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 only. 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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
Sample record:
1002,"LBIL","L1  ","FCC REPORT 43-02","A","Illinois Bell            ","Illinois           ",
```

```
 1         1         1
 0         1         2
9012345678901234567890123345
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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
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
123456789012345678901234567890123456789012345 . . . . .    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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
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
6789012345678901234567890123456789012345678901234567890123456789012345
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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
Sample records:
1032,"LBIL","A3  ", 100.0,"N/A                                     ","Yes
```

```
1  1         1         1         1         1         1
0  1         2         3         4         5         6
6789012345678901234567890123456789012345678901234567890123456789012345
Continuation of Sample records:
contin. of record 1032  ","0000","N/A            ","XQ"
```

RECORD TYPE A4 - SECTION ID RECORD

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
123456789012345678901234567890012345 . . . . .     Ruler line
Sample record:
1039,"LBIL","A4  ", 95.0,   2,"XQ"


          - OR -


1039,"LBIL","A4  ", 95.0,   0,"XQ"
```

RECORD TYPE A4 - STOCKHOLDERS DATA RECORD

Field	Item	Example	Position	Description
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 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 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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123
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
12345678901234567890123456789012345 . . . . .    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 <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	"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 <u>state code</u> 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 (spaces until pos. 98)	"Common Carrier ..."	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 (spaces until pos. 151)	"Interconnection ..."	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
012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
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
     12345678901234567890123456789012345678901
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
123456789012345678901234567890123456789012345678901234567890
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
12345678901234567890123456789012345 . . . . .    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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
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 (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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
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
012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
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
012345678901234567890123
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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 1
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
2345678901234567890123456789012345678901234567890123456789012345678901234 5
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
1234567890123456789012345678901012345 . . . . .     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
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345
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  . . . . .     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
1234567890123456789012345678901 2 3 4 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
12345678901234567890123456789012345 . . . . .      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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901233467
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
45678901234567890123346 7
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

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
   1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
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
123456789012345678901234567890012345 . . . . .      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
123456789012345678901234567890012345 . . . . .     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
123456789012345678901234567890012345 . . . . .     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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
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
012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
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
 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789
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
 012345678901234567890123
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
12345678901234567890123456789012345678901234567890
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 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	"IL" -or- "NA"	27-30	This field contains the state code 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
1234567890123456789012345678901234  . . . . .   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
123456789012345678901234567890012345 . . . . .     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
123456789012345678901234567890012345 . . . . .     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
9012345678901234567890123456789012345678012
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"
```

RECORD TYPE E4 – ERRATUM RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1749	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	"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 (e.g., 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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678
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
90123456789012345678901234567890123456
Continuation of sample records:
" "," "," "," "," "," "," "," ",  2,"XQ"
" "," "," "," "," "," "," "," ",  3,"XQ"
" "," "," "," "," "," "," "," ",  4,"XQ"
" "," "," "," "," "," "," "," ",  5,"XQ"
```

RECORD TYPE T1 – TRAILER RECORD

Field	Item	Example	Position	Description
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:

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: xxxxxxxxxxxxxxxxxxxxxxxxxxxxx   xxxxxxxxxxxx VERSION
STUDY AREA: xxxxxxxxxxxxxxxxxxx   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: xxxxxxxxxxxxxxxxxxxxxxx   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:

Table	Row	Col	FN#	Footnote
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: xxxxxxxxxxxxxxxxxxx   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