 through 2362. For Class B companies this amount equals the balance of Account 2310.

2410   Cable and Wire Facilities - For Class A companies this amount equals the total of Rows/Accounts 2411 through 2441. For Class B companies this amount equals the balance of Account 2410.

240   Total Telecommunications Plant-in-Service (Before Amortizable Assets) - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310 and 2410.

2680   Amortizable Tangible Assets - For Class A companies this amount equals the total of Rows/Accounts 2681 and 2682. For Class B companies this amount equals the balance of Account 2680.

260   Total Telecommunications Plant-in-Service - This amount equals the total of Rows/Accounts 240, 2680, and 2690. This amount must also equal Rows/Account 2001.

3400   Accumulated Amortization-Tangible - For Class A companies this amount equals the total of Rows/Accounts 3410 and 3420. For Class B companies this amount equals the balance of Account 3400.

340   Total Depreciation and Amortization - This amount equals the total of Rows/Accounts 3100, 3200, 3300, 3400, 3500 and 3600.

350   Net Plant - This amount equals Row 210, column (af) less 340 column (b).

360   Total Assets - This amount equals the total of Rows/Accounts 130, 150, and 350.

410   Total Current Liabilities - This amount equals the total of Rows/Accounts 4010 through 4130.

420   Total Long-Term Debt - This amount equals the total of Rows/Accounts 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230.

430   Total Other Liabilities and Deferred Credits - This amount equals the total of Rows/Accounts 4310 through 4370.

440   Total Stockholders' Equity - This amount equals the total of Rows/Accounts 4510 through 4550.

450   Total Liabilities and Stockholders' Equity - This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal row 360.

490   Retained Earnings (End of Year) - This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550.

COLUMN DESCRIPTIONS

Column

(b)   Amount - Enter the ending balance for the reporting period for each account identified in column (a).

(ab)   Beginning Balance - Enter the balance at the beginning of the reporting period for each account identified in column (aa). This amount should equal the ending balance reported for the previous period. **Otherwise, provide a footnote to explain the discrepancy**.

(ac)   Additions - Enter the amount representing plant added to each account during the current reporting period. Transfers of and adjustments to plant made between accounts for additions that occurred during the current reporting period are included in this column. **All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in column (ae).**

(ad)   Retirements - Enter the amount representing plant retired from each account during the current reporting period. Transfers of and adjustments to plant made between accounts for retirements that occurred during the current reporting period are included in this column. **All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in column (ae).**

(ae)   Transfers/Adjustments - Enter the amount representing transfers of or adjustments to plant that was placed in service or was retired in prior reporting periods.

(af)   Ending Balance - Enter each account balance at the close of the reporting period. This amount equals column (ab) plus column (ac) plus column (ae) less column (ad). This formula assumes that retirements and transfers to accounts are reported as positive amounts. Any inverse amounts, e.g., "negative retirements" or transfers from accounts, are reported as negative amounts.

TABLE B-2 - STATEMENT OF CASH FLOWS

GENERAL INSTRUCTIONS

This table displays cash flows from the operating activities of the reporting carrier. All negative numbers should be immediately preceded by a minus (-) sign. All amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

<u>Row</u>

0100   <u>Net Income/Loss</u> - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal row 790, column (bb), Table I-1.

0110   <u>Depreciation and Amortization</u> - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal row 6560, column (ab), Table I-1.

0120   <u>Provision for Losses for Accounts Receivable</u> - Enter the amount for this account for the current reporting period as a positive number. This amount must equal row 5300, column (b), Table I-1.

0130   <u>Deferred Income Taxes-Net</u> - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal the total of rows 7250, 7450, and 7640, Table I-1.

0140   <u>Unamortized Investment Tax Credit-Net</u> - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal rows 7210 and 7410, Table I-1.

0150   <u>Allowance for Funds Used During Construction</u> - Enter the amount for this account for the current reporting period as a negative number. This amount must equal row 7340, Table I-1.

0160   <u>Net Change in Operating Receivables</u> - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.

0170   Net Change in Materials, Supplies and Inventories - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.

0180   Net Change in Operating Payables and Accrued Liabilities - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreased, enter it as a negative number.

0190   Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a negative number. If that amount decreased, enter this change as a positive number.

0200   Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.

0210   Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.

0220   Total Adjustments - Enter the total of rows 0110 through 0210.

0230   Net Cash Provided by/Used in Operating Activities - Enter the sum of rows 0100 and 0220.

0240   Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.

0250   Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If this resulted in a net cash outflow, enter the amount as a negative number.

0260   Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.

0270   Proceeds from Repayment of Advances - Enter the proceeds received during the current reporting period as a positive number.

0280   Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.

0290   Net Cash Provided by/Used in Investing Activities - Enter the sum of rows 0240 through 0280.

0300   Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.

0310   Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.

0320   Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.

0330   Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.

0340   Repayment of Long-Term Debt - Enter repayment of long-term debt for the current reporting period as a negative number.

0350   Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.

0360   Proceeds from Issue of Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.

0370   Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.

0380   Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.

0390   Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.

0400   Net Cash Provided by Financing Activities - Enter the total of rows 0300 through 0390.

0410   Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.

0420   Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of rows 0230, 0290, 0400, and 0410.

0430   Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.

0440   Cash and Cash Equivalents at End of Period - Enter the sum of rows 0420, and 0430 This amount equals row 1120, column (b), Table B-1.

                          COLUMN DESCRIPTIONS

COLUMN

(b)   Amount - Enter the amounts for rows in this column.

(c)   Amount - Enter the amounts for rows in this column.

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

GENERAL INSTRUCTIONS

This table displays the amount of carrier investment in affiliated companies accounted for under the "equity method", the amount of carrier investment in affiliated companies under the "cost method", and carrier investment in nonaffiliated companies. All amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

0101 through 0128   Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0129) may be left blank.

0129   All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method." This row is to be used only if rows 0101 through 0128 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method".

0130   Total-Equity Method - The total of rows 0101 through 0129.

0201 through 0228   Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0229) may be left blank.

0229   All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 0201 through 0228 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."

0230   Total-Cost Method - The total of rows 0201 through 0229.

0240   Total Affiliates - The sum of rows 0130 and 0230.

0250   Non-affiliates - Enter the aggregate amount of investment in non-affiliates.

0260   Total Investment - The sum of rows 0240 and 0250.

0301 through 0328   Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0329) may be left blank.

0329   All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method". This row is to be used only if rows 0301 through 0328 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method."

0330   Total-Equity Method - The total of rows 0301 through 0329.

0401 through 0428   Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0429) may be left blank.

0429   Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 0401 through 0428 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."

0430   Total-Cost Method - The total of rows 0401 through 0429.

0440   Total Affiliates - The sum of rows 0330 and 0430.

0450   Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.

0460   Total Investment - The sum of rows 0440 and 0450.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

Each of these columns is provided for entry of data on rows 0101 through 0260.

<u>Account 1401</u> - Investments in Affiliated Companies, as defined in Section 32.1401 of the Commission's Rules.

<u>Account 1402</u> - Investments in Nonaffiliated Companies, as defined in Section 32.1402 of the Commission's Rules.

(b)   <u>Company Name</u> - The name of the company in which the reporting carrier has investments.

(c)   <u>Common</u> - This column reflects the end-of-year balance of investment in common stock.

(d)   <u>Preferred</u> - This column reflects the end-of-year balance of investment in preferred stock.

(e)   <u>Advances</u> - This column reflects the end-of-year balance of advances and special deposits of cash for more than one year from the date of deposit.

(f)   <u>Long-term Debt</u> - This column reflects the end-of-year balance of long-term debt issued to other companies.

(g)   <u>Adjustments</u> - This column reflects adjustments made for undistributed earnings or losses during the reporting period.

(h)   <u>Net</u> - The net amount of columns (c) through (g).

<u>Account 1160</u> - Temporary Investments, as defined in Section 32.1160 of the Commission's Rules.

(i)   <u>Beginning Balance</u> - The appropriate portion of the balance of Account 1160 at the beginning of the reporting period for each row item.

(j)   <u>Gross Debits</u> - The gross amount of debits to Account 1160 during the reporting period for each row item.

(k)   <u>Gross Credits</u> - The gross amount of credits to Account 1160 during the reporting period for each row item.

(l)   <u>Net</u> - Column (i) plus column (j) less column (k).

Account 1180 - Telecommunications Accounts Receivable, as defined in Section 32.1180 of the Commission's Rules.

(m)   <u>Beginning Balance</u> - The appropriate portion of the balance of Account 1180 at the beginning of the reporting period for each row item.

(n)   <u>Gross Debits</u> - the gross amount of debits to Account 1180 during the reporting period for each row item.

(o)   <u>Gross Credits</u> - The gross amount of credits to Account 1180 during the reporting period for each row item.

(p)   <u>Net</u> - Column (m) plus column (n) less column (o).

Each of these columns is provided for entry of data on rows 0301 through 0460.

(ab)   <u>Company Name</u> - The name of the company in which the reporting carrier has investments.

Account 1190 - Other Accounts Receivable, as defined in Section 32.1190 of the Commission's Rules.

(ac)   <u>Beginning Balance</u> - The appropriate portion of the balance of Account 1190 at the beginning of the reporting period for each row item.

(ad)   <u>Gross Debits</u> - The gross amount of debits to Account 1190 during the reporting period for each row item.

(ae)   <u>Gross Credits</u> - The gross amount of credits to Account 1190 during the reporting period for each row item.

(af)   <u>Net</u> - column (ac) plus column (ad) less column (ae).

Account 1200 - Notes Receivable, as defined in Section 32.1200 of the Commission's Rules.

(ag)   <u>Beginning Balance</u> - The appropriate portion of the balance of Account 1200 at the beginning of the reporting period for each row item.

(ah)   <u>Gross Debits</u> - The gross amount of debits to Account 1200 during the reporting period for each row item.

(ai)   Gross Credits - The gross amount of credits to Account 1200 during the reporting period for each row item.

(aj)   Net - Column (ag) plus column (ah) less column (ai).

Account 1210 - Interest and Dividends Receivable, as defined in Section 32.1210 of the Commission's Rules.

(ak)   Beginning Balance - The appropriate portion of the balance of Account 1210 at the beginning of the reporting period for each row item.

(al)   Gross Debits - The gross amount of debits to Account 1210 during the reporting period for each row item.

(am)   Gross Credits - The gross amount of credits to Account 1210 during the reporting period for each row item.

(an)   Net - Column (ak) plus column (al) less column (am).

(ao)   Total - The sum of column (h), (l), and (p) plus the sum of columns (af), (aj), and (an).

TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of assets from, and the sale of assets to, affiliates. All dollar amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

0101 through 0138   Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from less than 38 affiliates, the remaining rows (including row 0139) may be left blank.

0139   Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 0101 through 0138 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.

0140   Total Purchases - The total of rows 0101 through 0139.

0201 through 0238   Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to less than 38 affiliates, the remaining rows (including row 0239) may be left blank.

0239   Sales To All Other Affiliates - Enter the total amount of remaining sales, if any, from affiliates in this row. This row is to be used only if rows 0201 through 0238 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.

0240   Total Sales - The total of rows 0201 through 0239.

COLUMN DESCRIPTIONS

COLUMN

(b)   Name of Affiliate - Enter the names of the affiliates from whom assets were purchased totalling $100,000 or more in rows 0101 through 0138 and to whom assets were sold totalling $100,000 or more in rows 0201 through 0238.

(c)   Net Book Cost - Enter the amount of assets purchased from affiliates at net book cost in Rows 0101 through 0139 and assets sold to affiliates at net book cost in Rows 0201 through 0239, pursuant to Section 32.27(b).

(d)   Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value in Rows 0101 through 0139 and assets sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(b).

(e)   Tariff - Enter the amount of assets purchased from affiliates under tariffed rates in Rows 0101 through 0139 and assets sold to affiliates under tariffed rates in Rows 0201 through 0239, pursuant to Section 32.27(b).

(ee)   Publicly Filed Agreements - Enter the amount of assets purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d)."

(f)   Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price in Rows 0101 though 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).

(g)   Total Purchases/Sales - Enter the total of Columns (c), (d), (e), (ee), and (f).

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

GENERAL INSTRUCTIONS

This table displays the activities during the current reporting period in the accumulated depreciation account. The carrier will report the accumulated depreciation for each class of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100. (See Section 32.3000(a) of Part 32 of the Rules.) All amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

0100   Motor Vehicles - Enter the amount for this category.

0110   Aircraft - Enter the amount for this category.

0120   Special Purpose Vehicles - Enter the amount for this category.

0130   Garage Work Equipment - Enter the amount for this category.

0140   Other Work Equipment - Enter the amount for this category.

0150   Buildings - Enter the amount for this category.

0160   Furniture - Enter the amount for this category.

0180   Office Support Equipment - Enter the amount for this category.

0190   Company Communications Equipment - Enter the amount for this category.

0200   General Purpose Computers - Enter the amount for this category.

0210   Total Support Assets - Enter the total of rows 0100 through 0200.

0220   Analog Electronic Switching - Enter the amount for this category.

0230   Digital Electronic Switching - Enter the amount for this category.

0240   Step-by-Step Switching - Enter the amount for this category.

0250   Crossbar Switching - Enter the amount for this category.

0260   <u>Other Electro-mechanical Switching</u> - Enter the amount for this category.

0270   <u>Total Central Office Switching</u> - Enter the total of rows 0220 through 0260.

0280   <u>Operator Systems</u> - Enter the amount for this category.

0290   <u>Satellite and Earth Station Facilities</u> - Enter the amount for this category.

0300   <u>Other Radio Facilities</u> - Enter the amount for this category.

0310   <u>Circuit Equipment</u> - Enter the amount for this category.

0320   <u>Total Central Office-Transmission</u> - Enter the total of rows 0290 through 0310.

0330   <u>Station Apparatus</u> - Enter the amount for this category.

0340   <u>Customer Premises Wiring</u> - Enter the amount for this category.

0350   <u>Large Private Branch Exchange</u> - Enter the amount for this category.

0360   <u>Public Telephone Terminal Equipment</u> - Enter the amount for this category.

0370   <u>Other Terminal Equipment</u> - Enter the amount for this category.

0380   <u>Total Information Origination/Termination</u> - Enter the total of rows 0330 through 0370.

0390   <u>Poles</u> - Enter the amount for this category.

0400   <u>Aerial Cable</u> - Enter the amount for this category.

0410   <u>Underground Cable</u> - Enter the amount for this category.

0420   <u>Buried Cable</u> - Enter the amount for this category.

0430   <u>Submarine Cable</u> - Enter the amount for this category.

0440   <u>Deep Sea Cable</u> - Enter the amount for this category.

0450   Intrabuilding Network Cable - Enter the amount for this category.

0460   Aerial Wire - Enter the amount for this category.

0470   Conduit Systems - Enter the amount for this category.

0480   Total Cable and Wire Facilities - Enter the total of rows 0390 through 0470.

0490   Total Accumulated Depreciation - Enter the total of rows 0210, 0270, 0280, 0320, 0380, and 0480.

COLUMN DESCRIPTIONS

COLUMN

(b)   Beginning of the Year Balance - Enter the balance at the beginning of the year for each row.

CREDITS DURING THE YEAR

(c)   Accruals - Enter the amount of the accumulated depreciation charged to Account 6561.

(d)   Salvage - Enter the amount of salvage and insurance associated with plant retired for each row.

(e)   Other Credits - Enter the amount of total other credits to accumulated depreciation associated with any other items.

CHARGES DURING THE YEAR

(f)   Retirements With Traffic - Enter the amount charged to accumulated depreciation associated with plant retired with traffic for each row.

(g)   Retirements Without Traffic - Enter the amount charged to accumulated depreciation associated with plant retired without traffic for each row.

(h)   Cost of Removal - Enter the amount of cost of removal of plant retired for each row.

(i)   Other Charges - Enter the amount of total other charges to accumulated depreciation associated with any other item.

(j)   Ending Balance - Enter the total of columns (b)+(c)+(d)+(e) minus columns (f)+(g)+(h)+(i) as the end of year balance for each row.

TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION
BY JURISDICTION

GENERAL INSTRUCTIONS

This table displays the plant investment for the current reporting period and its associated accumulated depreciation by jurisdiction. **This does not include amortizable assets, amortized tangibles or intangibles.** All amounts must be rounded to the nearest thousand, except ratios which are to be rounded to two decimal places.

ROW INSTRUCTIONS

Each row represents a state, district or territory in which the reporting company has plant facilities. Include only those rows with data to be reported, but complete every item in those rows. Include a row for total company data, even if there is only one state row. See the State Row Numbers and Codes Reference Table for assigned row numbers and codes.

COLUMN DESCRIPTIONS

COLUMN

(a)   Description - Enter the name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.

TELEPHONE PLANT BEFORE AMORTIZABLE ASSETS (Accounts 2110 through 2441)

(b)   Beginning Balance - Enter the balance at the beginning of the year for each row reported.

(c)   Telephone Plant Additions - Enter the amount of telecommunications plant additions for each row reported.

(d)   Telephone Plant Retirements With Traffic - Enter the amount of telecommunications plant retired with traffic as appropriate for each row reported.

(e)   Telephone Plant Retirements Without Traffic - Enter the amount of telecommunications plant retired without traffic for each row reported.

(f)   Other Charges and Credits - Enter the net amount of other charges and credits to the telecommunications plant for the year for each row reported. The net debit amount shall be reported as a positive amount and the net credit amount as a negative amount.

(g)   Telephone Plant Ending Balance - Enter the total of (b) and (c) less (d) and (e) plus (f) as the end of year balance of telecommunications plant in service for each row reported.

Note: Columns (b) and (g) above must agree with columns (ab) and (af) of row 240, Table B-1.

ACCUMULATED DEPRECIATION (Account 3100)

(h)   Beginning Balance - Enter the balance at the beginning of the year of accumulated depreciation for each row reported.

(i)   Depreciation Accruals - Enter the amount of depreciation accruals for the year for each row reported. This column excludes amounts amortized for small value items now being expensed.

(j)   Gross Salvage - Enter the amount of gross salvage for telecommunications plant-in-service at the and of the year for each row reported.

(k)   Cost of Removal - Enter the amount of cost of removal for telecommunications plant-in-service at the end of the year for each row reported.

(l)   Other Charges and Credits - Enter the net amount of other credits and debits to accumulated depreciation for the year for each row reported. This column includes amounts amortized for small value items now being expensed. The net credit amount shall be reported as a positive amount and the net debit amount as a negative amount.

(m)   Accumulated Depreciation Ending Balance - Enter the total of columns (h) + (i) + (j) - (k) + (l) - (d) - (e) as the end of year balance for each row reported. Note: Column (m) must agree with Table B-1, row 3100, column (b); Table B-5, row 0490, column (j); and 43-03, Table I, row 3100, column (b).

(n)   Beginning Accumulated Depreciation Ratio - Enter the ratio of column (h) to column (b) as the accumulated depreciation ratio at the beginning of the year. Calculate to the nearest thousand then multiply by 100 and round to two decimal places. e.g., .3716 would be reported as 37.16.

(o)   Ending Accumulated Depreciation Ratio - Enter the ratio of column (m) to column (g) as the accumulated depreciation ratio at the end of the year. The ratio shall be multiplied by 100 and rounded to two decimal places. e.g., .3716 percent should be entered as 37.16.

TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION

GENERAL INSTRUCTIONS

This table displays the charges for depreciation for the current reporting period for each class or subclass of depreciable plant for which a depreciation rate is determined. A separate page will be filed for each jurisdiction. All dollar amounts must be rounded to the nearest thousand. Percentages must be rounded to two decimal places. Include only those rows with data to be reported.

ROW INSTRUCTIONS

ROW

Each of these rows is provided for entry of data associated with each class or subclass of depreciable plant for which a depreciation rate is determined. Use the state row numbers and codes as provided in the State Row Numbers and Codes Reference Table for each row reported under each jurisdiction. Include only those rows with data to be reported.

COLUMN DESCRIPTIONS

COLUMN

(b)   Plant Account - Enter the appropriate plant account number.

(c)   Name of Class or Subclass of Plant - Enter the name of each class or the name and number of each subclass of depreciable plant.

(d)   (Method) Whole or Remaining Life - Enter the method of depreciation employed for each row. A "W" in this column indicates a whole life rate in column (h), an average service life in column (e), and an average net salvage in column (f); and "R" indicates a remaining life rate in column (h), an average remaining life in column (e), and a future net salvage in column (f).

(e)   Life Years - Enter the service life for each row. Round to one decimal place. Where the account is being amortized over a period of years, enter the stated period in years.

(f)   Net Salvage - Enter the net salvage percentage for each row.

(g)   <u>Accumulated</u> - Enter the accumulated depreciation percentage for each row.

(h)   <u>Rate</u> - Enter the prescribed depreciation rate used by the carrier in accordance with Part 32, Section 32.2000(g) of the Commission's Rules for each appropriate row.

<u>Account 6561</u> - The amount of depreciation expense of capitalized costs in Accounts 2112 through 2441, inclusive.

(i)   <u>Expensed Amount</u> - Enter the amount of depreciation charged to Account 6561 for each row.

(j)   <u>Amortized Amount</u> - Enter the amount amortized to Account 6561 for each appropriate row.

(k)   <u>Average Plant Balance</u> - Enter the sum of the monthly book costs to which the depreciation rates were applied, divided by 12 as the average plant balance for each row.

(l)   <u>Composite Rate</u> - Enter the composite rate for each row. The depreciation rate in column (h) for primary plant accounts for which subclasses or vintages are used, the life in column (e), net salvage percentage in column (f) and the accumulated depreciation percentage in column (g) are to be composite so that the resulting calculated composite rate produces the same charge to operating expenses as the sum of the individual rates applied to the individual classes of plant.

TABLE B-8 - CAPITAL LEASES

GENERAL INSTRUCTIONS

This table displays amounts capitalized, the accumulated amortization, the lease obligation broken down between current and noncurrent amounts, and a breakdown of lease cost components expensed during the reporting year (amortization, interest, and other expenses borne by the lessee). The carriers are to report on the rows, each category of plant in account number order for which capital leases are recorded. The category of plant should be Class B account level. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0101 through 0130   Each of these rows is provided for entry of data associated with capital leases for the reporting period. Use one row for each item of property for which a capital lease is recorded in the accounts. Include only those rows with data to be reported.

0140   Total - Enter the total of rows 0101 through 0130.

COLUMN DESCRIPTIONS

COLUMN

(b)   Plant Account - Enter the appropriate plant account number.

(c)   Name of Category of Plant - Enter the name of the item of property under a capital lease agreement.

(d)   Capitalized Amount - Enter the present value of the lease Commitment at the inception of the lease.

(e)   Accumulated Amortization in Account 3410 - Enter the end of the year balance of accumulated amortization in Account 3410.

(f)   Balance - Enter the net book value balance at the close of the reporting period column (d) minus column (e).

<u>LEASE OBLIGATION</u> - The amount of obligation applicable to property obtained under capital leases.

(g)   <u>Current Account 4060</u> - Enter the amount of the lease obligation to be paid during the coming year to the lessor in Account 4060.

(h)   <u>Long-term Account 4250</u> - Enter the amount of the remaining long-term lease obligation in Account 4250 at the close of the reporting year.

(i)   <u>Amortization Account 6563</u> - Enter the lease cost amortized to Account 6563 during the current period.

(j)   <u>Interest Account 7520</u> - enter the amount of interest charged to Account 7520 during the current period.

(k)   <u>Other</u> - Enter the other lease costs charged during the current period.

TABLE B-9 - DEFERRED CHARGES

GENERAL INSTRUCTIONS

This table displays the items remaining in Account 1439, Deferred Charges, at the end of the year. It provides the Commission with a fair presentation of the consequential items. The respondents are to report the amount deferred for each item that amounts individually to $1,000,000 or more. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0101 through 0130   Each of these rows is provided for entry of data associated with items being deferred in Account 1439. Use one row for each item being deferred amounting individually to $1,000,000 or more. Include only those rows with data to be reported.

0140   Aggregate of All Other Items - Enter the aggregate balance of all other items being deferred in Account 1439.

0150   Total - Enter the total of rows 0101 through 0140.

COLUMN DESCRIPTIONS

COLUMN

(b)   Name of Item - Enter the name of the item being deferred in Account 1439 amounting individually to $1,000,000 or more.

(c)   Amount - Enter the amount for each row.

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays outstanding payables at the end of the year for each affiliate creditor. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

> Name of Affiliate

0101 through 0150   Each of these rows is provided for the entry of data associated with outstanding payables to affiliate creditors. Use one row for each affiliate creditor to whom the carrier owed an amount at the end of the reporting year. Include only those rows with data to be reported.

0160   Total - Enter the total of rows 0101 through 0150.

COLUMN DESCRIPTIONS

COLUMN

(b)   Name of Affiliate - Enter the name of the affiliate creditor for each row.

(c)   Balance at Beginning of the Year - Enter the balance at the beginning of the year for each row.

ACTIVITY DURING THE YEAR

(d)   Gross Debits - Enter the gross debit amounts for each row.

(e)   Gross Credits - Enter the gross credit amounts for each row.

(f)   Balance at End of the Year - Enter the total of columns (c) and (e) less column (d) as the end of the year balance for each row.

TABLE B-11 - LONG-TERM DEBT

GENERAL INSTRUCTIONS

This table displays information on the long-term obligations of the company. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Account 4210 - The total face amount of unmatured debt, maturing more than one year from date of issue, issued by the company and not retired, and the total face amount of similar unmatured debt of other companies, the payment of which has been assumed by the company, including funded debt the maturity of which has been extended by specific agreement.

0101 through 0185   Each of these rows is provided for entry of data associated with long-term obligations, including those maturing in the coming year in Account 4210. Use one row for each long-term obligation. Include only those rows with data to be reported.

0190   Total Account 4210 - Enter the total of rows 0101 through 0185 for columns (e) through (g).

Account 4050 - The amount (including any obligations for premiums) of long-term debt matured and unpaid without any special agreement for extension of maturity, including unpresented bonds drawn for redemption through the operation of sinking and redemption fund agreements.

0201 through 0289   Each of these rows is provided for entry of data associated with long-term obligations including those maturing in the coming year in Account 4050. Use one row for each long-term obligation. Include only those rows with data to be reported.

0290   Total Account 4050 - Enter the total of rows 0201 through 0289 for columns (e) through (g).

Account 4260 - The amount of advances from affiliated companies.

0301 through 0308   Each of these rows is provided for entry of data associated with advances from affiliated companies in Account 4260. Use one row for each advance. Include only those rows with data to be reported.

0310   Total Account 4260 - Enter the total of rows 0301 through 0308 for columns (e) through (g).

<u>Account 4270</u> - The amount of long-term debt not provided for elsewhere.

0401 through 0408   Each of these rows is provided for entry of data associated with long-term obligations including those maturing in the coming year in Account 4270. Use one row for each long-term obligation. Include only those rows with data to be reported.

0410   <u>Total Account 4270</u> - Enter the total of rows 0401 through 0408 for columns (e) through (g). For column (f), discounts are to be reported as negative numbers.

0500   <u>Total All Accounts</u> - Enter the total of rows 0190, 0290, 0310 and 0410 for columns (e) through (g). For column (f), discounts are to be reported as negative numbers.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Name of Obligation</u> - Enter the identity of each long-term obligation under each account number.

(c)   <u>Nominal Date of Issue</u> - Enter the nominal date of issue, i.e., mm/dd/yyyy, for each long-term obligation reported.

(d)   <u>Date of Maturity</u> - Enter the date of maturity, i.e., mm/dd/yyyy, for each long-term obligation reported.

(e)   <u>Face Amount Outstanding</u> - Enter the face amount of each long-term obligation reported.

(f)   <u>Unamortized Premium/Discount Account 4220/Account 4230</u> -Enter the amount of unamortized premium or discount in Accounts 4220 and 4230, respectively, for each long-term obligation reported. Discounts are to be reported as negative numbers.

(g)   <u>Unamortized Debt Issuance Expenses Account 1407</u> - Enter the amount of any unamortized debt issuance expenses related to each long-term obligation reported.

(h)   <u>Stated Rate</u> - Enter the stated rate for each long-term obligation reported. Stated rate shall be defined as the interest rate on the face amount of the debt instrument.

(i)   <u>Yield Rate</u> - Enter the yield rate for each long-term obligation reported. Yield rate shall be defined as the rate of interest after consideration of the discount or premium and any related unamortized debt issuance expenses.

TABLE B-12 - NET DEFERRED INCOME TAXES

GENERAL INSTRUCTIONS

This table displays data regarding net deferred operating income taxes and net deferred nonoperating income taxes in Accounts 4100, 4340, 4110 and 4350. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Property Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from nonproperty related amounts, pursuant to Sections 32.4100(e), 32.4110(h), 32.4340(e) and 32.4350(h) of the Commission's Rules.

Account 4100 - Net current deferred operating income taxes, as defined in Section 32.4100 of the Commission's Rules.

0100   Federal Income Taxes - The amount of property-related, operating federal income tax expense related to current items from regulated operations which has been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

0110   State and Local Income Taxes - The amount of property-related, operating state and local income tax expense related to current items from regulated operations which has been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

0120   Total Net Current Deferred Operating Income Taxes - The total of rows 0100 and 0110.

Account 4340 - Net noncurrent deferred operating income taxes, as defined in Section 32.4340 of the Commission's Rules.

0130   Federal Income Taxes - The amount of property-related, federal income tax expense related to noncurrent items from regulated operations which has been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.

0140   State and Local Income Taxes - The amount of property-related, state and local income tax expense related to noncurrent items from regulated operations which has been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.

0150   Total Net Noncurrent Deferred Operating Income Taxes - The total of rows 0130 and 0140.

0160   Total Property Related Deferred Operating Income Taxes - The total of rows 0120 and 0150.

Nonproperty Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from property related amounts, pursuant to Sections 32.4100(e) and 32.4340(e) of the Commission's Rules.

0170   Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to current items from regulated operations which has been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

0180   State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to current items from regulated operations which has been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

0190   Total Net Current Deferred Operating Income Taxes - The total of rows 0170 and 0180.

0200   Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to noncurrent items from regulated operations which has been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.

0210   State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to noncurrent items from regulated operations which has been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.

0220   <u>Total Net Noncurrent Deferred Operating Income Taxes</u> - The total of rows 0200 and 0210.

0230   <u>Total Nonproperty Related Deferred Operating Income Taxes</u> - The total of rows 0190 and 0220.

<u>Account 4110</u> - Net current deferred nonoperating income taxes, as defined in Section 32.4110 of the Commission's Rules.

0240   <u>Federal Income Taxes</u> - The amount of property-related nonoperating federal income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.

0250   <u>State and Local Income Taxes</u> - The amount of property-related nonoperating state and local income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.

0260   <u>Federal Income Taxes</u> - The amount of property-related federal income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.

0270   <u>State and Local Income Taxes</u> - The amount of property-related state and local income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.

0280   <u>Total Net Current Deferred Nonoperating Income Taxes</u> - The total of rows 0240, 0250, 0260, and 0270.

<u>Account 4350</u> - Net noncurrent deferred nonoperating income taxes, as defined in Section 32.4350.

0290   <u>Federal Income Taxes</u> - The amount of property-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

0300   <u>State and Local Income Taxes</u> - The amount of property-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

0310   <u>Federal Income Taxes</u> - The amount of property-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the book income, that is, more than one year.

0320   <u>State and Local Income Taxes</u> - The amount of property-related state and local income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

0330   <u>Total Net Noncurrent Deferred Nonoperating Income Taxes</u> - The total of rows 0290, 0300, 0310, and 0320.

0340   <u>Total Property Related Deferred Nonoperating Income Taxes</u> - The total of rows 0280 and 0330.

0350   <u>Federal Income Taxes</u> - The amount of nonproperty-related federal income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.

0360   <u>State and Local Income Taxes</u> - The amount of nonproperty-related state and local income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.

0370   <u>Federal Income Taxes</u> - The amount of nonproperty-related federal income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.

0380   <u>State and Local Income Taxes</u> - The amount of nonproperty-related state and local income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.

0390   <u>Total Net Current Deferred Nonoperating Income Taxes</u> - The total of rows 0350, 0360, 0370 and 0380.

0400   <u>Federal Income Taxes</u> - The amount of nonproperty-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

0410   <u>State and Local Income Taxes</u> - The amount of nonproperty-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

0420   <u>Federal Income Taxes</u> - The amount of nonproperty-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

0430   State and Local Income Taxes - The amount of nonproperty-related state and local income tax related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

0440   Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of rows 0400, 0410, 0420 and 0430.

0450   Total Nonproperty Related Deferred Nonoperating Income Taxes - The total of rows 0390 and 0440.

COLUMN DESCRIPTIONS

COLUMN

(b)   Beginning Balance - Enter the balance at the beginning of the reporting period for each row item.

(d)   Current Year Accrual - Enter the amount of deferrals for the current reporting period for each row item.

(e)   Current Year Amortization - Enter the amount of amortization for the current reporting period for each row item.

Adjustments - Columns (f) and (g) reflect the total amount of debit or credit adjustments. **Each adjustment of $100,000 or more must be explained in a footnote.**

(f)   Debit - Enter the total amount of debit adjustments.

(g)   Credit - Enter the total amount of credit adjustments.

(h)   End of Year Balance - Enter the total of column (b) + (d) - (e) - (f) + (g) as the end-of-year balance for the reporting period for each row item.

TABLE B-13 - OTHER DEFERRED CREDITS

GENERAL INSTRUCTIONS

This table displays items in Account 4360, Other Deferred Credits, when the amount of the individual item is $1,000,000 or more at the end of the year and an aggregate of all other items being deferred in Account 4360. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0101 through 0130   Each of these rows is provided for entry of data associated with items being deferred in Account 4360. Use one row for each item being deferred. Include only those rows with data to be reported.

0140   Aggregate of All Other Items - Enter the aggregate balance of all other items being deferred in Account 4360.

0150   Total - Enter the total of rows 0101 through 0140.

COLUMN DESCRIPTIONS

COLUMN

(b)   Name of Item - Enter the name of the item being deferred in Account 4360 amounting individually to $1,000,000 or more.

(c)   Amount - Enter the Amount for each row.

TABLE B-14 - CAPITAL STOCK

GENERAL INSTRUCTIONS

This table displays data on the class of stock of the company. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0101 through 0130   Each of these rows is provided for entry of data associated with capital stock of the company. Beginning with common stock, use one row for each class of stock and a description of any pertinent details such as differences in voting rights, preferences as to dividends or assets, pledges, etc. Include only those rows with data to be reported.

0140   Total - Enter the total of rows 0101 through 0130 for columns (f), (g), (h), and (j).

COLUMN DESCRIPTIONS

COLUMN

(b)   Class of Stock - Enter the identity of each class of stock of the company for the reporting year. Note: If the identity of the class of stock is Preferred, and it is a percent, explain what the percent is being applied to for the purpose of computing the dividend per share. For example: If the percent is 5.00% of Par, then enter "5.00% of Par."

(c)   Voting Rights - Enter "Yes" or "No" to indicate whether each share has one vote.

(d)   Par or Stated Value Amount - Enter the amount of par or stated value for each class of stock reported in column (b).

(e)   Number of Shares Authorized - Enter the number of shares authorized for each class of stock reported in column (b).

(f)   Amount of Stock Issued and Outstanding - Enter the dollar amount of stock issued and outstanding for each class of stock reported in column (b).

(g)   <u>Additional Paid-In Capital</u> - Enter the amount of additional paid-in capital for each class of stock reported in column (b).

(h)   <u>Total</u> - Enter the total of columns (f) and (g) for all classes of stock reported in column (b).

(i)   <u>Number of Shares of Treasury Stock</u> - Enter the number of shares of treasury stock for each class of stock reported in column (b).

(j)   <u>Amount in Treasury Stock Account</u> - Enter the amount of stock in the treasury stock account for each class of stock reported in column (b).

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR
RETIRED DURING THE YEAR

GENERAL INSTRUCTIONS

This table displays data on securities reacquired and retired during the year. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

CAPITAL STOCK REACQUIRED

0101 through 0110   Each of these rows is provided for entry of data associated with capital stock of the company that was reacquired. Use one row to describe each capital stock reacquired. Include only those rows with data to be reported.

RETIRED

0121 through 0130   Each of these rows is provided for entry of data associated with capital stock of the company that was retired. Use one row to describe each capital stock retired. Include only those rows with data to be reported.

FUNDED DEBT REACQUIRED

0201 through 0210   Each of these rows is provided for entry of data associated with funded debt of the company that was reacquired. Use one row to describe each funded debt reacquired. Include only those rows with data to be reported.

RETIRED

0221 through 0299   Each of these rows is provided for entry of data associated with funded debt of the Company that was retired. Use one row to describe each funded debt retired. Include only those rows with data to be reported.

COLUMN DESCRIPTIONS

COLUMN

(b)   Description of Security - Enter the identity of the security and include, as appropriate, the dividend rate (if any) or the interest rate, term and maturity date.

REACQUIRED DURING THE YEAR - The face or book amount of the security reacquired

prior to maturity that has not been retired.

REACQUISITION COST - The cost per unit of the security reacquired.

(c)   Per $100 of Debt - Enter the cost per unit of the reacquired securities, i.e., the call rate per unit in the case of called securities, the face amount per unit of matured debt, or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.

(d)   Per Share of Stock - Enter the cost per share of stock for each class of stock reacquired, i. e., the call rate per unit in the case of called securities or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.

(e)   Book or Face Amount - Enter the amount of book or face amount of the securities reacquired.

(f)   Number of Shares of Stock - Enter number of shares of stock reacquired.

RETIRED DURING THE YEAR - The face amount of the security that has been retired.

(g)   Book or Face Amount - Enter the book or face amount of the securities retired whether or not they are reacquired in another year but retired in the current reporting period.

(h)   Number of Shares of Stock - Enter the number of shares of stock retired whether or not they were reacquired in another year but retired in the current reporting period.

(i)   Effective Date of Call (if any) - Enter 00/00/0000 or the effective date of call, i.e., mm/dd/yyyy, of each security called during the reporting period.

UNAMORTIZED DISCOUNT OR PREMIUM AND EXPENSES - The amount of premium, discount and expenses associated with all classes of securities that has not been amortized. Enter the amounts of premium as negative numbers.

(j)   Account - Enter the account number to which the disposition of discounts, premiums, and expenses are made.

(k)   Amount - Enter the amount of unamortized discounts, premiums, and expenses disposed of associated with the securities reacquired and retired in the year in which the dispositions are made. Do not report normal amortization of amounts includable in Account 4220, Discount on long-term debt, or Account 4230, Premium on long-term debt, through charges or credits to Account 7510, Interest on funded debt. **If any amounts are to be amortized, state that fact in a footnote.** Describe the plan of amortization (including the period thereof), and give references to (1) the public authorities (if any) having jurisdiction over each transaction, (2) their authorization (e.g., case or docket number), and (3) this Commission's approval of the proposed accounting.

REDEMPTION PREMIUM OR DISCOUNT - The excess of the current money value received at the purchase of the security over the sum of its book or face amount and interest or dividends accrued at the date of the purchase or in the case of a discount, the excess of the book value or face value of the security plus interest or dividends accrued at the date of the purchase over the current money value of the consideration received at its purchase.

(l)   Account - Enter the account number to which the redemption premium or discount was made during the reporting period.

(m)   Amount - Enter the amount of call or tender premiums associated with the reacquired securities.

REACQUISITION OR REDEMPTION EXPENSES - The cost in connection with the reacquisition or redemption of the security.

(n)   Account - Enter the account number to which the disposition of other associated costs of reacquisition were made during the reporting period.

(o)   Amount - Enter the amount of other associated costs of reacquisition, including brokerage fees and unamortized discounts, premiums and issuance costs associated with securities reacquired.

TABLE I-1 - INCOME STATEMENT ACCOUNTS

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. Clearance amounts in rows 610, 620, 630, 640, 660, 670, and 680, pursuant to Section 32.5999(f)(5), include amounts transferred to construction accounts, other plant specific operations expense accounts and/or accumulated depreciation from the related expense accounts. These rows normally contain positive amounts to be subtracted from the expense accounts to calculate net expense amounts.

ROW INSTRUCTIONS

ROW

510   Basic Local Service Revenue - For Class A companies this amount equals the total of Rows/Accounts 5001 through 5004 (the balance of Account 5000 for Class B companies).

520   Local Network Service Revenue - For Class A companies this amount equals the total of Rows/Accounts 510, 5010, 5040, 5050, 5060, and 5069 (the balance of Account 5000 for Class B companies).

5080   Network Access Revenue - This amount equals the total of Row/Account 5081 through 5084.

5100   Long Distance Message Revenue (Class A companies Only) - Class A companies should enter the balance of the Class A level Account 5100.

5110   Unidirectional Long Distance Revenue - For Class A companies this amount equals the total of Row/Account 5111 and 5112.

5120   Long Distance Private Network Revenue - For Class A companies this amount equals the total of Row/Account 5121 through 5129.

525   Long Distance Network Services Revenues - Row 525 should be populated by both Class A and B companies. For Class A companies this amount equals the total of Row/Account 5100, 5110, 5120, 5160, and 5169. For Class B companies this amount equals the balance of Account 5100.

5260   Miscellaneous Revenue (Class A Companies Only) - This amount equals the total of Row/Account 5261 through 5269.

5200   Miscellaneous Revenue - For Class A companies this amount equals the total of Row/Account 5230, 5240, 5250, 5260, and 5270. For Class B companies this amount equals the balance of Account 5200.

5300   Uncollectible Revenue - For Class A companies this amount equals the total of Row/Account 5301 and 5302. For Class B companies this amount equals the balance of Account 5300.

530   Total Operating Revenues - This amount equals the total of Row/Account 520, 5080, 525, 5200, 5280 less 5300.

615   Net Balance-MV - For Class A companies this amount equals the total of Row/Account 6112 less 610.

625   Net Balance-Aircraft - For Class A companies this amount equals the total of Row/Account 6113 less 620.

635   Net Balance-SPV - For Class A companies that amount equals the total of Row/Account 6114 less 630.

645   Net Balance-OWE - For Class A companies this amount equals the total of Row/Account 6116 less 640.

6110   Network Support - For Class A companies this amount equals the total of Row/Account 615, 625, 635, 6115, and 645. For Class B companies this amount equals the balance of Account 6110.

6120   General Support - For Class A companies this amount equals the total of Row/Account 6121 through 6124. For Class B companies this amount equals the balance of Account 6120.

6210   Central Office-Switching - For Class A companies this amount equals the total of Row/Account 6211 through 6215. For Class B companies this amount equals the balance of Account 6210.

6230   Central Office-Transmission - For Class A companies this amount equals the total of Row/Account 6231 and 6232. For Class B companies this amount equals the balance of Account 6230.

6310   Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 6311 through 6362. For Class B companies this amount equals the balance of Account 6310.

6410   Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Account 6411 through 6441. For Class B companies this amount equals the balance of Account 6410.

650   Total Plant Specific Operations Expenses - This amount equals the total of Row/Account 6110, 6120, 6210, 6220, 6230, 6310 and 6410.

665   Net Balance-Provisioning - For Class A companies this amount equals the total of Row/Account 6512 less 660.

6510   Other Property Plant and Equipment - For Class A companies this amount equals the total of Row/Account 6511 and 665. For Class B companies this amount equals the balance of Account 6510.

675   Net Balance-POA - For Class A companies this amount equals the total of Row/Account 6534 less 670.

685   Net Balance-Engineering - For Class A companies this amount equals the total of Row/Account 6535 less 680.

6530   Network Operations - For Class A companies this amount equals the total of Row/Account 6531, 6532, 6533, 675, and 685. For Class B companies this amount equals the balance of Account 6530.

6560   Depreciation and Amortization - For Class A companies this amount equals the total of Row/Account 6561 through 6565. For Class B companies this amount equals the balance of Account 6560.

690   Total Plant Non-Specific Operations Expense - This amount equals the total of Row/Account 6510, 6530, 6540, and 6560.

6610   Customer Operations-Marketing - For Class A companies this amount equals the total of Row/Account 6611 through 6613. For Class B companies this amount equals the balance of Account 6610.

6620   Customer Operations - Services - For Class A companies this amount equals the total of Row/Account 6621 through 6623. For Class B companies this amount equals the balance of Account 6620.

700   <u>Total Customer Operations</u> - This amount equals the total of Row/Account 6610 and 6620.

6710   <u>Executive and Planning</u> - For Class A companies this amount equals the total of Row/Account 6711 and 6712. For Class B companies this amount equals the balance of Account 6710.

6720   <u>General and Administrative</u> - For Class A companies this amount equals the total of Row/Account 6721 through 6728. For Class B companies this amount equals the balance of Account 6720.

710   <u>Total Corporate Operations</u> - This amount equals the total of Row/Account 6710, 6720, and 6790.

720   <u>Total Operating Expenses</u> - This amount equals the total of Row/Account 650, 690, 700 and 710.

730   <u>Income Before Other Operating Items and Taxes</u> - This amount equals the total of Row 530, column (b) less 720, column (ab).

7100   <u>Other Operating Income and Expenses</u> - For Class A companies this amount equals the total of Row/Account 7110 through 7160. For Class B companies this amount equals the balance of Account 7100. This formula assumes that all increases to net income amounts are reported as positive amounts. Any inverse amounts, i.e., reduction to net income are reported as negative amounts.

7200   <u>Operating Taxes</u> - For Class A companies this amount equals the total of Row/Account 7220 + 7230 + 7240 + 7250 - 7210. For Class B companies this amount equals the balance of Account 7200. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts.

7300   <u>Nonoperating Income and Expense</u> - For Class A companies this amount equals the total of Row/Account 7310 + 7320 +7330 + 7340 + 7350 + 7360 - 7370. For Class B companies this amount equals the balance of Account 7300.

7400   <u>Nonoperating Taxes</u> - For Class A companies this amount equals the total of Row/Account 7420 + 7430 + 7440 + 7450 - 7410. For Class B companies this amount equals the balance of Account 7400. This formula assumes that amounts for investment tax credits (i.e., Account 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts.

7500   Interest and Related Items - For Class A companies this amount equals the total
            of Row/Account 7510 through 7540. For Class B companies this amount equals
            the balance of Account 7500.

7600   Extraordinary Items - For Class A companies this amount equals the total of
            Row/Account 7610 - 7620 - 7630 - 7640. For Class B companies this amount
            equals the balance of Account 7600. This formula assumes that extraordinary
            income credits are normally credits, extraordinary income charges are normally
            debits and that extraordinary tax effects (Accounts 7630 and 7640) are normally
            a reduction to net income. Any inverse amounts are reported as negative amounts.

790   Net Income - This amount equals the total of Row/Account 730, column (ab) +
            7100, column (b) + 7300, column (b) + 7600, column (b) + 7910, column (b) +
            7990, column (b) - 7200, column (b) - 7400 column (b) - 7500, column (b). This
            amount should also equal Table B-1, Row 465.

830   The number of employees or the End of the Year - Enter the number of
            employees at the end of the year in column (b). This amount equals the total of
            rows 840 and 850.

840   Number of Full-Time Employees - Enter the number of full-time employees at the
            end of the year in column (b).

850   Number of Part-Time Employees - Enter the number of part-time employees at the
            end of the year in columns (b).

860   Total Compensation for the Year - Enter the total compensation for the year in
            column (b). This amount equals payroll, including salaries, wages and payroll
            related benefits. Include both the amounts expensed and also those amounts
            capitalized as a component of cost of construction.

NOTE: Class B companies should enter Class B Account balances in the appropriate rows
            and "N/A" in all columns of the Class A level rows. Unless otherwise indicated,
            Class A companies must enter data in every row, including the Class B level
            accounts.

COLUMN DESCRIPTIONS

COLUMN

(b)   Amount - Enter the ending balance for the reporting period for each account/item identified in column (a).

(ab)   Total - Enter the ending balance for the reporting period for each account, subsidiary account or item identified in column (aa). This amount equals the total of columns (ac) through (af).

(ac)   Salaries and Wages - Enter the amount representing salaries, wages, commissions, bonuses, incentive awards and termination payments pursuant to Section 32.5999(f) (1) for each account/item identified in column (aa).

(ad)   Benefits - Enter the amount representing pensions, savings plan contributions, worker's compensation, life and health insurance, social security and other payroll taxes pursuant to Section 32.5999(f)(2).

(ae)   Rents - Enter the amount representing payments for the use of real and personal operating property pursuant to Section 32.5999(f)(3).

(af)   Other Expenses - Enter the amount representing costs which cannot be classified to salaries and wages, benefits or rents pursuant to Section 32.5999(f)(4). Such items include material and supplies, contracted services, accident and damage payments, insurance premiums, travelling expenses, and other miscellaneous costs.

TABLE I-2 - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO
AFFILIATES

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of services from, and the sale of services to affiliates. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

<u>ROW</u>

0101 through 0138   Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, beginning with the affiliate from which the largest amounts of purchases were made. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including row 0139) may be left blank.

0139   <u>Purchases From All Other Affiliates</u> - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 0101 through 0138 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.

0140   <u>Total Purchases</u> - The total of rows 0101 through 0139.

0201 through 0238   Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, beginning with the affiliate to which the largest amounts of sales were made. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including row 0239) may be left blank.

0239   <u>Sales to All Other Affiliates</u> - Enter the total amount of remaining sales, if any, to affiliates in this row. This row is to be used only if rows 0201 through 0238 do not provide enough space for all of the reporting carrier's affiliates to whom sales were made.

0240   <u>Total Sales</u> - The total of rows 0201 through 0239.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Name of Affiliate</u> - Enter the name of the affiliates from whom services were purchased totalling $100,000 or more in rows 0101 through 0139 and to whom services were sold totalling $100,000 or more in rows 0201 through 0239.

(c)   <u>Fully Distributed Cost</u> - Enter the amount of services purchased from affiliates at fully distributed cost in Rows 0101 through 0139 and the amount of services sold to affiliates at fully distributed cost in Rows 0201 through 0239, pursuant to Section 32.27(c).

(cc)   <u>Fair Market Value</u> - Enter the amount of services purchased from affiliates at fair market value in Rows 0101 through 0139 and the amount of services sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(c).

(d)   <u>Tariff Rate</u> - Enter the amount of services purchased from affiliates under tariffed rates in Rows 0101 through 0139 and the amount of services sold to affiliates at tariffed rates in Rows 0201 through 0239, pursuant to Section 32.27(c).

(dd)   <u>Publicly Filed Agreements</u> - Enter the amount of services purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(c) and (d).

(e)   <u>Prevailing Market Price</u> - Enter the amount of assets purchased from affiliates at the prevailing market price in Rows 0101 through 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).

(f)   <u>Total Purchases/Sales</u> - Enter the total of Columns (c), (cc), (d), (dd) and (e).

TABLE I-3 - PENSION COST

GENERAL INSTRUCTIONS

This table displays the end-of-year amounts for the current and previous reporting periods for each major pension plan used by the reporting carrier. All dollar amounts must be rounded to the nearest thousand. Percents must be rounded to two places. Number of employees must be in whole numbers.

ROW INSTRUCTIONS

Rows 0100 through 0170 pertain to the reporting carrier's primary pension plan for its managerial employees.

ROW

0100   Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employee's compensation and service to that date (salary progression is not considered in making this computation).

0101   Projected Benefit Obligation - Enter the actuarial present value all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

0102   Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

0103   Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust the present values for the settlement of liabilities.

0104   Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

0110   Service Cost - Enter the service cost of the net periodic pension cost calculation.

0111   Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

0112   <u>Return on Plan Assets</u> - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

0113   <u>Amortization of Transition Amount</u> - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

0114   <u>Amortization of Gains or Losses</u> - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

0115   <u>Total</u> - The total of rows 0110 through 0114.

0120   <u>Number of Active Employees</u> - Enter the number of active employees participating in this pension plan.

0130   <u>Number of Retired Employees</u> - Enter the number of retired employees participating in this pension plan.

0140   <u>Minimum Required Contribution</u> - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).

0141   <u>Actual Contribution</u> - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.

0142   <u>Maximum Amount Deductible</u> - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.

0143   <u>Benefit Payments</u> - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.

0150   <u>Pension Cost</u> - Enter the reporting company's total pension cost.

0151   <u>Pension Cost Capitalized</u> - Enter the reporting company's amount of capitalized pension cost.

0152   <u>Accumulated Pension Asset/Liability-End of Year</u> - Enter the reporting company's pension cost or liability at the end of the year.

0160   <u>Number of Active Employees</u> - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

0170   <u>Number of Retired Employees</u> - Enter number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 0180 through 0250 pertain to the reporting carrier's primary pension plan for its non-managerial employees.

0180   <u>Accumulated Benefit Obligation</u> - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)

0181   <u>Projected Benefit Obligation</u> - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

0182   <u>Fair Value of Plan Assets</u> - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

0183   <u>Discount Rate for Settlement of Liabilities</u> - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.

0184   <u>Expected Long-Term Return on Assets</u> - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

0190   <u>Service Cost</u> - Enter the service cost of the net periodic pension cost calculation.

0191   <u>Interest Cost</u> - Enter the interest cost of the net periodic pension cost calculation.

0192   <u>Return on Plan Assets</u> - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

0193   <u>Amortization of Transition Amount</u> - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

0194   <u>Amortization of Gains or Losses</u> - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

0195   Total - The total of rows 0190 through 0194.

0200   Number of Active Employees - Enter the number of active employees participating in this pension plan.

0210   Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

0220   Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).

0221   Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employee's pension fund.

0222   Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.

0223   Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.

0230   Pension Cost - Enter the reporting company's total pension cost.

0231   Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.

0232   Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.

0240   Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

0250   Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

Rows 0260 through 0330 pertain to the reporting carriers alternative pension plan for its managerial employees.

0260   Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of specific date during the calendar year, determined according to the terms of the pension plan, based on employees compensation and service to that date (salary progression is not considered in making this computation).

0261   Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

0262   Fair value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

0263   Discount rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.

0264   Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

0270   Service Cost - Enter the service cost of the net periodic pension cost calculation.

0271   Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

0272   Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

0273   Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

0274   Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

0275   Total - the total of rows 0270 through 0274.

0280   Number of Active Employees - Enter the number of active employees participating in this pension plan.

0290   Number of Retired Employees - Enter the number of retired employees

participating in this pension plan.

0300   Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the employee Retirement Income Security Act of 1974 (ERISA).

0301   Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.

0302   Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.

0303   Benefit Payments - Enter amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.

0310   Pension Cost - Enter the reporting company's total pension cost.

0311   Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.

0312   Accumulated Pension/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.

0320   Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

0330   Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

Rows 0340 through 0410 pertain to the reporting carrier's alternative pension plan for its non-managerial employees.

0340   Accumulated Benefit Obligation - Enter actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation).

0341   Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

0342   Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

0343   Discount Rate for Settlement of Liabilities - Enter the discount rate (%) used to adjust to present values, for the settlement of liabilities.

0344   Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

0350   Service Cost - Enter the service cost of the net periodic pension cost calculation.

0351   Interest Cost - Enter the interest costs of the net periodic pension cost calculation.

0352   Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of periodic pension cost calculation.

0353   Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

0354   Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

0355   Total - The total of rows 0350 through 0354.

0360   Number of Active Employees - Enter the number of active employees participating in this pension plan.

0370   Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

0380   Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).

0381   Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.

0382   Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.

0383   Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.

0390   Pension - Enter the reporting company's total pension cost.

0391   Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.

0392   Accumulated Pension Asset/Liability - Enter the reporting company's pension cost or liability at the end of the year.

0400   Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

COLUMN DESCRIPTIONS

COLUMN

(b)   Current Year - Enter the appropriate amounts for the current reporting period.

(c)   Previous Year - Enter the appropriate amounts for the preceding reporting period.

TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)

GENERAL INSTRUCTIONS

This table displays governmental jurisdictions to whom carriers paid taxes that were charged to Account 7240 during the reporting period. All dollar amounts must be rounded to the nearest thousand. Include only those rows with data to be reported.

ROW INSTRUCTIONS

ROW

0100   U.S. Government - The name of the U.S. government jurisdiction to which government taxes were payable.

0110 through 0810   Each row represents a state, district or territory to which government taxes were payable and charged to Account 7240. Among the items includable are property, gross receipts, franchise and capital stock taxes. Include only those rows with data to be reported. See the State Row Numbers and Codes Reference Table for the rows numbers and state codes applicable to your filing.

0910   Total - Enter the total of rows 0110 through 0810. Include company data, even if there is only one state row. See the State Row Numbers and Codes Reference Table for assigned row numbers and codes.

0920   Charged to Construction - Enter the amount of taxes paid to a jurisdiction but charged to construction.

0930   Other Credits - Enter the amount of other credits to Account 7240.

0940   Net Charged to account 7240 - This amount equals the total of rows 0100 and 0910 less rows 0920 and 0930.

COLUMN DESCRIPTIONS

COLUMN

(b)   Name of State or Jurisdiction - Enter the name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, or Virgin Islands on rows 0110 through 0810.

<u>TYPE OF TAX</u>

(c)   <u>Property</u> - Enter the amount of property taxes paid to each jurisdiction
                             reported in column (b) and charged to Account 7240.

(d)   <u>Gross Receipts</u> - Enter the amount of gross receipts taxes paid to each
                             jurisdiction reported in column (b) and charged to Account 7240.

(e)   <u>Capital Stock</u> - Enter the amount of capital stock taxes paid to each
                             jurisdiction reported in column (b) and charged to Account 7240.

(f)   <u>Sales and Use</u> - Enter the amount of sales and use taxes paid to each
                             jurisdiction exported in column (b) and charged to account 7240.

(g)   <u>Other</u> - Enter the amount of all other taxes paid to each jurisdiction
                             reported in column (b) and charged to account 7240.

(h)   <u>Total</u> - Enter the total of columns (c) through (g) for each row reported.

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

GENERAL INSTRUCTIONS

This table displays the activity during the current reporting period in the prepaid taxes, income taxes accrued, and the other taxes accrued accounts. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0110 through 0196   Each of these rows is provided for entry of data associated with the prepayment of taxes in Account 1300, and the accruals of taxes in Accounts 4070 and 4080, respectively. Include only those rows for which data are to be reported.

0200   Total - This amount equals the sum of all categories reported on rows 0116, 0126, 0136, 0146, 0156, 0166, 0176, 0186, and 0196.

COLUMN DESCRIPTIONS

COLUMN

(b)   Year To Which Tax is Applicable - Enter the year to which the tax being reported is applicable. List no more than the five most current years per category of tax plus one row for reporting the total of all other prior years, plus one row to total this category. Include only those rows for which data are to be reported.

                     BALANCE AT BEGINNING OF THE YEAR - The amount in the account at the beginning of the reporting period.

(c)   Prepaid Taxes (Account 1300) - Enter the beginning balance of prepaid taxes in Account 1300 for each item reported in column (b).

(d)   Income Taxes-Accrued (Account 4070) - Enter the beginning balance of tax accruals in Account 4070 for each item reported in column (b).

(e)   Other Taxes-Accrued (Account 4080) - Enter the beginning balance of other taxes accrued in Account 4080 for each item reported in column (b).

TAXES ACCRUED DURING YEAR - The amount of income taxes accrued during the reporting period.

(f)   Account Charged - Enter the number of the account charged for the taxes accrued for each item reported in column (b).

(g)   Amount - Enter the amount of taxes accrued for each item reported in column (b).

(h)   Taxes Paid During the Year - Enter the amount of taxes paid for each item reported in column (b).

ADJUSTMENTS - The adjustments to prior accruals.

(i)   Debits - Enter the amount of the debit adjustments for each item reported in column (b).

(j)   Credits - Enter the amount of credit adjustments for each item reported in column (b).

BALANCE AT END OF THE YEAR - The amount in the account at the end of the year.

(k)   Prepaid Taxes (Account 1300) - Enter the end of year balance of prepaid taxes in Account 1300 for each item reported in column (b).

(l)   Income Taxes Accrued (Account 4070) - Enter the end of year balance of tax accruals in Account 4070 for each item reported in column (b).

(m)   Other Taxes Accrued - Enter the end of year balance of other taxes accrued in Account 4080 for each item reported in column (b).

TABLE I-6 - SPECIAL CHARGES

GENERAL INSTRUCTIONS

This table displays expenses the carriers incurred for special charges during the current reporting period. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

0100   Lobbying Expenses - Enter the amount charged to Account 7370, Special charges, for lobbying as defined in Section 32.7370 of Part 32 of the Commission's Rules.

OTHER SPECIAL CHARGES

0200   Membership Fees and Dues - Enter the total amount of membership fees and dues charged to Account 7370.

                        Abandoned Construction Projects Amounting to $100,000 or More - The cost of construction projects that have been abandoned during the reporting period.

0210 through 0218   Each of these rows is provided for entry of data associated with abandoned construction projects charged to Account 7370. Use one row for each item amounting individually to $100,000 or more.

0219   Total Abandoned Construction Projects Amounting to $100,000 or More - Enter the total of rows 0210 through 0218.

0220   Telecommunications Plant Acquisition Adjustments - Enter the debit amount of telecommunications acquisition adjustments charged to Account 7370.

                        Penalties and Fines Amounting to $100,000 or More - The amount of penalties, fines or lawsuit settlements that have occurred during the reporting period.

0230 through 0238   Each of these rows is provided for entry of data associated with penalties and fines charged to Account 7370. Use one row for each item amounting individually to $100,000 or more.

0239   <u>Total Penalties and Fines Amounting to $100,000 or More</u> - Enter the total
                of rows 0230 through 0238.

0240   <u>Charitable, Social or Other Community Welfare</u> - Enter the total amount
                of charitable, social or other community welfare charged to Account 7370.

0250   <u>All Other Items in the Aggregate</u> - Enter total amount of all other items
                charged to Account 7370.

0260   <u>Total of Other Special Charges</u> - Enter the total of rows 0200, 0219, 0220,
                0239, 0240 and 0250.

0270   <u>Total of Account 7370</u> - Enter the total of rows 0100 and 0260.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Particulars</u> - Enter the name of the item to which a payment was made for
                the charge listed in column (a).

(c)   <u>Amount</u> - Enter the amount of each appropriate row.

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY
PERSONS OTHER THAN EMPLOYEES

GENERAL INSTRUCTIONS

This table displays payments to academia and payments during the current reporting period for
services rendered by persons other than employees. The term "payments" includes fees, dues,
retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for
expenses or any other form of payments for services or as donations. This does not include rents
for property, taxes, utility services, traffic settlements, amounts paid to affiliates for general
services and licenses, and amounts paid to persons other than non carrier affiliates for
construction or maintenance of plant. All dollar amounts must be rounded to the nearest
thousand. Include only those rows for which data are to be reported.

ROW INSTRUCTIONS

ROW

Academia - The amount paid to the academic world

0101 through 0198	Each of these rows is provided for entry of data associated with payments to academia. Use one row for each academia to whom a payment was made.
0199	Total Academia - Enter the total of rows 0101 through 0198.

Advertising and Information Services - Exceeding $250,000

0201 through 0598	Each of these rows is provided for entry of data associated with payments for advertising and information services. Use one row for each recipient to whom payments exceeding $250,000 were made.
0599	Total Advertising and Information Services - Exceeding $250,000 - Enter the total of rows 0201 through 0598.

Audit and Accounting - Exceeding $25,000

0601 through 0698	Each of these rows is provided for entry of data associated with payments for audit and accounting services. Use one row for each recipient to whom payments exceeding $25,000 were made.
0699	Total Audit and Accounting - Exceeding $25,000. - Enter the total of rows 0601 through 0698.

Clerical and Office Services - Exceeding $250,000

0701 through 0798   Each of these rows is provided for entry of data associated with payments for clerical and office services. Use one row for each recipient to whom payments exceeding $250,000 were made.

0799   Total Clerical and Office Services - Exceeding $250,000 - Enter the total of rows 0401 through 0498.

Computer and Data Processing Services - Exceeding $250,000

0801 through 0898   Each of these rows is provided for entry of data associated with payments for computer and data processing services. Use one row for each recipient to whom payments exceeding $250,000 were made.

0899   Total Computer and Data Processing Services - Exceeding $250,000 - Enter the total of rows 0801 through 0898.

Consulting and Research Services - Exceeding $25,000

0901 through 1298   Each of these rows is provided for entry of data associated with payments for consulting and research services. Use one row for each recipient to whom payments exceeding $25,000 were made.

1299   Total Consulting and Research Services - Exceeding $25,000 - Enter the total of rows 0901 through 1298.

Financial - Exceeding $25,000

1301 through 1398   Each of these rows is provided for entry of data associated with payments for financial services. Use one row for each recipient to whom payments exceeding $25,000 were made.

1399   Total Financial - Exceeding $25,000 - Enter the total of rows 1301 through 1398.

Legal - Exceeding $25,000

1401 through 1498   Each of these rows is provided for entry of data associated with payments for legal services. Use one row for each recipient to whom payments exceeding $25,000 were made.

1499   Total Legal - Exceeding $25,000 - Enter the total of rows 1401 through 498.

Membership Fees and Dues - Exceeding $10,000

1501 through 1598   Each of these rows is provided for entry of data associated with payments for membership fees and dues in associations of telecommunications companies, trade, technical and professional associations, and other organizations charged to operating expenses; and social and athletic clubs, service clubs, and other organizations charged to Account 7370. Use one row for each recipient to whom payments exceeding $10,000 were made.

1599   Total Membership Fees and Dues - Exceeding $10,000 - Enter the total of rows 1501 through 1598.

Personnel Services - Exceeding $250,000

1601 through 1698   Each of these rows is provided for entry of data associated with payments for personnel services. Use one row for each recipient to whom payments exceeding $250,000 were made.

1699   Total Personnel Services - Exceeding $250,000 - Enter the total of rows 1601 through 1698.

Printing and Design Services - Exceeding $250,000

1701 through 1798   Each of these rows is provided for entry of data associated with payments for printing and design services. Use one row for each recipient to whom payments exceeding $250,000 were made.

1799   Total Printing and Design Services - Exceeding $250,000 - Enter the total of rows 1701 through 1798.

Security Services - Exceeding $250,000

1801 through 1898   Each of these rows is provided for entry of data associated with payments for security services. Use one row for each recipient to whom payments exceeding $250,000 were made.

1899   Total Security Services - Exceeding $250,000 - Enter the total of rows 1501 through 1898.

1900   Contributions - Enter the total amount of all charitable donations made by the carrier.

2000   Directory - Enter the total amount paid for directory services.

COLUMN DESCRIPTIONS

<u>COLUMN</u>

(b)   <u>Name of Recipient</u> - Enter the name of the recipient to whom the carrier paid an amount for service.

(c)   <u>Amount</u> - Enter the amount paid to each recipient reported in column (b) and for all other items, enter the aggregate amount.

.

CERTIFICATION

I certify that I am an officer of _____ ;
that I have examined the foregoing report and that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and that said report is an accurate statement of the affairs of the above named respondent in respect to the data set forth herein for the period from_____to_____.

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON _____

TELEPHONE NUMBER _____

A.   Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B.   General Format and Media

1.   All data must be submitted on 3.5-inch double-sided high density IBM-PC compatible diskettes.

2.   All files must be coded in ASCII.

3.   See sections B and C on pages 1 and 2 of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."

4.   The file name for each file has six components:

a.   the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs).
b.   the last two digits of the year which is covered by the data.
c.   the letters "US".
d.   a decimal point.
e.   the letter "P", "C", or "U" to indicate whether this is the Public version, the Confidential version, or the Unrestricted version.
f.   two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year's data. If there is a change in the data in either the automated or paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.

For example, the file name for the Unrestricted Version of the initial USOA Report data file to be submitted by Illinois Bell to cover the calendar year 1998, would be LBIL98US.U01:

LBIL   COSA for Illinois Bell
98   Data for calendar year 1998
US   USOA Report data file
.   Decimal point

U   Unrestricted version
01   First submission of this year's data

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

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.   When records require the entry of multiple rows of data for a particular item, enter data in only those rows for which there are data to report.

5.   Section ID row number records have been added for identifying sections of a table that require reporting multiple rows of data for a particular item. This record includes a counter to show the total number of rows or the total number of individual sets of rows in a section. A list of Section ID row numbers to be used in this report is enclosed.

6.   Records requiring the use of specific row numbers for a set of rows in a particular section of a table must follow the sequence patterns as shown in the Forms Section of the Report Definition.

7.   When records require the use of row numbers that are associated with a state code or name, use assigned row numbers and the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition.   State Codes are to be enclosed in double quotation marks, left justified and space filled.

Example: For the Automated Report, enter only the state row numbers and state codes (e.g., 110,"AL",..........)

8.   In any data field requiring the entry of a state or territory (e.g., State of Incorporation, States of Operation, etc.) enter the Automated Report state code, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks and left justified and space filled, e.g., "NY   ".

9.   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.

10.   In data fields requiring an entry of a date (e.g., Date of Incorporation) or year (e.g. Term Expired or Current Term will Expire), enter as "mmddyyyy" or "yyyy". These entries must be enclosed in double quotation marks and left justified. If there is no date to report on a row that has other entries (e.g.,Table B-15, column (i) Effective Date of Call (if any)), zero fill date as "00000000". Do not leave blank or insert "N/A".

11.   In any numeric data field designated by N/A, enter -99999. If a "Public Version" diskette is filed, enter -88888 in any numeric data field for which data are "Withheld" to indicate 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.

12.   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.   All percentage amounts (e.g., Expected Long Term Return On Assets) must be entered in percent and must be rounded to two decimal places.

             Example: 23.70561 percent should be entered as 23.71

3.   All ratios must be rounded to two decimal places. Service life (e.g., Bases of Charges for Depreciation) must be rounded to one decimal place.

4.   Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 19xx).

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 not explained in a previous report, then include 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 43-02. Such footnotes are mandatory and must be entered in the Footnote Records.

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

3.   Footnotes must be included in the footnote text record(s) of the automated report.

F.   Errata

1.   Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-02. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. 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. See Section B of the Reporting Procedures for use of submission numbers when an erratum occurs.

G.   Data Validation Programs

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

H.   Data Record Descriptions

The thirty-four data record types are described below. See pages 13 through 108 for record layouts. 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 13 for record layout.

2.   Record Type L2 - Label Record
        One Type L2 record per file. The second record of each file. Contains report number, carrier classification, carrier name, etc. See page 14 for record layout.

3.   Record Type A1 - Identify of Respondent Data Record
        102 or less Type A1 records per file as shown on page 6 of the Report Definition. One Type A1 record for each of the 8 single row entries, respectively. One Type A1a record to show the total number of states of operation reported, followed by 1 to 70 Type A1a records for each state of operation reported. One Type A1b record to show the total number of partners reported, followed by 0 to 9 Type A1b records for each partner reported. One Type A1c record to show the total number of laws of state or territory reported, followed by 0 to 12 Type A1c records for each law of state or territory reported.   Each record provides information on the identify of a respondent. See pages 15 - 17 for record layout.

4.   Record Type A2 - Control Over Respondent Data Record
        64 or less Type A2 records per file as shown on page 7 of the Reporting Definition. One Type A2 record for each of the 3 single row entries, respectively. Three Type A2 records to identify the sole controlling organization or person if form of control is "sole". One Type A2a record to show the total number of joint controlling organizations or persons reported, followed by 0 to 15 Type A2a records for each organization or person if form of control is "joint". One Type A2b record to show the total number of indirect controllers reported, followed by 0 to 10 Type A2b records for each controller. One Type A2c record to show the total number of trustees reported, followed by 0 to 30 Type A2c records for each trustee. Each record provides information on the control over a respondent. See pages 18 - 20 for record layout.

5.   Record Type A3 - Board of Directors and General Officers Data Record
        201 or less Type A3 records and General Officers per file as shown on page 8 of the Report Definition. One Type A3 record to indicate whether or not a SEC Form 10K Annual Report has been submitted in lieu of the information called for in this table. If the entry for this row is "YES", no additional Type A3 records are needed. One Type A3a record to show the total number of directors reported, followed by 1 to 99 Type A3a records for each director. One Type A3b record

to show the total number of officers reported, followed by 1 to 99 type A3b records for each officer. Each record provides information on the directors and officers of a carrier. See pages 21 - 23 for record layout.

6.   Record Type A4 - Stockholders Data Record
       325 or less Type A4 records per file as shown on page 9 of the Report Definition. One Type A4 record to show the total number of classes of stock reported. One Type A4a record to report the name of the first class of stock reported, followed by one Type A4a record to show the total number of stockholders reported for the first class of stock, followed by one to 30 Type A4a records for each stockholder entry, followed by one Type A4a record for total number of shares held, followed by one Type A4a record for total holders of class of stock, followed by two Type A4a records for the two compilation entries. Continue including Type A4 (b-i, inclusively) records for up to 8 additional classes of stock, respectively. Follow the pattern of the Type A4a record above for each additional class of stock reported. Each row displays information on stockholders. See pages 24 - 26 for record layout.

7.   Record Type A5 - Important Changes During the Year Data Record
       1063 or less Type A5 records per file as shown on pages 10 - 13 of the Report Definition. One Type A5 record to show whether a map defining the territory covered is attached to the report. One Type A5a record to show the total number of extension of systems reported, followed by 0 to 27 Type A5a records for each extension of systems. One Type A5b record to show the total number of properties sold, followed by 0 to 27 Type A5b records for the particulars of each entry property sold. One Type A5c record to show the total number of companies under direct control of the carrier, followed by 0 to 36 Type A5c records to identify each form of control, company name and address, and description of direct control. One Type A5d record to show the total number of changes in direct control reported, followed by 0 to 36 Type A5d records to identify each form of control, company name and address, and description of change. One Type A5e record to show the total number of companies reported that ceased to be directly controlled by a carrier, followed by 0 to 27 Type A5e records for each company name and statement of the fact associated with the change. Continue including Type A5 (f-k, inclusively) records for these 6 records, respectively. Follow the pattern of the Type A5a through Type A5e records above for each additional change during the year. Each record discloses important changes during the reporting period for the carrier. See pages 27 - 35 for record layout.

8.   Record Type B1 - Account Balance Data Record
       179 Type B1 records per file. One Type B1 record for each of the 33 rows shown on page 14 of the Report Definition. After the 54 Type P1 records (see below), include one Type B1 record for each of the 55 rows shown on pages 16 & 17 of the Report Definition. Then include one Type B1 record for each of the

48 rows (from Table I-1) shown on page 43 of the Report Definition. After the 91 Type X1 records (see below), include one Type B1 record for each of the 43 rows (from Table I-1) shown on pages 47 & 48 of the Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 36 for record layout.

9.   Record Type P1 - Balance/Income Period Activity Data Record (from Table B-1)
       54 Type P1 records per file. One record for each of the 54 rows shown on pages 15 & 16 of the Report Definition. Each record contains the details of the activity of the account during the reporting period. See pages 37 & 38 for record layout.

10.   Record Type X1 - Income Statement Expense Matrix Data Record (from Table I-1)
       91 Type X1 records per file. One record for each of the 91 rows of expense data shown on pages 44 - 46 of the Report Definition. Each record contains the dollar amounts for the expense matrix elements. See pages 39 & 40 for record layout.

11.   Record Type B2 - Cash Flows Data Record
       35 Type B2 records per file. One record of each of the 35 rows of cash activities shown page 18 of the Report Definition. Each record contains increase/decrease in cash and cash equivalents. See pages 41 for record layout.

12.   Record Type B3 - Investments In Affiliates and Other Companies Data Record
       130 or less Type B3 records per file as shown on pages 19 - 24 of the Report Definition. One Type B3a record to show the total number of investments in affiliates reported using the "equity method" for accounts 1401/1402, 1160 and 1180, followed by 0 to 29 Type B3a records for each investment, followed by one Type B3a record for the total amount of investments using the "equity method". One Type B3b record to show the total number of investments in affiliates reported using the "cost method" for accounts 1401/1402, 1160 and 1180, followed by 0 to 29 Type B3b records for each investment, followed by one Type B3b record for the total amount of investments using the "cost method". Include One Type B3 record for total affiliates, followed by One Type B3 record for aggregate non-affiliates, followed by one Type B3 record for total investments for accounts 1401/1402, 1160 and 1180. Continue including Type B3(c-d, inclusively) records for rows with data to report pertaining to investments in affiliates using the "equity" or "cost" methods, respectively, for accounts 1190, 1200, and 1210. Follow the pattern of the Type B3a and B3b records above.

Include One Type B3 record for total affiliates, followed by One Type B3 record for the aggregate non-affiliates, followed by one Type B3 record for total investments for accounts 1190, 1200, and 1210. Each record displays the amount of carrier investment in affiliated companies accounted for under the "equity method" and the "cost method" and investment in non-affiliated companies. See pages 42 - 48 for record layout.

13.   Record Type B4 - Analysis of Assets Purchased From or Sold to Affiliates Data Record
81 or less Type B4 records per file as shown on page 25 of the Report Definition. One Type B4a record to show the total number of assets purchased from affiliates reported, followed by 0 to 39 Type B4a records for each affiliate, followed by 0 or 1 Type B4a record for the total amount of assets purchased. One Type B4b record to show the total number of assets sold to affiliates reported, followed by 0 to 39 Type B4b records for each affiliate, followed by 0 or 1 Type B4b record for the total amount of assets sold. Each record displays data regarding the purchase of assets from and sales of assets to affiliates. See pages 49 - 51 for record layout.

14.   Record Type B5 - Analysis of Entries In Accumulated Depreciation Data Record
39 Type B5 records per file. One record for each of the 39 rows of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100 as shown on pages 26 - 29 of the Report Definition. Each record displays the activities in the accumulated depreciation accounts. See pages 52 & 53 for record layout.

15.   Record Type B6 - Summary of Investment and Accumulated Depreciation by Jurisdiction Data Record
One Type B6 record of each row with data to be reported. Include one Type B6 record for total company data, even if there is only one state row to report as shown on page 30 of the Report Definition. Each record displays the plant investment and its associated accumulated depreciation by jurisdiction. See pages 54 - 56 for record layout.

16.   Record Type B7 - Bases of Charges For Depreciation by Jurisdiction Data Record
One Type B7 record to show the total number of sets of jurisdictions reported, followed by one Type B7 record for each row with data to be reported as shown on page 31 of the Report Definition. Include One Type B7 record for total company data, even if there is only one state row to report. Each record displays the charges for depreciation for each class or subclass of depreciable plant for which a depreciation rate is determined by jurisdiction. See pages 57 - 60 for record layout.

17.   Record Type B8 - Capital Leases Data Record
        32 or less Type B8 records per file. One Type B8 record to show the total
        number of capital leases reported, followed by 0 to 30 Type B8 records for each
        capital lease, followed by 0 or 1 Type B8 record for the total amount of all capital
        leases reported as shown on page 32 of the Report Definition. Each record
        displays amounts capitalized, the accumulated amortization, the lease obligation
        broken down between current and noncurrent amounts and a breakdown of lease
        cost components expensed. See pages 61 - 63 for record layout.

18.   Record Type B9 - Deferred Charges Data Record
        42 or less Type B9 records per file. One Type B9 record to show the total
        number of deferred charges reported, followed by 0 to 40 Type B9 records for
        each deferred charge, followed by 0 or 1 Type B9 record for the total amount of
        all deferred charges reported as shown on page 33 of the Report Definition. Each
        record displays the items being deferred in Account 1439. See pages 64 - 66 for
        record layout.

19.   Record Type B10 - Accounts Payable to Affiliates Data Record
        52 or less Type B10 records per file. One Type B10 record to show the total of
        affiliate creditors reported, followed by 0 to 50 Type B10 records for each affiliate
        creditor, followed by 0 or 1 Type B10 record for the amount payable as shown
        on page 34 of the Report Definition. Each record displays outstanding payable
        to affiliate creditors. See pages 67 - 69 for record layout.

20.   Record Type B11 - Long Term Debt Data Record
        199 or less Type B11 records per file as shown on page 35 of the Report
        Definition. One Type B11a record to show the total number of long term
        obligations reported for account 4210, followed by 0 to 85 Type B11a records for
        each obligation, followed by 0 or 1 Type B11a record for the total amount for
        account 4210. One Type B11b record to show the total number of long term
        obligations reported for account 4050, followed by 0 to 89 Type B11b records for
        each obligation, followed by 0 or 1 Type B11b record for the total amount for
        account 4050. Continue including Type B11(c-d, inclusively) records for rows
        with data to report pertaining to the two remaining long term debt accounts,
        respectively. Follow the pattern of Type B11b records above. Include one Type
        B11 record for the total of all accounts reported. Each record displays information
        on long term obligations, including those maturing in the coming year in account
        4210. See pages 70 - 73 for record layout.

21.   Record Type B12 - Net Deferred Taxes Data Record
        36 Type B12 records per file. One record for each of the 36 rows of income tax
        accounts as shown on pages 36 - 38 of the Report Definition. Each record
        displays data regarding net deferred operating/nonoperating income taxes in
        accounts 4100, 4340, 4110 or 4350. See pages 74 & 75 for record layouts.

22.   Record Type B13 - Other Deferred Credits Data Record
         42 or less Type B13 records per file. One Type B13 record to show the total
         number of other deferred charges reported, followed by 0 to 40 Type B13 records
         for each deferred charge, followed by 0 or 1 Type B13 record for the total amount
         of all deferred charges reported as shown on page 39 of the Report Definition.
         Each record displays items being deferred in Account 4360. See pages 76 - 78
         for record layout.

23.   Record Type B14 - Capital Stock Data Record
         31 or less Type B14 records per file. One Type B14 record to show the total
         number of capital stocks reported, followed by 0 to 29 Type B14 records for each
         capital stock, followed by 0 or 1 type B14 record for the total amount of all
         capital stocks reported as shown on page 40 of the Report Definition. Each record
         displays data on a class of stock. See pages 79 - 81 for record layout.

24.   Record Type B15 - Capital Stock & Funded Debt Reacquired or Retired Data
         Record
         112 or less Type B15 records file as shown on pages 41 & 42 of the Report
         Definition. One Type B15a record to show the total number of capital stocks
         reacquired, followed by 0 to 10 Type B15a records for each capital stock
         reacquired. One Type B15b record to show the total number of capital stocks
         retired, followed by 0 to 10 Type B15b records for each capital stock retired.
         Continue including Type B15 (c-d, inclusively) records for rows with data to
         report pertaining to funded debt reacquired or retired, respectively. Follow the
         pattern of the Type B15a and B15b records above. Each record displays data on
         securities acquired and retired. See pages 82 - 85 for record layout.

         Record Types B1 and X1 - Income Statement Data Record
         These records are included in the Type B1 and Type X1 record descriptions and
         layouts (see No. 8 & 10 above) as shown on pages 43 - 48 of the Report
         Definition.

25.   Record Type I2 - Analysis of Services Purchased From or Sold To Affiliates Data
         Record
         82 or less Type I2 records per file. One Type I2a record to show the total number
         of services purchased from affiliates reported, followed by 0 to 39 Type I2a
         records for each affiliate, followed by 0 or 1 Type I2a record for the total services
         purchased as shown on page 49 of the Report Definition. One Type I2b record
         to show the total number of services sold to affiliates reported, followed by 0 to
         39 Type I2b records for each affiliate, followed by 0 or 1 Type I2b record for the
         total services sold. Each record displays data regarding the purchase of services
         from or sales of services to affiliates. See pages 86 - 88 for record layout.

26.   Record Type I3 - Pension Cost Data Record
      88 Type I3 records per file. One record for each of the 88 rows of pension cost
      reported as shown on pages 50 - 53 of the Report Definition. Each record
      displays end-of-year amounts for the current and previous reporting periods for
      each major pension plan used. See page 89 for record layout.

27.   Record Type I4 - Operating Other Taxes (Account 7240) Data Record
      One Type I4 record to provide data on taxes paid to the U. S. Government,
      followed by one Type I4 record for each state or jurisdiction reported as shown
      on page 54 of the Report Definition. Include a Type I4 record for total company
      data, even if there is only one state row reported, followed by one Type I4 record
      for the amount of taxes paid to a jurisdiction but charged to construction, followed
      by one Type I4 record for the amount of other credits to account 7240, followed
      by one Type I4 record for the net amount charged to account 7240. Each record
      displays governmental jurisdiction to whom carriers paid taxes that were charged
      to account 7240. See pages 90 & 91 for record layout.

28.   Record Type I5 - Prepaid Taxes and Tax Accruals Data Record
      73 or less Type I5 records per file as shown on pages 55 - 60 of the Report
      Definition. One Type I5a record to show the total number of property taxes
      reported, followed by one to 6 type I5a records for each property tax entry,
      followed by one Type I5a record for the total of all property taxes reported. One
      Type I5b record to show the total number of capital stock taxes reported, followed
      by one to 6 Type I5b records for each capital stock tax entry, followed by one
      Type I5b record for the total of all capital stock taxes reported. Continue
      including Type I5 (c-i, inclusively) records for rows with data to report pertaining
      to the seven remaining tax items listed on Table I5, respectively. Follow the
      pattern of the Type 15a and I5b records above. Include one Type I5 record to
      show the total of all categories of taxes reported. Each record displays the activity
      in prepaid taxes, income taxes accrued, and the other taxes accrued accounts. See
      pages 92 - 95 for record layout.

29.   Record Type I6 - Special Charges Data Record
      29 or less Type I6 records per file as shown on page 61 of the Report Definition.
      One Type I6 record for the 6 single row entries, respectively. One Type I6a
      record to show the total number of abandoned construction projects reported,
      followed by 0 to 9 Type I6a records for each project entry, followed by one Type
      I6a record to show the total amount reported for abandoned construction projects.
      One Type I6b record to show the total number of penalties and fines reported,
      followed by 0 to 9 Type I6b records for each penalty and fine entry, followed by
      one Type I6b record to show the total amount reported for penalties and fines.
      Include One Type I6 record to show the total of all special charges reported.
      Each record displays expense for the special charges account. See pages 96 - 98
      for record layout.

30. Record Type I7 - Donations or Payments for Services Rendered By Persons Other Than Employees Data Record
1292 or less Type I7 records per file as shown on pages 62 - 64 of the Report Definition. One Type I7a record to show the total number of academia reported, followed by 0 to 97 Type I7a records for each academia entry followed by one Type I7a record for the total payment to academia.   One Type I7b record to show the total number of advertising and information services reported, followed by 0 to 397 Type I7b records for each advertising and information services entry, followed by one Type I7b record for total payment for advertising and information services. Continue including Type I7 (c-1, inclusively) records for the rows with data to report pertaining to the 10 remaining services listed on Table I7, respectively. Follow the pattern of Type I7a and I7b records above. Each record displays payment to academia or payment for services rendered by persons other than employees. See pages 99 - 101 for record layout.

31. 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 102 & 103 for record layout.

32. Record Type F3 - Footnote Record
One or more Type F3 records per file. Contains explanatory footnote text. See pages 104 & 105 for record layout.

33. Record Type E4 - Erratum Record
Zero Type E4 records in the first submission of a year's data. One or more Type E4 records per file in revisions filed to correct that year's submission.   Each time an erratum occurs, a carrier must use a new submission number. The same submission number must be used for the automated report and the paper report. Contains information to identify the data which were corrected in this submission. See pages 106 & 107 for record layout.

34. Record Type T1 - Trailer Record
One Type T1 record. The last record of the Type I records <u>only</u>. Contains contact person, etc. See pages 108 for record layout.

RECORD TYPE H1 - HEADER RECORD

Field	Item	Example	Position	Description
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. (See attached COSA Code Table) Format: Include quotation marks.
3	Record Type	"H1 "	13-18	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL98US.U01"	20-33	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	1998	35-38	The year covered by the data.
6	Quarter #	0	40	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	19980315	42-49	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	51-53	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted) Format: Include quotation marks.
9	Submission #	01	55-56	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. The same submission number must be on the automated and the paper reports. Format: Right justified and space filled.
10	End of Record Code	"XQ"	58-61	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.
       The ruler lines (1234567 etc.) included below and following with sample records are included
       only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3         4         5         6
1234567890123456789012345678901234567890123456789012345678901
Sample record:
1001,"LBIL","H1  ","LBIL98US.U01",1998,0,19990315,"U",01,"XQ"
```

RECORD TYPE L2 - LABEL RECORD

Field	Item	Example	Position	Description
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 "	13-18	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-02"	20-37	Always contains "FCC REPORT 43-02" capitalized. Format: Include quotation marks.
5	Carrier Class	"A"	39-41	Carrier classification (A or B) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 74)	43-74	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	76-97	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 1998 to Dec 1998"	99-120	Period covered by the data. Format: "mmm yyyy to mmm yyyy" Include quotation marks.
9	End of Record Code	"XQ"	122-125	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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample record:
1002,"LBIL","L1  ","FCC REPORT 43-02","A","Illinois Bell            ","Illinois           ",
```

```
 1         1         1
 0         1         2
9012345678901234567890123455
Continuation of sample record:
"Jan 1998 to Dec 1998","XQ"
```

RECORD TYPE A1 SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1006	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	"A1a "	13-18	Always contains the letter A capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	125.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type A1. Valid IDs: 125.0, 245.0, 259.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 130.0 to 199.0, 250.0 to 258.0, 260.0 to 292.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .     Ruler line
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1006,"LBIL","A1a ", 125.0,   2,"XQ"


        -  OR -


1006,"LBIL","A1a ", 125.0,   0,"XQ"
```

RECORD TYPE A1 - IDENTITY OF RESPONDENT DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1007	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	"A1a "	13-18	Always contains the letter A capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	130.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 292.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"IL " (spaces until pos. 101)	27-101	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.

RECORD TYPE A1 - IDENTITY OF RESPONDENT DATA RECORD (continued)

Field	Item	Example	Position	Description
6	End of Record Code	"XQ"	103-106	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                        1
            1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1006,"LBIL","A1a ", 125.0,    2,"XQ"
1007,"LBIL","A1a ", 130.0,"IL                                                          ","XQ"
1008,"LBIL","A1a ", 131.0,"MI                                                          ","XQ"
1009,"LBIL","A1  ", 200.0,"01031976                                                    ","XQ"
1010,"LBIL","A1  ", 210.0,"00000000                                                    ","XQ"
1011,"LBIL","A1  ", 220.0,"01091976                                                    ","XQ"
1012,"LBIL","A1  ", 230.0,"00000000                                                    ","XQ"
1013,"LBIL","A1  ", 240.0,"01151976                                                    ","XQ"
```

```
                                                                                        1
            1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1014,"LBIL","A1b ", 245.0,    1,"XQ"
1015,"LBIL","A1b ", 250.0,"Indiana Jones, 03011980                                     ","XQ"
1016,"LBIL","A1c ", 259.0,    2,"XQ"
1017,"LBIL","A1c ", 260.0,"The Company was incorporated on Dec. 20, 1975, pursuant to an Illinois   ","XQ"
1018,"LBIL","A1c ", 261.0,"statute entitled 'Hurd's Ill. Rev. Stat.' (1975) approved April 1, 1980  ","XQ"
1019,"LBIL","A1c ", 262.0,"Ch. 32, secs, 1, 2, 3, and 4.                               ","XQ"
1020,"LBIL","A1c ", 270.0,"On March 12,1980, the Company became a closed corporation pursuant to the","XQ"
1021,"LBIL","A1c ", 271.0,"Illinois Closed Corporation Act, 'Ill. Rev. Stat.'(1990), Ch. 32, pars.  ","XQ"
1022,"LBIL","A1c ", 272.0,"1202 to 1210, inclusive.                                    ","XQ"
```

RECORD TYPE A2 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1024	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	"A2a "	13-18	Always contains the letter A capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	145.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type A2. Valid IDs: 145.0, 295.0, 395.0
5	Section Item Count	1 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 150.0 to 192.0, 300.0 to 390.0, 400.0 to 492.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3    . . . . .     Ruler line
12345678901234567890123456789012345 . . . . .    Ruler line
Sample record:
1024,"LBIL","A2a ", 145.0,   1,"XQ"


          -  OR -


1024,"LBIL","A2a ", 145.0,   0,"XQ"
```

RECORD TYPE A2 - CONTROL OVER RESPONDENT DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1025	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	"A2a "	13-18	Always contains the letter A capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	150.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 492.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"BellAtlantic Corpora" (spaces until pos. 101)	27-101	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	End of Record Code	"XQ"	103-106	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                  1
         1         2         3         4         5         6         7         8         9         0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1023,"LBIL","A2  ", 100.0,"Joint                                                     ","XQ"
1024,"LBIL","A2a ", 145.0,   1,"XQ"
1025,"LBIL","A2a ", 150.0,"Bell Atlantic Corporation                                 ","XQ"
1026,"LBIL","A2a ", 151.0,"34 South Vacker Drive                                     ","XQ"
1027,"LBIL","A2a ", 152.0,"Philadelphia, PA 60545                                    ","XQ"
1028,"LBIL","A2  ", 200.0,"Ownership of voting securities                            ","XQ"
1029,"LBIL","A2  ", 210.0,"100% of capital stock                                     ","XQ"
1030,"LBIL","A2b ", 295.0,   0,"XQ"
1031,"LBIL","A2c ", 395.0,   0,"XQ"
```

RECORD TYPE A2 - CONTROL OVER RESPONDENT DATA RECORD

- OR - (If carrier reports "SOLE" on Row 100)

```
                                                                              1
         1         2         3         4         5         6         7         8         9         0
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1023,"LBIL","A2  ", 100.0,"Sole                                                              ","XQ"
1024,"LBIL","A2  ", 110.0,"Bell Atlantic Corporation                                         ","XQ"
1025,"LBIL","A2  ", 111.0,"34 South Vacker Drive                                             ","XQ"
1026,"LBIL","A2  ", 112.0,"Philadelphia, Pa 60545                                            ","XQ"
1027,"LBIL","A2a ", 145.0,   0,"XQ"
1028,"LBIL","A2  ", 200.0,"Ownership of voting securities                                    ","XQ"
1029,"LBIL","A2  ", 210.0,"100% of capital stock                                             ","XQ"
1030,"LBIL","A2b ", 295.0,   0,"XQ"
1031,"LBIL","A2c ", 395.0,   0,"XQ"
```

RECORD TYPE A3 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1033	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	"A3a "	13-18	Always contains the letter A capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	95.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type A3. Valid IDs: 95.0, 200.0
5	Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 199.0 and 201.0 to 299.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
        1         2         3      . . . . .    Ruler line
123456789012345678901234567890012345 . . . . .    Ruler line
Sample record:
1033,"LBIL","A3a ",  95.0,   2,"XQ"


          -  OR -


1033,"LBIL","A3a ",  95.0,   0,"XQ"
```

RECORD TYPE A3 - BOARD OF DIRECTORS AND GENERAL OFFICERS DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1034	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	"A3a "	13-18	Always contains the letter A capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 299.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Jane Doe Detroit, Mi" (spaces until pos. 68)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"Director " (spaces until pos. 130)	70-130	Column (c) data. Format: See Field 5 above.
7	Column (d) data	"2000"	132-137	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: "yyyy". Enter "0000" in field if designated by N/A. Include quotation marks.
8	Column (e) data	"01011978 to Present " -or- "N/A " (spaces until pos. 160)	139-160	This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. Format: "mmddyyyy to mmddyyyy" Enter "N/A" in field if designated by N/A. Include quotation marks.
9	End of Record Code	"XQ"	162-165	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A3 - BOARD OF DIRECTORS AND GENERAL OFFICERS DATA RECORD (continued)

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 that have not been explained in a previous report, or if the carrier does not
       follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                          1
          1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Sample records:
1032,"LBIL","A3  ", 100.0,"N/A                                        ","NO
1033,"LBIL","A3a ", 95.0,   2,"XQ"
1034,"LBIL","A3a ", 101.0,"Jane Doe          Detroit, Michigan  ","Director
1035,"LBIL","A3a ", 102.0,"Mary Smith        Detroit, Michigan  ","Assistant Director
1036,"LBIL","A3b ", 200.0,   2,"XQ"
1037,"LBIL","A3b ", 201.0,"Richard Smith     Detroit, Michigan  ","Vice President - Marketing/Business
1038,"LBIL","A3b ", 202.0,"James Brown       Detroit, Michigan  ","Executive Vice President - Finance
```

```
1   1         1         1         1         1         1
0   1         2         3         4         5         6
67890123456789012345678901234567890123456789012345
Continuation of Sample records:
contin. of record 1032  ","0000","N/A             ","XQ"

contin. of record 1034  ","2000","01011978 to Present ","XQ"
contin. of record 1035  ","1993","01011979 to Present ","XQ"

Development              ","1993","02011978 to Present ","XQ"
and External Affairs     ","1980","10311979 to 10311980","XQ"
```

                                  - OR -

(If carrier enters "Yes" in column c for row 100.0 and submits a copy of its SEC Form 10-K/Annual Report
 with its ARMIS USOA Report)

```
                                                                                          1
          1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Sample records:
1032,"LBIL","A3  ", 100.0,"N/A                                        ","Yes
```

```
1   1         1         1         1         1         1
0   1         2         3         4         5         6
67890123456789012345678901234567890123456789012345
Continuation of Sample records:
contin. of record 1032  ","0000","N/A             ","XQ"
```

<u>RECORD TYPE A4 - SECTION ID RECORD</u>

Field	Item	Example	Position	Description
1	Record Number	1039	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	"A4 "	13-18	Always contains the letter A capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	95.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type A4. Valid IDs: 95.0, 105.0, 205.0, 305.0, 405.0, 505.0, 605.0, 705.0, 805.0, 905.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 100.0, 200.0, 300.0...900.0, 110.0 to 139.0, 210.0 to 239.0, 310.0 to 339.0, 410.0 to 439.0, 510.0 to 539.0, 610.0 to 639.0, 710.0 to 739.0, 810.0 to 839.0, 910.0 to 939.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

      The ruler lines (123456789 etc.) included below and following with sample records are included
      only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .    Ruler line
12345678901234567890123456789012345 . . . . .    Ruler line
Sample record:
1039,"LBIL","A4  ",  95.0,   2,"XQ"

          - OR -

1039,"LBIL","A4  ",  95.0,   0,"XQ"
```

<u>RECORD TYPE A4 - STOCKHOLDERS DATA RECORD</u>

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1040	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	"A4a "	13-18	Always contains the letter A capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 970.0 Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Common Stock " -or- "N/A " (spaces until pos. 88)	27-88	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	-99999	90-98	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	End of Record Code	"XQ"	100-103	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A4 - STOCKHOLDERS DATA RECORD (continued)

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 that have not been explained in a previous report, or if the carrier does not
       follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                        1
             1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123
Sample records:
1040,"LBIL","A4a ", 100.0,"Common Stock                                       ",  -99999,"XQ"
1041,"LBIL","A4a ", 105.0,   1,"XQ"
1042,"LBIL","A4a ", 110.0,"Ameritech Corporation, Chicago, Illinois           ",   19500,"XQ"
1043,"LBIL","A4a ", 140.0,"N/A                                                ",   19500,"XQ"
1044,"LBIL","A4a ", 150.0,"N/A                                                ",       1,"XQ"
1045,"LBIL","A4a ", 160.0,"12311991                                           ",  -99999,"XQ"
1046,"LBIL","A4a ", 170.0,"Preparation of this USOA Report for 1997           ",  -99999,"XQ"
1047,"LBIL","A4b ", 200.0,"Preferred Stock                                    ",  -99999,"XQ"
1048,"LBIL","A4b ", 205.0,   2,"XQ"
1049,"LBIL","A4b ", 210.0,"Ameritech Audiotex Services, Inc., Chicago, Illinois",   17500,"XQ"
1050,"LBIL","A4b ", 211.0,"Tigon Corporation, Chicago, Illinois               ",   14500,"XQ"
1051,"LBIL","A4b ", 240.0,"N/A                                                ",   32000,"XQ"
1052,"LBIL","A4b ", 250.0,"N/A                                                       2,"XQ"
1053,"LBIL","A4b ", 260.0,"12311991                                           ",  -99999,"XQ"
1054,"LBIL","A4b ", 270.0,"Preparation of this USOA Report for 1997           ",  -99999,"XQ"
```

RECORD TYPE A5- SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1055	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	"A5a "	13-18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type A5. Valid IDs: 100.0, 200.0, 400.0, 1000.0, 1100.0, 1200.0,1300.0, 1400.0, 1500.0, 1600.0, 1800.0
5	Section Item Count	2 -or- 0	27- 30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 192.0, 210.0 to 292.0, 401.0 to 999.0, 1010.0 to 1093.0, 1110.0 to 1193.0, 1210.0 to 1292.0, 1310.0 to 1393.0, 1410.0 to 1493.0, 1510.0 to 1592.0, 1610.0 to 1793.0, 1810.0 to 1892.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

        The ruler lines (123456789 etc.) included below and following with sample records are included
        only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3      . . . . .     Ruler line
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1055,"LBIL","A5a ", 100.0,    2,"XQ"


          -  OR -


1055,"LBIL","A5a ", 100.0,    0,"XQ"
```

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 1)

Field	Item	Example	Position	Description
1	Record Number	1056	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	"A5a "	13-18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	110.0	20-25	Row number as identified on the Report Definition. Valid ranges: 110.0 to 1892.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Acquisition of ..." (spaces until pos. 98)	27-98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"00000000"	100-109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy" Enter "00000000" in field if designated by N/A. Include quotation marks.
7	Column (d) data	"N/A " (spaces until pos. 151)	111-151	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
8	Column (e) data	"NA"	153-156	This filed contains the state code corresponding to column (e) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Enter "NA" in field if designated by N/A. Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 1 continued)

Field	Item	Example	Position	Description

9	Column (f) data	"00000000"	158-167	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition.
				Format: "mmddyyyy"
				    Enter "00000000" in field if designated by N/A.
				    Include quotation marks.

10	Column (g) data	"N/A "
		(spaces until pos. 213)
			169-213	Column (g) data
				Format: Left justified and space filled.
				    Enter "N/A" in field if designated by N/A.
				    Include quotation marks.

11	Column (h) data	-99999	215-223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition.
				Format: Right justified and space filled.
				    Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated.
				    If there are no data applicable to an open field, enter zero.
				    Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.

12	Column (i) data	-99999	225-233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235-238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 2)

Field	Item	Example	Position	Description
1	Record Number	1056	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	"A5i "	13-18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	1610.0	20-25	Row number as identified on the Report Definition. Valid ranges: 110.0 to 1892.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Common Carrier ..." (spaces until pos. 98)	27-98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"01011991"	100-109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy" Include quotation marks.
7	Column (d) data	"Interconnection ..." (spaces until pos. 151)	111-151	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
8	Column (e) data	"IL"	153-156	This filed contains the state code corresponding to column (e) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Enter "NA" in field if designated by N/A. Include quotation marks.
9	Column (f) data	"00000000"	158-167	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: "mmddyyyy" Enter "00000000" in field if designated by N/A. Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 2 continued)

Field	Item	Example	Position	Description
10	Column (g) data	"N/A " (spaces until pos. 213)	169-213	Column (g) data Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
11	Column (h) data	-99999	215-223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
12	Column (i) data	-99999	225-233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235-238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 3)

Field	Item	Example	Position	Description
1	Record Number	1056	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	"A5k "	13-18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	401.0	20-25	Row number as identified on the Report Definition. Valid ranges: 110.0 to 1892.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"N/A (spaces until pos. 98)	" 27-98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
6	Column (c) data	"00000000"	100-109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy" Enter "00000000" in field if designated by N/A. Include quotation marks.
7	Column (d) data	"N/A (spaces until pos. 151)	" 111-151	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
8	Column (e) data	"NA"	153-156	This filed contains the state code corresponding to column (e) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Enter "NA" in field if designated by N/A. Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No. 3 continued)

Field	Item	Example	Position	Description
9	Column (f) data	"01011991"	158-167	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: "mmddyyyy" Enter "00000000" in field if designated by N/A. Include quotation marks.
10	Column (g) data	"Decrease in ...." (spaces until pos. 213)	169-213	Column (g) data Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
11	Column (h) data	-156890	215-223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
12	Column (i) data	10000	225-233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235-238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (continued)

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 that have not been explained in a previous report, or if the carrier does not
       follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5         6         7         8         9
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1055,"LBIL","A5a ", 100.0,   2,"XQ"
1056,"LBIL","A5a ", 110.0,"Acquisition of building, COE equip. and outside plant located in the  ",
1057,"LBIL","A5a ", 111.0,"Broken Arrow Ok. Exchange Boundary to begin operations on June 1, 1977",
1058,"LBIL","A5a ", 112.0,"from the SW Bell Tel. Co St. Louis, MO on Dec. 31, 1988 for $268,593  ",
1059,"LBIL","A5a ", 120.0,"Acquisition of building, COE equip. and outside plant located in the  ",
1060,"LBIL","A5a ", 121.0,"Broken Arrow Ok. Exchange Boundary to begin operations on June 1, 1977",
1061,"LBIL","A5a ", 122.0,"from the NYNEX Tel. Co Syracuse, NY on Jan. 31, 1989 for $367,693.50. ",
1062,"LBIL","A5b ", 200.0,   0,"XQ"
1063,"LBIL","A5  ", 300.0,"Yes                                                               ",
1064,"LBIL","A5c ",1000.0,   1,"XQ"
1065,"LBIL","A5c ",1010.0,"Sole                                                              ",
1066,"LBIL","A5c ",1011.0,"Detroit Bell, 1020 E. Broad Str., Detroit, Michigan  20567        ",
1067,"LBIL","A5c ",1012.0,"Additional data as to how control was established, and any other    ",
1068,"LBIL","A5c ",1013.0,"pertinent data requisite to a clear understanding relating to control.",
1069,"LBIL","A5d ",1100.0,   0,"XQ"
1070,"LBIL","A5e ",1200.0,   0,"XQ"
1071,"LBIL","A5f ",1300.0,   0,"XQ"
1072,"LBIL","A5g ",1400.0,   0,"XQ"
1073,"LBIL","A5h ",1500.0,   0,"XQ"
1074,"LBIL","A5i ",1600.0,   1,"XQ"
1075,"LBIL","A5i ",1610.0,"Common Carrier, Allnet Communications Services, Inc.              ",
1076,"LBIL","A5j ",1800.0,   0,"XQ"
1077,"LBIL","A5k ", 400.0,   2,"XQ"
1078,"LBIL","A5k ", 401.0,"N/A                                                               ",
1079,"LBIL","A5k ", 402.0,"N/A                                                               ",
```

```
1         1         1         1         1         1         1         1         1         1         2
0         1         2         3         4         5         6         7         8         9         0
012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Continuation of sample records:
(end of Record 1055, Type A5a, Row 100.0)
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
(end of Record 1062, Type A5b, Row 200.0)
"00000000","N/A                                 ","NA","00000000","N/A
(end of Record 1064, Type A5c, Row 1000.0)
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
"00000000","N/A                                 ","NA","00000000","N/A
```

RECORD TYPE A5 - IMPORTANT CHANGES DURING THE YEAR DATA RECORD (continued)

```
1         1         1         1         1         1         1         1         1         1         2
0         1         2         3         4         5         6         7         8         9         0
0123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Continuation of sample records:
(end of Record 1069, Type A5d, Row 1100.0)
(end of Record 1070, Type A5e, Row 1200.0)
(end of Record 1071, Type A5f, Row 1300.0)
(end of Record 1072, Type A5g, Row 1400.0)
(end of Record 1073, Type A5h, Row 1500.0)
(end of Record 1074, Type A5i, Row 1600.0)
"09301996","Interconnection                  ","IL","00000000","N/A
(end of Record 1076, Type A5j, Row 1800.0)
(end of Record 1077, Type A5k, Row  400.0)
"00000000","N/A                              ","NA","01011991","Decrease in Interstate
"00000000","N/A                              ","NA","02011991","Increase in Switched Access
```

```
2  2         2         2
0  1         2         3
67890123456789012345678901234567 8
Continuation of sample records:
(end of Record 1055, Type A5a, Row 100.0)
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
(end of Record 1062, Type A5b, Row 200.0)
...    ",  -99999,   -99999,"XQ"
(end of Record 1064, Type A5c, Row 1000.0)
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
...    ",  -99999,   -99999,"XQ"
(end of Record 1069, Type A5d, Row 1100.0)
(end of Record 1070, Type A5e, Row 1200.0)
(end of Record 1071, Type A5f, Row 1300.0)
(end of Record 1072, Type A5g, Row 1400.0)
(end of Record 1073, Type A5h, Row 1500.0)
(end of Record 1074, Type A5i, Row 1600.0)
...    ",  -99999,   -99999,"XQ"
(end of Record 1076, Type A5j, Row 1800.0)
(end of Record 1077, Type A5k, Row  400.0)
...    ", -156890,     -500,"XQ"
...    ",  234590,    10000,"XQ"
```

RECORD TYPE B1 - ACCOUNT BALANCE DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1080	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	"B1 "	13-18	Always contains the letter B capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	1130.0	20-25	Row number as identified on the Report Definition. Valid ranges: 120.0 to 150.0, 340.0 to 490.0, 510.0 to 530.0, 790.0, 830.0 to 860.0, 1120.0 to 1500.0, 3100.0 to 4550.0, 5001.0 to 5320.0, 7100.0 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	Account Balance data	5432	27-35	This field contains the ending balance or dollar amount recorded in the particular account. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	End of Record Code	"XQ"	37-40	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
              1         2         3         4
     12345678901234567890123456789012345678901234567890
Sample records:
1080,"LBIL","B1  ",1130.0,    5432,"XQ"
1113,"LBIL","B1  ",3100.0,    5432,"XQ"
1222,"LBIL","B1  ",5001.0,    5432,"XQ"
1359,"LBIL","B1  ",7110.0,    5432,"XQ"
```

RECORD TYPE P1 - BALANCE/INCOME PERIOD ACTIVITY DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1113	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	"P1 "	13-18	Always contains the letter P capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	2001.0	20-25	Row number as identified on the Report Definition. Valid ranges: 210.0 to 260.0, 2001.0 to 2690.0. Format: Right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place, (e.g. 2215.1) use the row number as shown.
5	Column (ab) data	65432	27-35	This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (ac) data	2716	37-45	Column (ac) data Format: See Field 5 above.
7	Column (ad) data	5432	47-55	Column (ad) data Format: See Field 5 above.
8	Column (ae) data	2716	57-65	Column (ae) data Format: See Field 5 above.
9	Column (af) data	60000	67-75	Column (af) data Format: See Field 5 above.

RECORD TYPE P1 - BALANCE/INCOME PERIOD ACTIVITY DATA RECORD (continued)

Field	Item	Example	Position	Description
10	End of Record Code	"XQ"	77-80	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
         1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
Sample records:
1113,"LBIL","P1 ",2001.0,   65432,    2716,    5432,    2716,    60000,"XQ"
1134,"LBIL","P1 ",2215.1,   15432,    2716,    5432,    2716,    10000,"XQ"
```

RECORD TYPE X1 - INCOME STATEMENT EXPENSE MATRIX DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1270	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	"X1 "	13-18	Always contains the letter X capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	6112.0	20-25	Row number as identified on the Report Definition. Valid ranges: 610.0 to 730.0, 6110.0 to 6790.0. 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 (ab) data	21728	27-35	This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (ac) data	5432	37-45	Column (ac) data Format: See Field 5 above.
7	Column (ad) data	5432	47-55	Column (ad) data Format: See Field 5 above.
8	Column (ae) data	5432	57-65	Column (ae) data Format: See Field 5 above.
9	Column (af) data	5432	67-75	Column (af) data Format: See Field 5 above.

RECORD TYPE X1 - INCOME STATEMENT EXPENSE MATRIX DATA RECORD

Field	Item	Example	Position	Description
10	End of Record Code	"XQ"	77-80	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.

A footnote record is needed for column (ac) to show the number of full-time and part-time employees at the end of the year.

Footnote records are also 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5         6         7         8
12345678901234567890123456789012345678901234567890123456789012345678901234567890
Sample records:
1270,"LBIL","X1  ",6112.0,    21728,    5432,    5432,    5432,    5432,"XQ"
```

RECORD TYPE B2 - STATEMENT OF CASH FLOWS DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1402	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	"B2 "	13-18	Always contains the letter B capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 TO 440.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	-99999	27-35	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	199210	37-45	Column (c) data Format: See Field 5 above.
7	End of Record Code	"XQ"	47-50	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 that have not been explained in a previous report, or if the carrier does not
     follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5
12345678901234567890123456789012345678901234567890
Sample records:
1402,"LBIL","B2  ", 100.0,  -99999,  199210,"XQ"
1403,"LBIL","B2  ", 110.0,   15432,  -99999,"XQ"
```

RECORD TYPE B3 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1438	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	"B3a"	13-18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B3. Valid IDs: 100.0, 200.0, 300.0, 400.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero) Valid Set of Rows: 101.0 to 129.0, 201.0 to 229.0, 301.0 to 329.0, 401.0 to 429.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .     Ruler line
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1438,"LBIL","B3a ", 100.0,    2,"XQ"


          -  OR -


1438,"LBIL","B3a ", 100.0,    0,"XQ"
```

RECORD TYPE B3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART I)-DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1339	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	"B3a "	13-18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 260.0. Include only those rows for which there are data to report. 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	"Ameritech Services, Inc." - OR - "N/A " (spaces until pos. 68)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	5432	70-78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	5432	80-88	Column (d) data Format: See Field 6 above.
8	Column (e) data	1358	90-98	Column (e) data Format: See Field 6 above.
9	Column (f) data	1358	100-108	Column (f) data Format: See Field 6 above.
10	Column (g) data	2716	110-118	Column (g) data Format: See Field 6 above.

RECORD TYPE B3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART I)-DATA RECORD(continued)

Field	Item	Example	Position	Description
11	Column (h) data	16296	120-128	Column (h) data Format: See Field 6 above.
12	Column (i) data	3197	130-138	Column (i) data Format: See Field 6 above.
13	Column (j) data	2242	140-148	Column (j) data Format: See Field 6 above.
14	Column (k) data	1404	150-158	Column (k) data Format: See Field 6 above.
15	Column (l) data	4035	160-168	Column (l) data Format: See Field 6 above.
16	Column (m) data	0	170-178	Column (m) data Format: See Field 6 above.
17	Column (n) data	0	180-188	Column (n) data Format: See Field 6 above.
18	Column (o) data	0	190-198	Column (o) data Format: See Field 6 above.
19	Column (p) data	0	200-208	Column (p) data Format: See Field 6 above.

RECORD TYPE B3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART I)-DATA RECORD(continued)

Field	Item	Example	Position	Description
20	End of Record Code	"XQ"	210-213	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                              1
            1         2         3         4         5         6         7         8         9         0
   12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1438,"LBIL","B3a ", 100.0,   2,"XQ"
1439,"LBIL","B3a ", 101.0,"Ameritech Services, Inc.                 ",   5432,   5432,   1358,   2716,
1440,"LBIL","B3a ", 102.0,"Illinois Bell Administration Center Inc.",   1136,    432,   1020,    356,
1441,"LBIL","B3a ", 130.0,"N/A                                      ",   6568,   5864,   2378,   3072,
1442,"LBIL","B3b ", 200.0,   0,"XQ"
1443,"LBIL","B3  ", 240.0,"N/A                                      ",   6568,   5864,   2378,   3072,
1444,"LBIL","B3  ", 250.0,"N/A                                      ",      0,      0,      0,      0,
1445,"LBIL","B3  ", 260.0,"N/A                                      ",   6568,   5864,   2378,   3072,
```

```
   1         1         1         1         1         1         1         1         1         2         2
   1         2         3         4         5         6         7         8         9         0         1
   0123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123
Continuation of sample records:
    2716,  16296,   3197,   2242,   1404,   4035,      0,      0,      0,      0,"XQ"
       0,      0,    234,      0,    123,   1020,      0,      0,      0,      0,"XQ"
    2716,  16296,   3431,   2242,   1527,   5055,      0,      0,      0,      0,"XQ"

    2716,  16296,   3431,   2242,   1527,   5055,      0,      0,      0,      0,"XQ"
       0,      0,      0,      0,      0,      0,      0,      0,      0,      0,"XQ"
    2716,  16296,   3431,   2242,   1527,   5055,      0,      0,      0,      0,"XQ"
```

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART II) DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1446	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	"B3c"	13-18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	301.0	20-25	Row number as identified on the Report Definition. Valid ranges: 301.0 to 460.0. Include only those rows for which there are data to report. 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 (ab) data	"Ameritech Services, Inc." 27-68 - OR - "N/A " (spaces until pos. 68)		This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (ac) data	3863	70-78	This field contains the data corresponding to column (ac) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (ad) data	0	80-88	Column (ad) data Format: See Field 6 above.
8	Column (ae) data	-3863	90-98	Column (ae) data Format: See Field 6 above.
9	Column (af) data	0	100-108	Column (af) data Format: See Field 6 above.
10	Column (ag) data	1234	110-118	Column (ag) data Format: See Field 6 above.

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART II) DATA RECORD

RECORD TYPE B3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART II) DATA RECORD (continued)

Field	Item	Example	Position	Description
11	Column (ah) data	3567	120-128	Column (ah) data Format: See Field 6 above.
12	Column (ai) data	0	130-138	Column (ai) data Format: See Field 6 above.
13	Column (aj) data	4801	140-148	Column (aj) data Format: See Field 6 above.
14	Column (ak) data	3456	150-158	Column (ak) data Format: See Field 6 above.
15	Column (al) data	2102	160-168	Column (al) data Format: See Field 6 above.
16	Column (am) data	1234	170-178	Column (am) data Format: See Field 6 above.
17	Column (an) data	6792	180-188	Column (an) data Format: See Field 6 above.
18	Column (ao) data	34732	190-198	Column (ao) data Format: See Field 6 above.

RECORD TYPE B3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES(PART II) DATA RECORD(continued)

Field	Item	Example	Position	Description
19	End of Record Code	"XQ"	200-203	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                              1
          1         2         3         4         5         6         7         8         9         0
 12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1446,"LBIL","B3c ", 300.0,   2,"XQ"
1447,"LBIL","B3c ", 301.0,"Ameritech Services, Inc.                  ",    3863,       0,   -3863,       0,
1448,"LBIL","B3c ", 302.0,"Illinois Bell Administration Center Inc.",      50,       0,       0,       0,
1449,"LBIL","B3c ", 330.0,"N/A                                      ",    3913,       0,       0,       0,
1450,"LBIL","B3d ", 400.0,   0,"XQ"
1451,"LBIL","B3  ", 440.0,"N/A"                                       ",    3913,       0,       0,       0,
1452,"LBIL","B3  ", 450.0,"N/A"                                       ",       0,       0,       0,       0,
1453,"LBIL","B3  ", 460.0,"N/A"                                       ",    3913,       0,       0,       0,
```

```
 1         1         1         1         1         1         1         1         1         2
 1         2         3         4         5         6         7         8         9         0
 0123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123
Continuation of sample records:

    1234,    3567,       0,    4801,    3456,    2102,    1234,    6792,   34732,"XQ"
     456,    2320,       0,      33,     123,    1030,       0,       0,    2468,"XQ"
    1680,    5887,       0,    4834,    3579,    3132,    1234,    6792,   37200,"XQ"
    1680,    5887,       0,    4834,    3579,    3132,    1234,    6792,   37200,"XQ"
       0,       0,       0,       0,       0,       0,       0,       0,       0,"XQ"
    1680,    5887,       0,    4834,    3579,    3132,    1234,    6792,   37200,"XQ"
```

RECORD TYPE B4 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1454	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	"B4a"	13-18	Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B4. Valid IDs: 100.0, 200.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 139.0, 201.0 to 239.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3    . . . . .     Ruler line
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1454,"LBIL","B4a ", 100.0,    2,"XQ"


          -  OR -


1454,"LBIL","B4a ", 100.0,    0,"XQ"
```

RECORD TYPE B4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1455	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	"B4a "	13-18	Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 240.0 Include only those rows for which there are data to report. 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	"Ameritech Services, Inc." - OR - "N/A " (spaces until pos. 68)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	5432	70-78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	4321	80-88	Column (d) data Format: See Field 6 above.
8	Column (e) data	432	90-98	Column (e) data Format: See Field 6 above.
9	Column (ee) data	234	100-108	Column (ee) data Format: See Field 6 above.
10	Column (f) data	1357	110-118	Column (f) data Format: See Field 6 above.

RECORD TYPE B4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES DATA RECORD (continued)

Field	Item	Example	Position	Description
11	Column (g) data	11776	120-128	Column (g) data Format: See Field 6 above.
12	End of Record Code	"XQ"	130-133	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                        1
          1         2         3         4         5         6         7         8         9         0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1454,"LBIL","B4a ", 100.0,   2,"XQ"
1455,"LBIL","B4a ", 101.0,"Ameritech Services, Inc.                   ",    5432,    4321,     432,     234,
1456,"LBIL","B4a ", 102.0,"Ameritech Information Systems, Inc.   ",       0,     234,     123,       0,
1457,"LBIL","B4a ", 140.0,"N/A                                        ",    5432,    4555,     555,     234,
1458,"LBIL","B4b ", 200.0,   0,"XQ"
```

```
  1         1         1
  1         2         3
01234567890123456789 0123
Continuation of sample records:
     1357,    11776,"XQ"
     3456,     3813,"XQ"
     4813,    15589,"XQ"
```

RECORD TYPE B5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1459	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	"B5 "	13-18	Always contains the letter B capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 490.0. 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	1243863	27-35	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	56780	37-45	Column (c) data Format: See Field 5 above.
7	Column (d) data	0	47-55	Column (d) data Format: See Field 5 above.
8	Column (e) data	7890	57-65	Column (e) data Format: See Field 5 above.
9	Column (f) data	0	67-75	Column (f) data Format: See Field 5 above.
10	Column (g) data	54327	77-85	Column (g) data Format: See Field 5 above.
11	Column (h) data	0	87-95	Column (h) data Format: See Field 5 above.
12	Column (i) data	4801	97-105	Column (i) data Format: See Field 5 above.

RECORD TYPE B5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION DATA RECORD (continued)

Field	Item	Example	Position	Description
13	Column (j) data	1249405	107-115	Column (j) data
				Format: See Field 5 above.
14	End of Record Code	"XQ"	117-120	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                          1
          1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1459,"LBIL","B5 ", 100.0, 1243863,    56780,        0,    7890,        0,    54327,        0,    4801,


    1         1
    1         2
78901234567890
Continuation of sample records:
  1249405,"XQ"
```

RECORD TYPE B6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION
DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1498	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	"B6 "	13-18	Always contains the letter B capitalized and the number 6 with no space between them. Format: Include quotation marks.
4	Row Number	240.0	20-25	Row number as identified in the State Row Number and Codes Reference Table of the Report Definition. Valid ranges: 110.0 to 910.0 Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (a) data	"IL"	27-30	This field contains the state code corresponding to column (a) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Include quotation marks.
6	Column (b) data	23450	32-40	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (c) data	1234	42-50	Column (c) data Format: See Field 6 above.
8	Column (d) data	0	52-60	Column (d) data Format: See Field 6 above.
9	Column (e) data	500	62-70	Column (e) data Format: See Field 6 above.
10	Column (f) data	1280	72-80	Column (f) data Format: See Field 6 above.

RECORD TYPE B6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION
DATA RECORD(continued)

Field	Item	Example	Position	Description
11	Column (g) data	25464	82-90	Column (g) data Format: See Field 6 above.
12	Column (h) data	35678	92-100	Column (h) data Format: See Field 6 above.
13	Column (i) data	140	102-110	Column (i) data Format: See Field 6 above.
14	Column (j) data	0	112-120	Column (j) data Format: See Field 6 above.
15	Column (k) data	35678	122-130	Column (k) data Format: See Field 6 above.
16	Column (l) data	140	132-140	Column (l) data Format: See Field 6 above.
17	Column (m) data	36458	142-150	Column (m) data Format: See Field 6 above.
18	Column (n) data	130.00	152-160	This field contains the data corresponding to column (n) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter as a ratio and round to two decimal places.
19	Column (o) data	150.00	162-170	Column (o) data Format: See Field 18 above.

RECORD TYPE B6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION
DATA RECORD(continued)

Field	Item	Example	Position	Description
20	End of Record Code	"XQ"	172-175	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                     1
           1         2         3         4         5         6         7         8         9         0
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901
Sample records:
1498,"LBIL","B6  ", 240.0,"IL",    23450,      1234,         0,       500,      1280,     25464,     35678,
1499,"LBIL","B6  ", 250.0,"IN",    18467,       234,       792,        40,     12785,         0,     30654,
1500,"LBIL","B6  ", 910.0,"TO",    41917,      1468,       792,       540,     14065,     25464,     56118,
```

```
           1         1         1         1         1         1         1
           1         2         3         4         5         6         7
2345678901234567890123456789012345678901234567890123456789012345
Continuation of sample records:
     140,         0,     35678,       140,     36458,    130.00,    150.00,"XQ"
       0,       223,     16000,      1201,     18256,      0.00,      0.00,"XQ"
     140,       223,     51678,      1341,     54714,    130.00,    150.00,"XQ"
```

RECORD TYPE B7 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1501	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	"B7 "	13-18	Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B7. Valid ID: 100.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 810.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3    . . . . .     Ruler line
1234567890123456789012345678901234 5 . . . . .     Ruler line
Sample record:
1501,"LBIL","B7  ", 100.0,    2,"XQ"


          -  OR  -


1501,"LBIL","B7  ", 100.0,    0,"XQ"
```

RECORD TYPE B7 - BASES OF CHARGES FOR DEPRECIATION DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1502	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	"B7 "	13-18	Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Row Number	240.0	20-25	Row number as identified in the State Row Numbers and Codes Reference Table of the Report Definition. Valid ranges: 110.0 to 810.0 Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (a) data	"IL"	27-30	This field contains the state code corresponding to column (a) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Include quotation marks.
6	Column (b) data	2112.00	32-38	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: ####.## Enter an account number using two decimal places. Enter -99999 if field is designated by N/A. Do not include quotation marks.
7	Column (c) data	"Motor Vehicles" - or - "N/A " (spaces until pos. 81)	40-81	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
8	Column (d) data	"W" -or- "R"	83-85	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Valid entry: "W" (whole life), "R" (remaining life), "N" (N/A) Format: Enter "N" if field is designated by N/A. Capitalize and include quotation marks.

RECORD TYPE B7 - BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

Field	Item	Example	Position	Description
9	Column (e) data	28.0	87-94	This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999.0 or -99999.00 in decimal rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888.0 or -88888.00 in decimal rows on the "public version" diskette to indicate that confidential treatment has been requested.
10	Column (f) data	5.32	96-104	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: Enter as a percent and round to two decimal places. See Field 9 format above if field is designated by N/A.
11	Column (g) data	4.32	106-114	Column (g) data Format: See Field 10 above.
12	Column (h) data	12.00	116-124	Column (h) data Format: See Field 10 above.
13	Column (i) data	56780	126-134	Column (i) data Format: See Field 9 above.
14	Column (j) data	23456	136-144	Column (j) data Format: See Field 9 above.
15	Column (k) data	2468	146-154	Column (k) data Format: See Field 9 above.
16	Column (l) data	17.40	156-164	Column (l) data Format: See Field 10 above.

RECORD TYPE B7 - BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

Field	Item	Example	Position	Description
17	End of Record Code	"XQ"	166-169	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                            1
          1         2         3         4         5         6         7         8         9         0
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Sample records:
1501,"LBIL","B7 ", 100.0,    2,"XQ"
1502,"LBIL","B7 ", 240.0,"IL",2112.00,"Motor Vehicles                              ","R",   28.0,    5.32,
1503,"LBIL","B7 ", 240.0,"IL",2115.00,"Garage Work Equipment                       ","W",    6.3,    7.90,
1504,"LBIL","B7 ", 240.0,"IL",2215.30,"Other Electro-Mechanical Switching          ","W",   11.1,   11.32,
1505,"LBIL","B7 ", 245.0,"TO", -99999,"N/A                                         " "N",-99999.0,-99999.00,
1506,"LBIL","B7 ", 250.0,"IN",2123.10,"Office Support Equipment                    ","R",   38.0,    3.32,
1507,"LBIL","B7 ", 250.0,"IN",2231.10,"Radio                                       ","W",    5.3,    5.90,
1508,"LBIL","B7 ", 250.0,"IN",2231.20,"Other Radio Facilities                      ","R",   14.1,   12.34,
1509,"LBIL","B7 ", 255.0,"TO", -99999,"N/A                                         " "N",-99999.0,-99999.00,
```

```
     1         1         1         1         1         1
     1         2         3         4         5         6
6789012345678901234567890123456789012345678901234567890123456789
Continuation of sample records:
     4.32,    12.00,    56780,    23456,     2468,    17.40,"XQ"
    13.00,     5.23,     7390,     3200,      246,     5.40,"XQ"
     7.16,    11.32,     7716,     1236,    36972,    11.00,"XQ"
-99999.00,-99999.00,    71886,    27892,   -99999,-99999.00,"XQ"
     6.33,     2.10,    58980,    12456,     4567,    14.40,"XQ"
    18.00,     7.23,     3692,     5600,      890,     7.40,"XQ"
     9.16,    12.32,     2367,     9101,    12562,    12.00,"XQ"
-99999.00,-99999.00,    65039,    27157,   -99999,-99999.00,"XQ"
```

RECORD TYPE B8 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1510	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	"B8"	13-18	Always contains the letter B capitalized and the number 8 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B8. Valid ID: 100.0
5	Section Item Count	3 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 130.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.
       The ruler lines (123456789 etc.) included below and following with sample records are include
       only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3    . . . . .     Ruler line
1234567890123456789012345678901234 5 . . . . .     Ruler line
Sample record:
1510,"LBIL","B8  ", 100.0,    3,"XQ"


          -  OR -


1510,"LBIL","B8  ", 100.0,    0,"XQ"
```

RECORD TYPE B8 - CAPITAL LEASES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1511	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	"B8 "	13-18	Always contains the letter B capitalized and the number 8 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 140.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	2111.00	27-33	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: ####.## Enter an account number using two decimal places. Enter -99999 if field is designated by N/A.
6	Column (c) data	"Land....." -or- "N/A " (spaces until pos. 76)	35-76	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
7	Column (d) data	3456	78-86	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
8	Column (e) data	0	88-96	Column (e) data Format: See Field 7 above.
9	Column (f) data	3456	98-106	Column (f) data Format: See Field 7 above.

RECORD TYPE B8 - CAPITAL LEASES DATA RECORD (continued)

Field	Item	Example	Position	Description
10	Column (g) data	400	108-116	Column (g) data Format: See Field 7 above.
11	Column (h) data	1780	118-126	Column (h) data Format: See Field 7 above.
12	Column (i) data	23456	128-136	Column (i) data Format: See Field 7 above.
13	Column (j) data	2468	138-146	Column (j) data Format: See Field 7 above.
14	Column (k) data	0	148-156	Column (k) data Format: See Field 7 above.
15	End of Record Code	"XQ"	158-161	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                              1
           1         2         3         4         5         6         7         8         9         0
  12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567
  Sample records:
  1510,"LBIL","B8  ", 100.0,   3,"XQ"
  1511,"LBIL","B8  ", 101.0,2111.00,"Land                                        ",    3456,        0,    3456,
  1512,"LBIL","B8  ", 102.0,2116.00,"Other Work Equipment                        ",     367,      190,     177,
  1513,"LBIL","B8  ", 103.0,2124.00,"General Purpose Computers                   ",       0,     3432,   -3432,
  1514,"LBIL","B8  ", 140.0, -99999,"N/A                                         "     4823,     3622,    3633,
```

```
     1         1         1         1         1         1
     1         2         3         4         5         6
  89012345678901234567890123456789012345678901234567890 1
  Continuation of sample records:
       400,     1780,    23456,     2468,        0,"XQ"
         0,       23,     7390,     3200,      246,"XQ"
       120,     1803,    30846,     5668,      246,"XQ"
       520,     3606,    61792,    11336,      492,"XQ"
```

RECORD TYPE B9 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1515	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	"B9"	13-18	Always contains the letter B capitalized and the number 9 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B9. Valid ID: 100.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 140.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .      Ruler line
1234567890123456789012345678901234 5 . . . . .      Ruler line
Sample record:
1515,"LBIL","B9  ", 100.0,   2,"XQ"


          -  OR -


1515,"LBIL","B9  ", 100.0,   0,"XQ"
```

RECORD TYPE B9 - DEFERRED CHARGES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1516	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	"B9 "	13-18	Always contains the letter B capitalized and the number 9 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 150.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Compensated Absences" -or- "N/A " (spaces until pos. 83)	27-83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	13456	85-93	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.

RECORD TYPE B9 - DEFERRED CHARGES DATA RECORD

Field	Item	Example	Position	Description
7	End of Record Code	"XQ"	95-98	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
           1         2         3         4         5         6         7         8         9
  12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1515,"LBIL","B9  ", 100.0,   2,"XQ"
1516,"LBIL","B9  ", 101.0,"Compensated Absences                                   ",   13456,"XQ"
1517,"LBIL","B9  ", 102.0,"Engineering charges on contemplated projects           ",    2367,"XQ"
1518,"LBIL","B9  ", 150.0,"N/A                                                    ",   15823,"XQ"
```

RECORD TYPE B10 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1519	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	"B10"	13-18	Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B10. Valid ID: 100.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 150.0 Format: Right justified and space filled. Do not use quotation marks.
6	End of Record Code	"XQ"	32-35	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.

        The ruler lines (123456789 etc.) included below and following with sample records are included
        only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .     Ruler line
1234567890123456789012345678901234 5 . . . . .     Ruler line
Sample record:
1519,"LBIL","B10 ", 100.0,    2,"XQ"


          -  OR -


1519,"LBIL","B10 ", 100.0,    0,"XQ"
```

RECORD TYPE B10 - ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1520	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	"B10"	13-18	Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 160.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Wisconsin Bell" -or- "N/A " (spaces until pos. 68)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	53456	70-78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	468	80-88	Column (d) data Format: See Field 6 above.
8	Column (e) data	1256	90-98	Column (e) data Format: See Field 6 above.
9	Column (f) data	54253	100-108	Column (f) data Format: See Field 6 above.

RECORD TYPE B10 - ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD(continued)

Field	Item	Example	Position	Description
10	End of Record Code	"XQ"	110-113	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
that have not been explained in a previous report, or if the carrier does not follow the procedures
described in the row/column instructions in the Report Definition.

```
             1         2         3         4         5         6         7         8         9
    123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
    Sample records:
    1519,"LBIL","B10 ", 100.0,    2,"XQ"
    1520,"LBIL","B10 ", 101.0,"Wisconsin Bell                          ",    53456,       468,      1256,
    1521,"LBIL","B10 ", 102.0,"Ameritech Audiotex Services, Inc.       ",    14367,        90,         0,
    1522,"LBIL","B10 ", 160.0,"N/A                                     ",    67823,       558,      1256,


    1         1
    0         1
    01234567890123
    Continuation of sample records:
        54253,"XQ"
        14286,"XQ"
        68521,"XQ"
```

RECORD TYPE B11 - SECTION RECORD

Field	Item	Example	Position	Description
1	Record Number	1523	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	"B11a"	13-18	Always contains the letter B capitalized and the number 11 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B11. Valid IDs: 100.0, 200.0, 300.0, 400.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 185.0, 201.0 to 289.0, 301.0 to 308.0, 401.0 to 408.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .     Ruler line
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1523,"LBIL","B11a", 100.0,   2,"XQ"


          -  OR -


1523,"LBIL","B11a", 100.0,   0,"XQ"
```

RECORD TYPE B11-LONG-TERM DEBT DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1524	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	"B11a"	13-18	Always contains the letter B capitalized and the number 11 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 500.0. Include only those rows for which there are data to report. 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	"Series C, 3-1/4%" -or- "N/A " (spaces until pos. 50)	27-50	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/A's. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"04011952"	52-61	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/A's. Format: "mmddyyyy" Enter "00000000" in the field if designated by N/A. Include quotation marks.
7	Column (d) data	"04011995"	63-72	Column (d) data Format: See Field 6 above.
8	Column (e) data	3000	74-82	This field contains the data corresponding to column (e) as shown in 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 decimal rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested.

RECORD TYPE B11-LONG-TERM DEBT DATA RECORD (continued)

Field	Item	Example	Position	Description
9	Column (f) data	-234	84-92	Column (f) data
				Format: See Field 8 above.
10	Column (g) data	0	94-102	Column (g) data
				Format: See Field 8 above.
11	Column (h) data	3.25	104-112	This field contains data corresponding to column (h) as shown in the Form Section of the Report Definition.
				Format: Enter as a percent and round to two decimal places. See Field 8 format above if field designated by N/A.
12	Column (i) data	4.25	114-122	Column (i) data
				Format: See Field 11 above.

RECORD TYPE B11-LONG-TERM DEBT DATA RECORD(continued)

Field	Item	Example	Position	Description
13	End of Record Code	"XQ"	124-127	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                            1
            1         2         3         4         5         6         7         8         9         0
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123
Sample records:
1523,"LBIL","B11a", 100.0,   2,"XQ"
1524,"LBIL","B11a", 101.0,"Series C, 3-1/4%    ","04011952","04011995",    3000,    -234,       0,
1525,"LBIL","B11a", 102.0,"Series D, 3-1/4%    ","07151955","07151995",     455,    -156,       0,
1526,"LBIL","B11a", 190.0,"N/A                 ","00000000","00000000",    3455,    -390,       0,
1527,"LBIL","B11b", 200.0,   0,"XQ"
1528,"LBIL","B11c", 300.0,   1,"XQ"
1529,"LBIL","B11c", 301.0,"Series I, 6%        ","06011969","06011905",    1000,     234,     125,
1530,"LBIL","B11c", 310.0,"N/A                 ","00000000","00000000",    1000,     234,     125,
1531,"LBIL","B11d", 400.0,   1,"XQ"
1532,"LBIL","B11d", 401.0,"Series K, 7-5/8%    ","12101973","12101904",    5000,    1234,     725,
1533,"LBIL","B11d", 410.0,"N/A                 ","00000000","00000000",    5000,    1234,     725,
1534,"LBIL","B11 ", 500.0,"N/A                 ","00000000","00000000",    9455,    1468,     850,
```

```
1    1     1
0    1     2
45678901234567890123 3467
Continuation of sample records:
     3.25,     4.25,"XQ"
     3.23,     3.50,"XQ"
-99999.00,-99999.00,"XQ"

     6.23,     6.50,"XQ"
-99999.00,-99999.00,"XQ"

     7.23,     8.50,"XQ"
-99999.00,-99999.00,"XQ"
-99999.00,-99999.00,"XQ"
```

RECORD TYPE B12 - NET DEFERRED INCOME TAXES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1535	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	"B12 "	13-18	Always contains the letter B capitalized and the number 12 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 450.0 Format: Right justified and space filled. with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	21728	27-35	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (d) data	1234	37-45	Column (d) data Format: See Field 5 above.
7	Column (e) data	2345	47-55	Column (e) data Format: See Field 5 above.
8	Column (f) data	1234	57-65	Column (f) data Format: See Field 5 above.
9	Column (g) data	1234	67-75	Column (g) data Format: See Field 5 above.
10	Column (h) data	15678	77-85	Column (h) data Format: See Field 5 above.

RECORD TYPE B12 - NET DEFERRED INCOME TAXES DATA RECORD

RECORD TYPE B12 - NET DEFERRED INCOME TAXES DATA RECORD

Field	Item	Example	Position	Description
11	End of Record Code	"XQ"	87-90	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5         6         7         8         9
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
Sample records:
1535,"LBIL","B12 ", 100.0,    21728,    1234,    2345,    1234,    1234,    15678,"XQ"
```

RECORD TYPE B13 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1571	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	"B13"	13-18	Always contains the letter B capitalized and the number 13 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B13. Valid ID: 100.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 140.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

    The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
            1         2         3     . . . . .     Ruler line
1234567890123456789012345678901234 5 . . . . .     Ruler line
Sample record:
1571,"LBIL","B13 ", 100.0,   2,"XQ"


        -  OR -


1571,"LBIL","B13 ", 100.0,   0,"XQ"
```

RECORD TYPE B13 - OTHER DEFERRED CREDITS DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1572	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	"B13"	13-18	Always contains the letter B capitalized and the number 13 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 150.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Sale of Salvage " -or- "N/A " (spaces until pos. 83)	27-83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	13456	85-93	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.

RECORD TYPE B13 - OTHER DEFERRED CREDITS DATA RECORD

Field	Item	Example	Position	Description
7	End of Record Code	"XQ"	95-98	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
         1         2         3         4         5         6         7         8         9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1571,"LBIL","B13 ", 100.0,    2,"XQ"
1572,"LBIL","B13 ", 101.0,"Sale of Salvage Scrap Material                      ",    13456,"XQ"
1573,"LBIL","B13 ", 102.0,"Accrual for Intelligent Network Release Platform     ",     2367,"XQ"
1574,"LBIL","B13 ", 150.0,"N/A                                                 ",    15823,"XQ"
```

RECORD TYPE B14 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1575	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	"B14"	13-18	Always contains the letter B capitalized and the number 14 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B14. Valid ID: 100.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 130.0 Format: Left justified and space filled. Do not use quotation marks.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .     Ruler line
12345678901234567890123456789012345 . . . . .     Ruler line
Sample record:
1575,"LBIL","B14 ", 100.0,   2,"XQ"


          -  OR -


1575,"LBIL","B14 ", 100.0,   0,"XQ"
```

RECORD TYPE B14 - CAPITAL STOCK DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1576	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	"B14"	13-18	Always contains the letter B capitalized and the number 14 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 140.0 Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Common Stock " -or- "N/A " (spaces until pos. 51)	27-51	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"Yes" -or- "No " (spaces until pos. 57)	53-57	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Valid entry: "Yes", "No " or "N/A" Format: Left justified and space filled. Include quotation marks.
7	Column (d) data	20	59-67	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
8	Column (e) data	100	69-77	Column (e) data Format: See Field 7 above.
9	Column (f) data	163	79-87	Column (f) data Format: See Field 7 above.

RECORD TYPE B14 - CAPITAL STOCK DATA RECORD

RECORD TYPE B14 - CAPITAL STOCK DATA RECORD(continued)

Field	Item	Example	Position	Description
10	Column (g) data	259	89-97	Column (g) data Format: See Field 7 above.
11	Column (h) data	422	99-107	Column (h) data Format: See Field 7 above.
12	Column (i) data	0	109-117	Column (i) data Format: See Field 7 above.
13	Column (j) data	0	119-127	Column (j) data Format: See Field 7 above.
14	End of Record Code	"XQ"	129-132	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 that have not been explained in a previous report, or if the carrier does not
follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5         6         7         8         9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1575,"LBIL","B14 ", 100.0,   2,"XQ"
1576,"LBIL","B14 ", 101.0,"Common Stock        ","Yes",     20,      100,      163,      259,
1577,"LBIL","B14 ", 102.0,"Preferred Stock     ","No ",    100,      390,        0,     1234,
1578,"LBIL","B14 ", 140.0,"N/A                 ","N/A", -99999,   -99999,      163,     1493,
```

```
  1         1         1         1
  0         1         2         3
9012345678901234567890123456789012
Continuation of sample records:
     422,        0,        0,"XQ"
    1234,      123,      390,"XQ"
    1656,   -99999,      390,"XQ"
```

RECORD TYPE B15 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1579	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	"B15a"	13-18	Always contains the letter B capitalized and the number 15 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type B15. Valid IDs: 100.0, 120.0, 200.0, 220.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set Of Rows: 101.0 to 110.0, 121.0 to 130.0, 201.0 to 210.0, 221.0 to 299.0 Format: Right justified and space filled. Do not use quotation marks.
6	End of Record Code	"XQ"	32-35	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.

        The ruler lines (123456789 etc.) included below and following with sample records are included
        only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3     . . . . .    Ruler line
123456789012345678901234567890123456789012345 . . . . .    Ruler line
Sample record:
1579,"LBIL","B15a", 100.0,   2,"XQ"


        -  OR -


1579,"LBIL","B15a", 100.0,   0,"XQ"
```

RECORD TYPE B15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED
DURING THE YEAR DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1580	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	"B15a"	13-18	Always contains the letter B capitalized and the number 15 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 299.0. Include only those rows for which there are data to report. 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	"35-Year Debenture, 4.375%, due 12/1/91" (spaces until pos. 67)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	400	70-78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	100	80-88	Column (d) data Format: See Field 6 above.
8	Column (e) data	200	90-98	Column (e) data Format: See Field 6 above.
9	Column (f) data	50	100-108	Column (f) data Format: See Field 6 above.
10	Column (g) data	5000	110-118	Column (g) data Format: See Field 6 above.

RECORD TYPE B15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED
DURING THE YEAR DATA RECORD(continued)

Field	Item	Example	Position	Description
11	Column (h) data	0	120-128	Column (h) data Format: See Field 6 above.
12	Column (i) data	"00000000"	130-139	This field contains the data corresponding to column (i) as shown in the Report Definition. Format: "mmddyyyy" Include quotation marks.
13	Column (j) data	2045.00	141-147	This field contains the data corresponding to column (j) as shown in the Form Section of the Report Definition. Format: ####.## Enter an account number using two decimal places. Do not Include quotation marks.
14	Column (k) data	150	149-157	Column (k) data Format: See Field 6 above.
15	Column (l) data	0000.00	159-165	Column (l) data Format: See Field 13 above.
16	Column (m) data	0	167-175	Column (m) data Format: See Field 6 above.
17	Column (n) data	1035.00	177-183	Column (n) data Format: See Field 13 above.
18	Column (o) data	130	185-193	Column (o) data Format: See Field 6 above.

RECORD TYPE B15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED
DURING THE YEAR DATA RECORD(continued)

Field	Item	Example	Position	Description
19	End of Record Code	"XQ"	195-198	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                    1
            1          2          3          4          5          6          7          8          9          0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1579,"LBIL","B15a", 100.0,   2,"XQ"
1580,"LBIL","B15a", 101.0,"35-Year Debenture, 4.207%, due 12/3/98  ",       400,       100,       200,        50,
1581,"LBIL","B15a", 102.0,"Medium Term Note, 9.35%, due 07/1/98    ",         0,         0,         0,         0,
1582,"LBIL","B15b", 120.0,   0,"XQ"
1583,"LBIL","B15c", 200.0,   1,"XQ"
1584,"LBIL","B15c", 201.0,"30-Year Debenture, 3.507%, due 11/30/98 ",       100,       200,       300,       100,
1585,"LBIL","B15d", 220.0,   0,"XQ"
```

```
1          1          1          1          1          1          1          1          1
1          2          3          4          5          6          7          8          9
0123456789012345678901234567890123456789012345678901234567890123456789012345678901234567 8
Continuation of sample records:
    5000,        0,"00000000",2045.00,      150,0000.00,        0,1035.00,      130,"XQ"
       0,        0,"01121992",0000.00,        0,0000.00,      345,0000.00,        0,"XQ"


    1000,       16,"00000000",1067.00,      300,0000.00,        0,0000.00,        0,"XQ"
```

RECORD TYPE I2 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1586	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	"I2a "	13-18	Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type I2. Valid IDs: 100.0, 200.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 139.0, 201.0 to 239.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

        The ruler lines (123456789 etc.) included below and following with sample records are included
        only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
            1         2         3     . . . . .    Ruler line
   123456789012345678901234567890012345 . . . . .    Ruler line
Sample record:
1586,"LBIL","I2a ", 100.0,    2,"XQ"


             -  OR -


1586,"LBIL","I2a ", 100.0,    0,"XQ"
```

RECORD TYPE I2- ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1587	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	"I2a "	13-18	Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 240.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Ameritech Services, Inc." -or- "N/A " (spaces until pos. 68)	27-68	This field contains the data corresponding to column (b) as shown in the Form Section the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	2716	70-78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (cc) data	5432	80-88	Column (cc) data Format: See Field 6 above.
8	Column (d) data	2716	90-98	Column (d) data Format: See Field 6 above.

RECORD TYPE I2- ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES DATA RECORD (continued)

Field	Item	Example	Position	Description
9	Column (dd) data	60000	100-108	Column (dd) data Format: See Field 6 above.
10	Column (e) data	6789	110-118	Column (e) data Format: See Field 6 above.
11	Column (f) data	77653	120-128	Column (f) data Format: See Field 6 above.
12	End of Record Code	"XQ"	130-133	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 that have not been explained in a previous report, or if the carrier does not
follow the procedures described in the row/column instructions in the Report Definition.

```
                                                                                        1
        1         2         3         4         5         6         7         8         9         0
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample records:
1586,"LBIL","I2a ", 100.0,   2,"XQ"
1587,"LBIL","I2a ", 101.0,"Ameritech Service, Inc.                    ",    2716,    5432,    2716,   10864,
1588,"LBIL","I2a ", 102.0,"Illinois Bell Communications, Inc.         ",     123,       0,     456,    7890,
1589,"LBIL","I2a ", 140.0,"N/A                                        ",    2839,    5432,    3172,   18754,
1590,"LBIL","I2b ", 200.0,   0,"XQ"
```

```
1         1         1
1         2         3
0123456789012345678901 23
Continuation of sample records:
   60000,    70864,"XQ"
    5678,    14147,"XQ"
   65678,    85011,"XQ"
```

RECORD TYPE I3 - PENSION COST DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1591	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	"I3 "	13-18	Always contains the letter I capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 410.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	21728 -OR- 12.00	27-35	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. 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. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	12716	37-45	Column (c) data Format: See Field 5 above.
7	End of Record Code	"XQ"	47-50	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 that
    for the previous period and the difference is not self-explanatory but was caused by unusual
    circumstances that have not been explained in a previous report, or if the carrier does not
    follow the procedures described in the row/column instructions in the Report Definition.

```
          1         2         3         4         5
1234567890123456789012345678901234567890123456789 0
Sample record:
1591,"LBIL","I3  ", 100.0,    21728,    12716,"XQ"
```

RECORD TYPE I4 - OPERATING OTHER TAXES (ACCOUNT 7240) DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1679	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	"I4 "	13-18	Always contains the letter I capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	240.0	20-25	Row number as identified in the State Row Numbers and Codes Reference Table of the Report Definition. Valid ranges: 100.0 to 940.0 Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"IL" -or- "NA"	27-30	This field contains the <u>state code</u> corresponding to column (b) as shown in the Report Definition. See Reference Table for list of state codes. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	24035	32-40	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled.. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	10567	42-50	Column (d) data Format: See Field 6 above.
8	Column (e) data	3478	52-60	Column (e) data Format: See Field 6 above.
9	Column (f) data	0	62-70	Column (f) data Format: See Field 6 above.
10	Column (g) data	0	72-80	Column (g) data Format: See Field 6 above.

RECORD TYPE I4 - OPERATING OTHER TAXES (ACCOUNT 7240) DATA RECORD (continued)

Field	Item	Example	Position	Description
11	Column (h) data	38080	82-90	Column (h) data Format: See Field 6 above.
12	End of Record Code	"XQ"	92-95	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
           1         2         3         4         5         6         7         8         9
 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Sample records:
1679,"LBIL","I4 ", 100.0,"NA",    23456,     5076,        0,     5678,        0,    34210,"XQ"
1680,"LBIL","I4 ", 240.0,"IL",    24035,    10567,     3478,        0,        0,    38080,"XQ"
1681,"LBIL","I4 ", 250.0,"IN",     1234,     6780,      245,    34560,     3456,    46275,"XQ"
1682,"LBIL","I4 ", 910.0,"TO",    25269,    17347,     3723,    34560,     3456,    84355,"XQ"
1683,"LBIL","I4 ", 920.0,"NA",     4732,        0,        0,        0,        0,     4732,"XQ"
1684,"LBIL","I4 ", 930.0,"NA",        0,        0,        0,        0,        0,        0,"XQ"
1685,"LBIL","I4 ", 940.0,"NA",    43993,    22423,     3723,    40238,     3456,   113833,"XQ"

                                - OR -
     (if there are no states or jurisdictions to report on rows 110 through 810)

1679,"LBIL","I4 ", 100.0,"NA",    23456,     5076,        0,     5678,        0,    34210,"XQ"
1680,"LBIL","I4 ", 920.0,"NA",     4732,        0,        0,        0,        0,     4732,"XQ"
1681,"LBIL","I4 ", 930.0,"NA",        0,        0,        0,        0,        0,        0,"XQ"
1682,"LBIL","I4 ", 940.0,"NA",    18724,     5076,        0,     5678,        0,    29478,"XQ"
```

RECORD TYPE I5 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1686	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	"I5a "	13-18	Always contains the letter I capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	109.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type I5. Valid IDs: 109.0, 119.0, 129.0, 139.0, 149.0, 159.0, 169.0, 179.0, 189.0
5	Section Item Count	5 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 115.0, 120.0 to 125.0, 130.0 to 135.0, 140.0 to 145.0, 150.0 to 155.0, 160.0 to 165.0, 170.0 to 175.0, 180.0 to 185.0, 190.0 to 195.0 Format: Right justified and space filled..
6	End of Record Code	"XQ"	32-35	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.

       The ruler lines (123456789 etc.) included below and following with sample records are included
       only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
              1         2         3     . . . . .      Ruler line
12345678901234567890123456789012345 . . . . .      Ruler line
Sample record:
1686,"LBIL","I5a ", 109.0,   5,"XQ"


          -  OR -


1686,"LBIL","I5a ", 109.0,   0,"XQ"
```

RECORD TYPE I5 - PREPAID TAXES AND TAX ACCRUALS DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1687	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	"I5a "	13-18	Always contains the letter I capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	110.0	20-25	Row number as identified on the Report Definition. Valid ranges: 110.0 to 200.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"1992"	27-32	This field contains data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: "yyyy" Enter "N/A" in field if designated by N/A. Include quotation marks.
6	Column (c) data	0	34-42	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	-99999	44-52	Column (d) data Format: See Field 6 above.
8	Column (e) data	27345	54-62	Column (e) data Format: See Field 6 above.

RECORD TYPE I5 - PREPAID TAXES AND TAX ACCRUALS DATA RECORD (continued)

Field	Item	Example	Position	Description
9	Column (f) data	7240.00	64-72	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: ####.## Enter an account number using two decimal places. Enter -33333 to indicate that there was more than one account charged to taxes accrued and footnote each account. Enter -99999 if field is designation by N/A. Do not Include quotation marks.
10	Column (g) data	1234	72-80	Column (g) data Format: See Field 6 above.
11	Column (h) data	26601	82-90	Column (h) data Format: See Field 6 above.
12	Column (i) data	0	92-100	Column (i) data Format: See Field 6 above.
13	Column (j) data	0	102-110	Column (j) data Format: See Field 6 above.
14	Column (k) data	0	112-120	Column (k) data Format: See Field 6 above.
15	Column (l) data	-99999	122-130	Column (l) data Format: See Field 6 above.
16	Column (m) data	1908	132-140	Column (m) data Format: See Field 6 above.

RECORD TYPE I5 - PREPAID TAXES AND TAX ACCRUALS DATA RECORD (continued)

Field	Item	Example	Position	Description
17	End of Record Code	"XQ"	142-155	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
             1         2         3         4         5         6         7         8         9
    12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901
Sample records:
1688,"LBIL","I5a ", 109.0,    6,"XQ"
1689,"LBIL","I5a ", 110.0,"1992",         0,  -99999,    27345,7240.00,      1234,     26601,
1690,"LBIL","I5a ", 111.0,"1991",     12345,  -99999,        0,7440.00,      2100,       345,
1691,"LBIL","I5a ", 112.0,"1990",     20000,  -99999,        0, -33333,         0,       100,
1692,"LBIL","I5a ", 113.0,"1989",         0,  -99999,     5000,7240.00,         0,       500,
1693,"LBIL","I5a ", 114.0,"1988",         0,  -99999,     1500,7240.00,         0,        42,
1694,"LBIL","I5a ", 115.0,"N/A ",     34567,  -99999,        0, -99999,      2345,     12346,
1695,"LBIL","I5a ", 116.0,"N/A ",     66912,  -99999,    33845, -99999,      5679,     39934,
1696,"LBIL","I5b ", 119.0,    1,"XQ"
1697,"LBIL","I5b ", 120.0,"1992",         0,  -99999,    14567,7240.00,       100,      1656,
1698,"LBIL","I5b ", 126.0,"N/A ",         0,  -99999,    14567, -99999,       100,      1656,
1699,"LBIL","I5c ", 129.0,    0,"XQ"
1700,"LBIL","I5d ", 139.0,    0,"XQ"
1701,"LBIL","I5e ", 149.0,    0,"XQ"
1702,"LBIL","I5f ", 159.0,    0,"XQ"
1703,"LBIL","I5g ", 169.0,    0,"XQ"
1704,"LBIL","I5h ", 179.0,    0,"XQ"
1705,"LBIL","I5i ", 189.0,    0,"XQ"
1706,"LBIL","I5  ", 200.0,"N/A ",     66912,        0,    48412, -99999,      5779,     41590,
```

```
         1         1         1         1         1
9         0         1         2         3         4
234567890123456789012345678901234567890123456789012345
Continuation of sample records:
         0,         0,         0,  -99999,     1908,"XQ"
         0,      1234,     12866,  -99999,        0,"XQ"
         0,         0,     19900,  -99999,        0,"XQ"
         0,         0,         0,  -99999,     4500,"XQ"
         0,         0,         0,  -99999,     1458,"XQ"
      4567,      2340,     26793,  -99999,        0,"XQ"
      4567,      3574,     33650,  -99999,      583,"XQ"

      1424,         0,         0,  -99999,    14435,"XQ"
      1424,         0,         0,  -99999,    14435,"XQ"

      5991,      3574,     33518,        0,    15018,"XQ"
```

RECORD TYPE I6 – SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1705	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	"I6a "	13-18	Always contains the letter I capitalized and and the number 6 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	205.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type I6. Valid IDs: 205.0, 225.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero) Valid Set of Rows: 210.0 to 218.0, 230.0 to 238.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
          1         2         3    . . . . .     Ruler line
12345678901234567890123456789012345 . . . . .    Ruler line
Sample record:
1705,"LBIL","I6a ", 205.0,   2,"XQ"


          -  OR -


1705,"LBIL","I6a ", 205.0,   0,"XQ"
```

RECORD TYPE I6 - SPECIAL CHARGES DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1706	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	"I6a "	13-18	Always contains the letter I capitalized and the number 6 with no space between them. Format: Include quotation marks.
4	Row Number	210.0	20-25	Row number as identified on the Report Definition. Valid ranges: 100.0 to 270.0 Include only those rows for which there are data to report. Format: Right justified and space filled with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Ann Arbor Datakit.." -or- "N/A " (spaces until pos. 83)	27-83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	3456	85-93	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.

RECORD TYPE I6 - SPECIAL CHARGES DATA RECORD (continued)

Field	Item	Example	Position	Description
7	End of Record Code	"XQ"	95-98	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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the Report Definition.

```
         1         2         3         4         5         6         7         8         9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1705,"LBIL","I6  ", 100.0,"N/A                                               ",   2716,"XQ"
1706,"LBIL","I6  ", 200.0,"N/A                                               ",    123,"XQ"
1707,"LBIL","I6a ", 205.0,   2,"XQ"
1708,"LBIL","I6a ", 210.0,"Ann Arbor Datakit                                 ",   3456,"XQ"
1709,"LBIL","I6a ", 211.0,"Illinois Waterfront Mall                          ",   4567,"XQ"
1710,"LBIL","I6a ", 219.0,"N/A                                               ",   8023,"XQ"
1711,"LBIL","I6  ", 220.0,"N/A                                               ",    716,"XQ"
1712,"LBIL","I6b ", 225.0,   0,"XQ"
1713,"LBIL","I6  ", 240.0,"N/A                                               ",   6790,"XQ"
1714,"LBIL","I6  ", 250.0,"N/A                                               ",  14523,"XQ"
1715,"LBIL","I6  ", 260.0,"N/A                                               ",  30175,"XQ"
1716,"LBIL","I6  ", 270.0,"N/A                                               ",  32891,"XQ"
```

RECORD TYPE I7 - SECTION ID RECORD

Field	Item	Example	Position	Description
1	Record Number	1717	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	"I7a "	13-18	Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	101.0	20-25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record Type I7. Valid IDs: 100.0, 200.0, 600.0, 700.0, 800.0, 900.0, 1300.0, 1400.0, 1500.0, 1600.0, 1700.0, 1800.0
5	Section Item Count	2 -or- 0	27-30	Total number of rows or the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero) Valid Set of Rows: 101.0 to 198.0, 201.0 to 598.0, 601.0 to 698.0, 701.0 to 798.0, 801.0 to 898.0, 901.0 to 1298.0, 1301.0 to 1398.0, 1401.0 to 1498.0, 1501.0 to 1598.0, 1601.0 to 1698.0, 1701.0 to 1798.0, 1801.0 to 1898.0 Format: Right justified and space filled..
6	End of Record Code	"XQ"	32-35	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.

The ruler lines (123456789 etc.) included below and following with sample records are included
only to assist the reader. Do not include ruler lines as records in the electronic filing.

```
             1         2         3     . . . . .     Ruler line
    123456789012345678901234567890112345 . . . . .     Ruler line
Sample record:
1717,"LBIL","I7a ", 100.0,   2,"XQ"


            -  OR -


1717,"LBIL","I7a ", 100.0,   0,"XQ"
```

RECORD TYPE I7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1718	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	"I7a "	13-18	Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20-25	Row number as identified on the Report Definition. Valid ranges: 101.0 to 2000.0 Include only those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Carrie M. Smith " -or- "N/A " (spaces until pos. 83)	27-83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	1234	85-93	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Right justified and space filled. Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field, enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	End of Record Code	"XQ"	95-98	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE I7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES
DATA RECORD (continued)

Note: Separate all fields with commas.

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

```
           1         2         3         4         5         6         7         8         9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1717,"LBIL","I7a ", 100.0,   2,"XQ"
1718,"LBIL","I7a ", 101.0,"Carrie M. Smith                                        ",    1234,"XQ"
1719,"LBIL","I7a ", 102.0,"Michigan State University                              ",    1567,"XQ"
1720,"LBIL","I7a ", 199.0,"N/A                                                    ",    2801,"XQ"
1721"LBIL","I7b ", 200.0,   0,"XQ"
1722,"LBIL","I7c ", 600.0,   1,"XQ"
1723,"LBIL","I7c ", 601.0,"National Exchange Carrier                              ",    1145,"XQ"
1724,"LBIL","I7c ", 699.0,"N/A                                                    ",    1145,"XQ"
1725,"LBIL","I7d ", 700.0,   0,"XQ"
1726,"LBIL","I7e ", 800.0,   1,"XQ"
1727,"LBIL","I7e ", 801.0,"McDonnell Douglas Information Systems                   ",    4836,"XQ"
1728,"LBIL","I7e ", 899.0,"N/A                                                    ",    4836,"XQ"
1729,"LBIL","I7f ", 900.0,   0,"XQ"
1730,"LBIL","I7g ",1300.0,   0,"XQ"
1731,"LBIL","I7h ",1400.0,   0,"XQ"
1732,"LBIL","I7i ",1500.0,   0,"XQ"
1733,"LBIL","I7j ",1600.0,   0,"XQ"
1734,"LBIL","I7k ",1700.0,   0,"XQ"
1735,"LBIL","I7l ",1800.0,   0,"XQ"
1736,"LBIL","I7  ",1900.0,"N/A                                                    ",   23567,"XQ"
1737,"LBIL","I7  ",2000.0,"N/A                                                    ",    1000,"XQ"
```

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1738	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	"C3 "	13-18	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)	1116	20-23	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	"P1 "	25-30	This field contains the table number (Roman numerals) of the table in which the the confidential data appear. If the request is for the entire submission, enter "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	2001.0	32-37	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. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AB"	39-42	This field contains the column letter 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 of fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD(continued)

Field	Item	Example	Position	Description
8	Second Column Label	"AC"	44-47	
9	Third Column Label	"AD"	49-52	
.				Fields 8 thru 26 are similar
.				to field 7 and are used
.				when the request is for
.				the same row and more than
.				one column.
26	Twentieth Col. Label	" "	134-137	Otherwise, enter " ".
27	End of Record Code	"XQ"	139-142	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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1738,"LBIL","C3  ",1116,"P1  ",2001.0,"AB","AC","AD"," "," "," "," "," "," "," "," "," ",
1739,"LBIL","C3  ",1134,"P1  ",2215.0,"AE","AF"," "," "," "," "," "," "," "," "," "," ",
1740,"LBIL","C3  ",9999,"P1  ",9999.0,"BB"," "," "," "," "," "," "," "," "," "," "," ",
1741,"LBIL","C3  ",1591,"I3  ", 100.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," ",
```

```
 1         1         1         1         1
 0         1         2         3         4
9012345678901234567890123456789012345678901
Continuation of sample records:
" "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," ","XQ"
```

RECORD TYPE F3 – FOOTNOTE TEXT RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1742	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	"F3 "	13-18	Always contains the letter F capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1116	28-23	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	"P1 "	25-30	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	2001.0	32-37	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. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AE"	39-42	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	44-46	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F3 - FOOTNOTE TEXT RECORD (continued)

Field	Item	Example	Position	Description
9	Sequence Number	1	48-49	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. 107)	51-107	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"	109-112	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.

        Certain items require accompanying footnotes and those items are specified in the appropriate section
        of the instructions for filing the 43-02. Such footnotes are mandatory and must be entered in the
        footnote text records.

```
                                                                                          1        1
                  1         2         3         4         5         6         7         8         9         0        1
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901
2
Sample records:
1742,"LBIL","F3 ",1049,"A4b ", 210.0,"C ",  1, 1,"Footnote 1 pertains to column C, Table A-4, row  210.0
","XQ"
1743,"LBIL","F3 ",1116,"P1 ",2001.0,"AE",  2, 1,"Footnote text for footnote 1
","XQ"
1744,"LBIL","F3 ",1116,"P1 ",2001.0,"AE",  2, 2,"continuation text for footnote 1
","XQ"
1745,"LBIL","F3 ",1116,"P1 ",2001.0,"AE",  2, 3,"last line of footnote 1.
","XQ"
1746,"LBIL","F3 ",1270,"X1 ",6112.0,"ZZ",  3, 1,"Footnote 3 pertains to all cols.of Table I-1 row
6112.0","XQ"
1747,"LBIL","F3 ",9999,"I3 ",9999.0,"B ",  4, 1,"Footnote 4 pertains to all rows of Table I-3 column B.
","XQ"
1748,"LBIL","F3 ",1736,"I7 ",1900.0,"C ",  5, 1,"Footnote 5 pertains to Table I-7 row 1900.0 column C.
","XQ"
```

<u>RECORD TYPE E4 – ERRATUM RECORD</u>

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1749	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	"E4"	13-18	Always contains the letter E capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1116	20-23	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	"P1 "	25-30	This field contains the table number (Roman numerals) of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	2001.0	32-37	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. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (<u>e.g.</u>, 2215.1), use the row number as shown.
7	Column Label	"AB"	39-42	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 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE E4 - ERRATUM RECORD (continued)

Field	Item	Example	Position	Description
8	Second Column Label	"AC"	44-47	
9	Third Column Label	"AD"	49-52	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.
26	Twentieth Col. Label	" "	134-137	Otherwise, enter " ".
27	Footnote Number	1	139-141	This field contains the footnote number that explains the correction. If there is no footnote, use a zero. Format: Right justified and space filled.
28	End of Record Code	"XQ"	143-146	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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample records:
1749,"LBIL","E4  ",1116,"P1  ",2001.0,"AE","AF"," "," "," "," "," "," "," "," "," "," "," ",
1750,"LBIL","E4  ",1270,"X1  ",6112.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," "," ",
1751,"LBIL","E4  ",9999,"I3  ",9999.0,"B "," "," "," "," "," "," "," "," "," "," "," "," ",
1752,"LBIL","E4  ",1736,"I7  ",1900.0,"C "," "," "," "," "," "," "," "," "," "," "," "," ",
```

```
 1         1         1         1         1
 0         1         2         3         4
9012345678901234567890123456789012345678901234567
Continuation of sample records:
" "," "," "," "," "," "," "," ",  2,"XQ"
" "," "," "," "," "," "," "," ",  3,"XQ"
" "," "," "," "," "," "," "," ",  4,"XQ"
" "," "," "," "," "," "," "," ",  5,"XQ"
```

<u>RECORD TYPE T1 – TRAILER RECORD</u>

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1753	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 "	13-18	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. 61)	28-61	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	63-84	The Contact Person's telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	86-89	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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
Sample record:
1753,"LBIL","T1  ","John Doe                       ","(202) 555-1212 x123 ","XQ"
```

A.   Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B.   General Instructions

1.   See sections B and C on pages 1 and 2 of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."

2.   The paper report must be printed on 8 1/2 inch by 11 inch paper. For ease of preparation, an original may be produced on larger paper and reduced to this size for submission. Copies filed must be legible and permanent, in black ink. The report may be printed in portrait mode (8 1/2 inches across the top of the page) or landscape mode (11 inches across the top of the page). In portrait mode, the printing should not be smaller than 17 characters per inch and 8 lines per inch; in landscape mode, the printing should not be smaller than 15 characters per inch and 10 lines per inch.

C.   Data Entry Conventions

1.   If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).

2.   Tables requiring the use of specific row numbers for a set of rows in a particular section of a table should follow the sequence patterns as shown on the Form section of the Report Definition.

3.   Tables requiring the entry of multiple rows of data for a particular section of a table must enter data in only those rows for which there are data to report. If there are no data to report in a section of the table or in the entire table, include the table in the paper report with no data entries.

4.   Tables requiring the use of row numbers that are associated with a state code or name, should use the assigned row numbers and the state name on the paper report, not the state code, as shown on the State Row Numbers and Codes Reference Table of the Report Definition.

5.   In any data field requiring the entry of a state or territory (e.g., State of Incorporation, State of Operation, etc.) enter on the paper report the state name, not the state code, as shown on the State Row Numbers and Codes Reference Table of the Report Definition.

6.   Data fields requiring an entry of a date (e.g., Date of Incorporation) or year (e.g., Term Expired or Current Term Will Expire) should enter date as "mmddyyyy" (12031992) and the year as "yyyy" (1993).

7.   Items that need not be reported because they do not apply are designated by N/A. If a "Public Version" report is filed, enter "W/H" in any numeric data field for which data are "Withheld" to indicate that confidential treatment has been requested. **DO NOT** override N/As. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier must enter, as a footnote to the field, the amount(s) and an explanation. 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.   All percentage amounts (e.g., Expected Long Term Return On Assets) must be entered in percent and must be rounded to two decimal places.

       Example: 23.70561 percent must be entered as 23.71

3.   All ratios must be rounded to two decimal places. Service life (e.g., Bases of Charges for Depreciation) must be rounded to one decimal place.

4.   Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 19xx).

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 not explained in a previous report, then include 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 43-02. Such footnotes are mandatory and must be entered in the Footnote Table.

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

provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.

3.   Footnotes must be included in the footnote table(s), not on individual table pages.

F.   Errata

1.   Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-02. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Table of the paper report. In addition, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. See Section B of the Reporting Procedures for the use of submission numbers when an erratum occurs.

G.   Data Validation Programs

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

H.   Page Layouts

1.   The page layout for this report is illustrated in the Form Section of the Report Definition.

2.   The number of rows on a page may vary between carriers, but the column headings must appear as specified on the page layout for each table.

3.   The following note must appear at the bottom of all pages, where applicable. THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE. SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

4.   The Paper Report will consist of a cover page and the following pages, in order, whether there are data to report on the table or not:

Illustrated in
Paper Report
<u>Specs. on Page</u>

COVER PAGE

The Cover Page   6

Illustrated in
Report Definition
<u>Table</u>   <u>Form on Page</u>

CORPORATE INFORMATION SCHEDULES

BALANCE SHEET SCHEDULES

INCOME STATEMENT SCHEDULES

Illustrated in
Paper Report
Specs. on Page

STANDARD PAPER REPORT TABLES

CERTIFICATION

FCC Report 43-02   Approved by OMB
xxxxxxxxxxxx Version   3060-0395
SUBMISSION x   Expires 03/31/2002
COSA: XXXX   Estimated Avg. Burden Per Response: 960 Hrs

FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

ARMIS USOA REPORT

For Year End _____

Carrier Classification:

Name of Company:

Address of Company:

FCC Report 43-02, the ARMIS USOA Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects the operating results of the carriers, total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 960 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.

FCC REPORT 43-02   Approved by OMB
ARMIS USOA REPORT   3060-0395
                                           Expires 03/31/2002

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxxxxxxxxx VERSION
STUDY AREA: xxxxxxxxxxxxxxxxxx   SUBMISSION x
PERIOD: From mmm yyyy to mmm yyyy   CONF. TREATMENT TABLE
COSA: xxxx   PAGE 1 OF x

                    CONFIDENTIAL TREATMENT TABLE

Table   Row   Column(s)
-----   ------   --
 (a)   (b)   (c)

sample entries:
 P1   2001   AB, AC, AD
 P1   2215.1   AE, AF
 B1   ALL   BB
 I1   730   ALL
 I1   790   ALL

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

FCC REPORT 43-02   Approved by OMB
ARMIS USOA REPORT   3060-0395
                                                         Expires 03/31/2002

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxx   xxxxxxxxxxxxx VERSION
STUDY AREA: xxxxxxxxxxxxxxxxxxx   SUBMISSION x
PERIOD: From mmm yyyy to mmm yyyy   FOOTNOTE TABLE
COSA: xxxx   PAGE 1 OF x

                          FOOTNOTE TABLE

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

sample entries:

A4	210.0	C	1	Footnote 1 pertains to column C of Table A-4
P1	2001.0	AE	2	Footnote text for footnote 2
				continuation text for footnote 2
				last line of footnote 2
I1	6112.0	ALL	3	Footnote 3 pertains to all cols. of Table I-1 row 6112.0
I3	ALL	B	4	Footnote 4 pertains to all rows of Table I-3 column B
I7	1900.0	C	5	Footnote 5 pertains to Table I-7 row 1900.0 column C

                          -OR-

              THERE ARE NO FOOTNOTES FOR THIS SUBMISSION.

FCC REPORT 43-02   Approved by OMB
ARMIS USOA REPORT   3060-0395
                                                    Expires 03/31/2002

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxxxxxxxxx VERSION
STUDY AREA: xxxxxxxxxxxxxxxxxxxx   SUBMISSION x
PERIOD: From mmm yyyy to mmm yyyy   ERRATUM TABLE
COSA: xxxx   PAGE 1 OF x

                        ERRATUM TABLE

Table	Row	Column(s)	FN#
----	------	--	---
(a)	(b)	(c)	(d)

sample entries:
P1	2001	AE,AF	2
I1	6112.0	ALL	3
I3	ALL	B	4
I7	1600.0	C	5

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

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 _____