

This document provides the instructions for FCC Report 43-03, the ARMIS Joint Cost Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

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

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-03, the ARMIS Joint Cost Report, to the Commission.

B. General Information

1. FCC Report 43-03 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See Memorandum Opinion and Order DA 95-1488 (June 30, 1995) and Order and Notice of Proposed Rulemaking CC Docket No. 96-193 (September 12, 1996).
2. Affected carriers shall file by April 1 for the previous calendar year.
3. The report shall be filed on a study area (jurisdiction) basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-03, which identifies the filing as the ARMIS Joint Cost Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first

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

8. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.
9. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

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

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

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

D. Where to File

1. Carriers submitting FCC Report 43-03 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC contractor for public records duplication.

NUMBER OF COPIES
FOR CARRIERS SEEKING PROPRIETARY TREATMENT

| | Trans- mittal Letter | Edit check Report | Confi- dential Paper Report | Confi- dential Automated Report (diskette) | Public Paper Report | Public Auto- mated Report (diskette) |
|--|----------------------------|-------------------------|--------------------------------------|--|---------------------------|--|
| Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554 | 1 | - | - | - | - | - |
| FCC Common Carrier Bureau Accounting Safeguards Division 2000 L Street, N.W. Suite 257 Washington, D.C. 20554 | 1 | 1 | 1 | 1 | 1 | 1 |
| FCC Common Carrier Bureau Industry Analysis Division Room 500 2033 M Street, N.W. Washington, D.C. 20554 | 1 | 1 | 1 | 1 | 1 | 1 |
| International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036 | 1 | - | - | - | 1 | 1 |

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

| | Trans- mittal Letter | Edit Check Report | Unre- stricted Paper Report | Unre- stricted Automated Report (diskette) |
|--|----------------------------|-------------------------|--------------------------------------|--|
| Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554 | 1 | - | - | - |
| FCC Common Carrier Bureau Accounting Safeguards Division 2000 L Street, N.W. Suite 257 Washington, D.C. 20554 | 2 | 2 | 2 | 2 |
| FCC Common Carrier Bureau Industry Analysis Division 2033 M Street, N.W.; Room 500 Washington, D.C. 20554 | 1 | 1 | 1 | 1 |
| International Transcription Service, Inc. (ITS) 1231 20th Street, N.W. Washington, D.C. 20036 | 1 | - | 1 | 1 |

E. Footnotes

1. If any data for the current period differs materially from that of the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.

EXAMPLES:

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

Do not say, "This value was not calculated pursuant to the instructions."
Do, say "This value was calculated using the xxx method rather than the method described in the instructions because..."

Do not say, "Corrected Data."
Do say, "\$xxxx is changed to \$xxxx because ...".

Do not say, "Waiver" or Waiver Granted."
Do say, "Waiver of Part xx.xxx was granted in CC Docket No. xx-xxx, X FCC, xxxx (1992) to allow Any Company tobecause...."

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

F. Errata

- 1 . Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-03. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report and Paper Specifications. In addition, the carrier must include in the transmittal letter a brief statement indicating the reason for the errata.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-03 by including a certification statement, signed by a corporate officer, as the last page of the paper report.
2. The text of the certification statement is included in the attached Report Definition.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-03, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Extension of Filing Time

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

J. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-03 may be examined by the public from 9:00 a.m. to 12:00 p.m. and from 1:00 p.m. to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-03 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.

For further information regarding these procedures, contact:

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

Approved by OMB

3060-0513

Expires 03/31/2002

SUMMARY

Estimated Average Burden Hours Per Response: 200 hours

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

| | <u>Pages</u> |
|--|--------------|
| Table I - Regulated/Nonregulated Data | 3-20 |
| Row Instructions and Column Descriptions | 21-25 |
| Certification | 26 |

All monetary figures must be rounded to the nearest thousand dollars. Unless otherwise indicated, account balances must reflect the result of operations as of the end of the reporting period (December 19XX).

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

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

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

Public reporting burden for this collection of information is estimated to average 200 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 43-03

ARMIS JOINT COST REPORT

COMPANY:

xxxxxx Version

STUDY AREA:

SUBMISSION »

PERIOD: From mmm yyyy To mmm yyyy

COSA: xxxx

TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

TABLE I

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

REVENUESLocal Network Service

| | | | | | | | | |
|------|------------------------|--|--|-----|-----|-----|-----|-----|
| 5001 | Basic area revenue | | | N/A | N/A | N/A | N/A | N/A |
| 5002 | Optional extended area | | | N/A | N/A | N/A | N/A | N/A |
| 5003 | Cellular mobile | | | N/A | N/A | N/A | N/A | N/A |
| 5004 | Other mobile services | | | N/A | N/A | N/A | N/A | N/A |
| 510 | Basic local services | | | N/A | N/A | N/A | N/A | N/A |

| | | | | | | | | |
|------|-------------------------|--|--|-----|-----|-----|-----|-----|
| 5010 | Public telephone | | | N/A | N/A | N/A | N/A | N/A |
| 5040 | Local private line | | | N/A | N/A | N/A | N/A | N/A |
| 5050 | Customer premises | | | N/A | N/A | N/A | N/A | N/A |
| 5060 | Other local exchange | | | N/A | N/A | N/A | N/A | N/A |
| 5069 | Other local settlements | | | N/A | N/A | N/A | N/A | N/A |
| 520 | Local network services | | | N/A | N/A | N/A | N/A | N/A |

Network Access Services

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

Toll Network Services

| | | | | | | | | |
|------|------------------------------|--|--|-----|-----|-----|-----|-----|
| 5100 | LD message revenue (Class A) | | | N/A | N/A | N/A | N/A | N/A |
| 5111 | LD Inward-only | | | N/A | N/A | N/A | N/A | N/A |
| 5112 | LD Outward-only | | | N/A | N/A | N/A | N/A | N/A |
| 5110 | Unidirectional LD services | | | N/A | N/A | N/A | N/A | N/A |

| | | | | | | | | |
|------|----------------------------|--|--|-----|-----|-----|-----|-----|
| 5121 | Subvoice LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5122 | Voice LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5123 | Audio LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5124 | Video LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5125 | Digital LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5126 | LD pvt network switching | | | N/A | N/A | N/A | N/A | N/A |
| 5128 | Other LD pvt network | | | N/A | N/A | N/A | N/A | N/A |
| 5129 | Other LD pvt settlements | | | N/A | N/A | N/A | N/A | N/A |
| 5120 | LD private network service | | | N/A | N/A | N/A | N/A | N/A |

| | | | | | | | | |
|------|----------------------|--|--|-----|-----|-----|-----|-----|
| 5160 | Other LD | | | N/A | N/A | N/A | N/A | N/A |
| 5169 | Other LD settlements | | | N/A | N/A | N/A | N/A | N/A |

| | | | | | | | | |
|-----|---------------------|--|--|-----|-----|-----|-----|-----|
| 525 | LD network services | | | N/A | N/A | N/A | N/A | N/A |
|-----|---------------------|--|--|-----|-----|-----|-----|-----|

FCC Report 43-03

ARMIS JOINT COST REPORT

COMPANY:

xxxxxx Version

STUDY AREA:

SUBMISSION »

PERIOD: From mmm yyyy To mmm yyyy

COSA: xxxx

TABLE I - REGULATED/NONREGULATED DATA

TABLE I

(Dollars in thousands)

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| | | | | SNFA and | | |
|--------|---------|-----------|--------------|-------------|-------------|------------|
| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

REVENUESLocal Network Services

| | | | | | | |
|------|------------------------|--|-----|--|-----|-----|
| 5001 | Basic area revenue | | N/A | | N/A | N/A |
| 5002 | Optional extended area | | N/A | | N/A | N/A |
| 5003 | Cellular mobile | | N/A | | N/A | N/A |
| 5004 | Other mobile services | | N/A | | N/A | N/A |
| 510 | Basic local services | | N/A | | N/A | N/A |

| | | | | | | |
|------|-------------------------|--|-----|--|-----|-----|
| 5010 | Public telephone | | N/A | | N/A | N/A |
| 5040 | Local private line | | N/A | | N/A | N/A |
| 5050 | Customer premises | | N/A | | N/A | N/A |
| 5060 | Other local exchange | | N/A | | N/A | N/A |
| 5069 | Other local settlements | | N/A | | N/A | N/A |
| 520 | Local network services | | N/A | | | |

Network Access Services

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

Toll Network Services

| | | | | | | |
|------|------------------------------|--|-----|--|-----|-----|
| 5100 | LD message revenue (Class A) | | N/A | | N/A | N/A |
| 5111 | LD Inward-only | | N/A | | N/A | N/A |
| 5112 | LD Outward-only | | N/A | | N/A | N/A |
| 5110 | Unidirectional LD services | | N/A | | N/A | N/A |

| | | | | | | |
|------|-----------------------------|--|-----|--|-----|-----|
| 5121 | Subvoice LD pvt network | | N/A | | N/A | N/A |
| 5122 | Voice LD pvt network | | N/A | | N/A | N/A |
| 5123 | Audio LD pvt network | | N/A | | N/A | N/A |
| 5124 | Video LD pvt network | | N/A | | N/A | N/A |
| 5125 | Digital LD pvt network | | N/A | | N/A | N/A |
| 5126 | LD pvt network switching | | N/A | | N/A | N/A |
| 5128 | Other LD pvt network | | N/A | | N/A | N/A |
| 5129 | Other LD pvt settlements | | N/A | | N/A | N/A |
| 5120 | LD private network services | | N/A | | N/A | N/A |

| | | | | | | |
|------|----------------------|--|-----|--|-----|-----|
| 5160 | Other LD | | N/A | | N/A | N/A |
| 5169 | Other LD settlements | | N/A | | N/A | N/A |

| | | | | | | |
|-----|---------------------|--|-----|--|--|--|
| 525 | LD network services | | N/A | | | |
|-----|---------------------|--|-----|--|--|--|

FCC Report 43-03
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TABLE I - REGULATED/NONREGULATED DATA

TABLE I

(Dollars in thousands)

Page 3 of 18

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

REVENUESMiscellaneous

| | | | | | | | | |
|------|-----------------------------|--|--|-----|-----|-----|-----|-----|
| 5230 | Directory | | | | | | | |
| 5240 | Rent | | | N/A | N/A | N/A | N/A | N/A |
| 5250 | Corporate operations | | | N/A | N/A | N/A | N/A | N/A |
| 5261 | Special billing arrangement | | | N/A | N/A | N/A | N/A | N/A |
| 5262 | Customer operations | | | N/A | N/A | N/A | N/A | N/A |
| 5263 | Plant operations | | | N/A | N/A | N/A | N/A | N/A |
| 5264 | Other incidental regulated | | | N/A | N/A | N/A | N/A | N/A |
| 5269 | Other settlements | | | N/A | N/A | N/A | N/A | N/A |
| 5260 | Miscellaneous (Class A) | | | N/A | N/A | N/A | N/A | N/A |

| | | | | | | | | |
|------|--------------------------------|--|--|-----|-----|-----|-----|-----|
| 5270 | Carrier billing and collection | | | N/A | N/A | N/A | N/A | N/A |
|------|--------------------------------|--|--|-----|-----|-----|-----|-----|

| | | | | | | | | |
|------|------------------------|--|--|--|--|--|--|--|
| 5200 | Miscellaneous services | | | | | | | |
|------|------------------------|--|--|--|--|--|--|--|

| | | | | | | | | |
|------|--------------|--|-----|--|-----|-----|-----|-----|
| 5280 | Nonregulated | | N/A | | N/A | N/A | N/A | N/A |
|------|--------------|--|-----|--|-----|-----|-----|-----|

Uncollectible

| | | | | | | | | |
|------|---------------------------|--|--|--|--|--|--|--|
| 5301 | Uncoll-telecommunications | | | | | | | |
| 5302 | Uncoll-other | | | | | | | |
| 5300 | Uncollectible revenue | | | | | | | |

| | | | | | | | | |
|-----|--------------------------|--|--|--|--|--|--|--|
| 530 | Total Operating Revenues | | | | | | | |
|-----|--------------------------|--|--|--|--|--|--|--|

FCC Report 43-03

ARMIS JOINT COST REPORT

COMPANY:

xxxxxx Version

STUDY AREA:

SUBMISSION »

PERIOD: From mmm yyyy To mmm yyyy

COSA: xxxx

TABLE I - REGULATED/NONREGULATED DATA

TABLE I

(Dollars in thousands)

Page 4 of 18

| | | | | SNFA and | | |
|--------|---------|-----------|--------------|-------------|-------------|------------|
| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

REVENUESMiscellaneous

| | | | | | | |
|------|-----------------------------|--|-----|--|-----|-----|
| 5230 | Directory | | | | | |
| 5240 | Rent | | N/A | | N/A | N/A |
| 5250 | Corporate operations | | N/A | | N/A | N/A |
| 5261 | Special billing arrangement | | N/A | | N/A | N/A |
| 5262 | Customer operations | | N/A | | N/A | N/A |
| 5263 | Plant operations | | N/A | | N/A | N/A |
| 5264 | Other incidental regulated | | N/A | | N/A | N/A |
| 5269 | Other settlements | | N/A | | N/A | N/A |
| 5260 | Miscellaneous (Class A) | | N/A | | N/A | N/A |

| | | | | | | |
|------|--------------------------------|--|-----|--|-----|-----|
| 5270 | Carrier billing and collection | | N/A | | N/A | N/A |
|------|--------------------------------|--|-----|--|-----|-----|

| | | | | | | |
|------|---------------|--|--|--|--|--|
| 5200 | Miscellaneous | | | | | |
|------|---------------|--|--|--|--|--|

| | | | | | | |
|------|--------------|-----|--|-----|-----|-----|
| 5280 | Nonregulated | N/A | | N/A | N/A | N/A |
|------|--------------|-----|--|-----|-----|-----|

Uncollectible

| | | | | | | |
|------|---------------------------|--|--|--|-----|-----|
| 5301 | Uncoll-telecommunications | | | | N/A | N/A |
| 5302 | Uncoll-other | | | | N/A | N/A |
| 5300 | Uncollectible revenue | | | | | |

| | | | | | | |
|-----|--------------------------|--|--|--|--|--|
| 530 | Total Operating Revenues | | | | | |
|-----|--------------------------|--|--|--|--|--|

FCC Report 43-03

ARMIS JOINT COST REPORT

COMPANY:

xxxxxx Version

STUDY AREA:

SUBMISSION »

PERIOD: From mmm yyyy To mmm yyyy

COSA: xxxx

TABLE I - REGULATED/NONREGULATED DATA

TABLE I

(Dollars in thousands)

Page 5 of 18

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

EXPENSESPlant Specific

| | | | | | | | | |
|------|--------------------------|--|--|--|--|--|--|--|
| 6112 | Motor vehicle | | | | | | | |
| 6113 | Aircraft | | | | | | | |
| 6114 | Special purpose vehicles | | | | | | | |
| 6115 | Garage work equipment | | | | | | | |
| 6116 | Other work equipment | | | | | | | |
| 6110 | Network support | | | | | | | |

| | | | | | | | | |
|------|---------------------------|--|--|--|--|--|--|--|
| 6121 | Land and building | | | | | | | |
| 6122 | Furniture and artworks | | | | | | | |
| 6123 | Office equipment | | | | | | | |
| 6124 | General purpose computers | | | | | | | |
| 6120 | General support | | | | | | | |

| | | | | | | | | |
|------|--------------------------|--|--|--|--|--|--|--|
| 6211 | Analog electronic | | | | | | | |
| 6212 | Digital electronic | | | | | | | |
| 6215 | Electro-mechanical | | | | | | | |
| 6210 | Central office switching | | | | | | | |

| | | | | | | | | |
|------|------------------|--|--|--|--|--|--|--|
| 6220 | Operator systems | | | | | | | |
|------|------------------|--|--|--|--|--|--|--|

Central Ofc-Transmission

| | | | | | | | | |
|------|-----------------------------|--|--|--|--|--|--|--|
| 6231 | Radio systems | | | | | | | |
| 6232 | Circuit equipment | | | | | | | |
| 6230 | Central office transmission | | | | | | | |

| | | | | | | | | |
|------|-------------------------------|--|--|--|--|--|--|--|
| 6311 | Station apparatus | | | | | | | |
| 6341 | Large PBX | | | | | | | |
| 6351 | Public tel terminal equipment | | | | | | | |
| 6362 | Other terminal equipment | | | | | | | |
| 6310 | Information O/T | | | | | | | |

| | | | | | | | | |
|------|-----------------------------|--|--|--|--|--|--|--|
| 6411 | Poles | | | | | | | |
| 6421 | Aerial cable | | | | | | | |
| 6422 | Underground cable | | | | | | | |
| 6423 | Buried cable | | | | | | | |
| 6424 | Submarine cable | | | | | | | |
| 6425 | Deep sea cable | | | | | | | |
| 6426 | Intrabuilding network cable | | | | | | | |
| 6431 | Aerial wire | | | | | | | |
| 6441 | Conduit systems | | | | | | | |
| 6410 | Cable and wire facilities | | | | | | | |

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| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

EXPENSESPlant Specific

| | | | | | | |
|------|--------------------------|--|--|--|-----|-----|
| 6112 | Motor vehicle | | | | N/A | N/A |
| 6113 | Aircraft | | | | N/A | N/A |
| 6114 | Special purpose vehicles | | | | N/A | N/A |
| 6115 | Garage work equipment | | | | N/A | N/A |
| 6116 | Other work equipment | | | | N/A | N/A |
| 6110 | Network support | | | | | |

| | | | | | | |
|------|---------------------------|--|--|--|-----|-----|
| 6121 | Land and building | | | | N/A | N/A |
| 6122 | Furniture and artworks | | | | N/A | N/A |
| 6123 | Office equipment | | | | N/A | N/A |
| 6124 | General purpose computers | | | | N/A | N/A |
| 6120 | General support | | | | | |

| | | | | | | |
|------|--------------------------|--|--|--|-----|-----|
| 6211 | Analog electronic | | | | N/A | N/A |
| 6212 | Digital electronic | | | | N/A | N/A |
| 6215 | Electro-mechanical | | | | N/A | N/A |
| 6210 | Central office switching | | | | | |

| | | | | | | |
|------|------------------|--|--|--|--|--|
| 6220 | Operator systems | | | | | |
|------|------------------|--|--|--|--|--|

Central Ofc-Transmission

| | | | | | | |
|------|-----------------------------|--|--|--|-----|-----|
| 6231 | Radio systems | | | | N/A | N/A |
| 6232 | Circuit equipment | | | | N/A | N/A |
| 6230 | Central office transmission | | | | | |

| | | | | | | |
|------|-------------------------------|--|--|--|-----|-----|
| 6311 | Station apparatus | | | | N/A | N/A |
| 6341 | Large PBX | | | | N/A | N/A |
| 6351 | Public tel terminal equipment | | | | N/A | N/A |
| 6362 | Other terminal equipment | | | | N/A | N/A |
| 6310 | Information O/T | | | | | |

| | | | | | | |
|------|-----------------------------|--|--|--|-----|-----|
| 6411 | Poles | | | | N/A | N/A |
| 6421 | Aerial cable | | | | N/A | N/A |
| 6422 | Underground cable | | | | N/A | N/A |
| 6423 | Buried cable | | | | N/A | N/A |
| 6424 | Submarine cable | | | | N/A | N/A |
| 6425 | Deep sea cable | | | | N/A | N/A |
| 6426 | Intrabuilding network cable | | | | N/A | N/A |
| 6431 | Aerial wire | | | | N/A | N/A |
| 6441 | Conduit systems | | | | N/A | N/A |
| 6410 | Cable and wire | | | | | |

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|--------|---------|-------|-----------|---------|-----------|---------|---------------------|---------|
| Acct. | Title | Total | Regulated | Nonreg. | Regulated | Nonreg. | Regulated | Nonreg. |
| Number | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |

EXPENSESPlant Non-Specific

| | | | | | | | | |
|------|---------------------|--|--|--|--|--|--|--|
| 6511 | PHFTU | | | | | | | |
| 6512 | Provisioning | | | | | | | |
| 6510 | Other P/P&E expense | | | | | | | |

| | | | | | | | | |
|------|---------------------------------|--|--|--|--|--|--|--|
| 6531 | Power | | | | | | | |
| 6532 | Network administration | | | | | | | |
| 6533 | Testing | | | | | | | |
| 6534 | Plant operations administration | | | | | | | |
| 6535 | Engineering | | | | | | | |
| 6530 | Network operations | | | | | | | |

| | | | | | | | | |
|------|----------------|--|--|--|--|--|--|--|
| 6540 | Access expense | | | | | | | |
|------|----------------|--|--|--|--|--|--|--|

Depreciation/Amortization

| | | | | | | | | |
|------|---------------------------|--|--|--|--|--|--|--|
| 6561 | Depreciation-TPIS | | | | | | | |
| 6562 | Depreciation-PHFTU | | | | | | | |
| 6563 | Amortization-tangible | | | | | | | |
| 6564 | Amortization-intangible | | | | | | | |
| 6565 | Amortization-other | | | | | | | |
| 6560 | Depreciation/Amortization | | | | | | | |

Customer Operations-Marketing

| | | | | | | | | |
|------|---------------------|--|--|--|--|--|--|--|
| 6611 | Product management | | | | | | | |
| 6612 | Sales | | | | | | | |
| 6613 | Product advertising | | | | | | | |
| 6610 | Marketing expense | | | | | | | |

Customer Operations-Services

| | | | | | | | | |
|------|-------------------|--|--|--|--|--|--|--|
| 6621 | Call completion | | | | | | | |
| 6622 | Number services | | | | | | | |
| 6623 | Customer services | | | | | | | |
| 6620 | Services expense | | | | | | | |

Corporate Operations

| | | | | | | | | |
|------|------------------------|--|--|--|--|--|--|--|
| 6711 | Executive | | | | | | | |
| 6712 | Planning | | | | | | | |
| 6710 | Executive and planning | | | | | | | |

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| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

EXPENSESPlant Non-specific

| | | | | | | |
|------|---------------------|--|--|--|-----|-----|
| 6511 | PHFTU | | | | N/A | N/A |
| 6512 | Provisioning | | | | N/A | N/A |
| 6510 | Other P/P&E expense | | | | | |

| | | | | | | |
|------|---------------------------------|--|--|--|-----|-----|
| 6531 | Power | | | | N/A | N/A |
| 6532 | Network administration | | | | N/A | N/A |
| 6533 | Testing | | | | N/A | N/A |
| 6534 | Plant operations administration | | | | N/A | N/A |
| 6535 | Engineering | | | | N/A | N/A |
| 6530 | Network operations | | | | | |

| | | | | | | |
|------|----------------|--|--|--|--|--|
| 6540 | Access expense | | | | | |
|------|----------------|--|--|--|--|--|

Depreciation/Amortization

| | | | | | | |
|------|---------------------------|--|--|--|-----|-----|
| 6561 | Depreciation-TPIS | | | | N/A | N/A |
| 6562 | Depreciation-PHFTU | | | | N/A | N/A |
| 6563 | Amortization-tangible | | | | N/A | N/A |
| 6564 | Amortization-intangible | | | | N/A | N/A |
| 6565 | Amortization-other | | | | N/A | N/A |
| 6560 | Depreciation/Amortization | | | | | |

Customer Operations-Marketing

| | | | | | | |
|------|---------------------|--|--|--|-----|-----|
| 6611 | Product management | | | | N/A | N/A |
| 6612 | Sales | | | | N/A | N/A |
| 6613 | Product advertising | | | | N/A | N/A |
| 6610 | Marketing expense | | | | | |

Customer Operations-Services

| | | | | | | |
|------|-------------------|--|--|--|-----|-----|
| 6621 | Call completion | | | | N/A | N/A |
| 6622 | Number services | | | | N/A | N/A |
| 6623 | Customer services | | | | N/A | N/A |
| 6620 | Services expense | | | | | |

Corporate Operations

| | | | | | | |
|------|------------------------|--|--|--|-----|-----|
| 6711 | Executive | | | | N/A | N/A |
| 6712 | Planning | | | | N/A | N/A |
| 6710 | Executive and planning | | | | | |

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| Acct. | Title | Total | Regulated | Nonreg. | Regulated | Nonreg. | Regulated | Nonreg. |
| Number | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |

EXPENSESGeneral & Administrative

| | | | | | | | | |
|------|--------------------------------|--|--|--|--|--|--|--|
| 6721 | Accounting & finance | | | | | | | |
| 6722 | External relations | | | | | | | |
| 6723 | Human resources | | | | | | | |
| 6724 | Information management | | | | | | | |
| 6725 | Legal | | | | | | | |
| 6726 | Procurement | | | | | | | |
| 6727 | Research & development | | | | | | | |
| 6728 | Other general & administrative | | | | | | | |
| 6720 | General & administrative | | | | | | | |

| | | | | | | | | |
|------|-------------------------------|--|--|--|--|--|--|--|
| 6790 | Provision uncollectible notes | | | | | | | |
|------|-------------------------------|--|--|--|--|--|--|--|

| | | | | | | | | |
|-----|--------------------------|--|--|--|--|--|--|--|
| 720 | Total operating expenses | | | | | | | |
|-----|--------------------------|--|--|--|--|--|--|--|

Other Operating Inc/Exp

| | | | | | | | | |
|------|---------------------------------|--|--|--|--|--|--|--|
| 7110 | Income custom work | | | | | | | |
| 7130 | Return nonregulated use | | | | | | | |
| 7140 | Gains/losses foreign | | | | | | | |
| 7150 | Gains/losses from land/artworks | | | | | | | |
| 7160 | Other operating gains/losses | | | | | | | |
| 7100 | Other operating inc/exp | | | | | | | |

Operating Taxes

| | | | | | | | | |
|------|----------------------------------|--|--|--|--|--|--|--|
| 7210 | Operating invest. tax credit-net | | | | | | | |
| 7220 | Operating federal income taxes | | | | | | | |
| 7230 | Operating state & local taxes | | | | | | | |
| 7240 | Operating other taxes | | | | | | | |
| 7250 | Provision deferred income taxes | | | | | | | |
| 7200 | Operating taxes | | | | | | | |

Nonoperating Inc/Exp

| | | | | | | | | |
|------|---------------------------------|--|--|--|--|--|--|--|
| 7310 | Dividend income | | | | | | | |
| 7320 | Interest income | | | | | | | |
| 7330 | Income from sinking/other funds | | | | | | | |
| 7340 | AFUDC | | | | | | | |
| 7350 | Gains/losses from property | | | | | | | |
| 7360 | Other nonoperating income | | | | | | | |
| 7370 | Special charges | | | | | | | |
| 7300 | Nonoperating inc/exp | | | | | | | |

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| | | | | SNFA and | | |
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| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

EXPENSESGeneral & Administrative

| | | | | | | |
|------|----------------------------------|--|--|--|-----|-----|
| 6721 | Accounting & finance | | | | N/A | N/A |
| 6722 | External relations | | | | N/A | N/A |
| 6723 | Human resources | | | | N/A | N/A |
| 6724 | Information management | | | | N/A | N/A |
| 6725 | Legal | | | | N/A | N/A |
| 6726 | Procurement | | | | N/A | N/A |
| 6727 | Research & development | | | | N/A | N/A |
| 6728 | Other general and administrative | | | | N/A | N/A |
| 6720 | General & administrative | | | | | |

| | | | | | | |
|------|-------------------------------|--|--|--|--|--|
| 6790 | Provision uncollectible notes | | | | | |
|------|-------------------------------|--|--|--|--|--|

| | | | | | | |
|-----|--------------------------|--|--|--|--|--|
| 720 | Total Operating Expenses | | | | | |
|-----|--------------------------|--|--|--|--|--|

Other Operating Inc/Exp

| | | | | | | |
|------|---------------------------------|--|--|--|-----|-----|
| 7110 | Income custom work | | | | N/A | N/A |
| 7130 | Return nonregulated use | | | | N/A | N/A |
| 7140 | Gains/losses foreign | | | | N/A | N/A |
| 7150 | Gains/losses from land/artworks | | | | N/A | N/A |
| 7160 | Other operating gains/losses | | | | N/A | N/A |
| 7100 | Other operating inc/exp | | | | | |

Operating Taxes

| | | | | | | |
|------|----------------------------------|--|--|--|-----|-----|
| 7210 | Operating invest. tax credit-net | | | | N/A | N/A |
| 7220 | Operating federal income taxes | | | | N/A | N/A |
| 7230 | Operating state & local taxes | | | | N/A | N/A |
| 7240 | Operating other taxes | | | | N/A | N/A |
| 7250 | Provision deferred income taxes | | | | N/A | N/A |
| 7200 | Operating taxes | | | | | |

Nonoperating Inc/Exp

| | | | | | | |
|------|---------------------------------|--|--|--|-----|-----|
| 7310 | Dividend income | | | | N/A | N/A |
| 7320 | Interest income | | | | N/A | N/A |
| 7330 | Income from sinking/other funds | | | | N/A | N/A |
| 7340 | AFUDC | | | | N/A | N/A |
| 7350 | Gains/losses property | | | | N/A | N/A |
| 7360 | Other nonoperating income | | | | N/A | N/A |
| 7370 | Special charges | | | | N/A | N/A |
| 7300 | Nonoperating inc/exp | | | | | |

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| Acct. | Title | Total | Regulated | Nonreg. | Regulated | Nonreg. | Regulated | Nonreg. |
| Number | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |

EXPENSES**Nonoperating Taxes**Interest & Related Items

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

Extraordinary Items

| | | | | | | | | |
|------|------------------------------|--|--|--|--|--|--|--|
| 7610 | Extraordinary income credits | | | | | | | |
| 7620 | Extraordinary income charges | | | | | | | |
| 7630 | Current income tax effects | | | | | | | |
| 7640 | Provision deferred tax-net | | | | | | | |
| 7600 | Extraordinary items | | | | | | | |

| | | | | | | | | |
|------|-------------------------|--|--|-----|-----|-----|-----|-----|
| 7910 | Income effects diff-net | | | N/A | N/A | N/A | N/A | N/A |
|------|-------------------------|--|--|-----|-----|-----|-----|-----|

| | | | | | | | | |
|------|-------------------------|--|-----|--|-----|--|-----|--|
| 7990 | Nonregulated net income | | N/A | | N/A | | N/A | |
|------|-------------------------|--|-----|--|-----|--|-----|--|

| | | | | | | | | |
|-----|----------------|--|--|--|--|--|--|--|
| 750 | Total Expenses | | | | | | | |
|-----|----------------|--|--|--|--|--|--|--|

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| Number | (a) | (i) | (j) | (k) | (l) | (m) |

EXPENSES**Nonoperating Taxes**Interest & Related Items

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

Extraordinary Items

| | | | | | | |
|------|------------------------------|--|--|--|-----|-----|
| 7610 | Extraordinary income credits | | | | N/A | N/A |
| 7620 | Extraordinary income charges | | | | N/A | N/A |
| 7630 | Current income tax effects | | | | N/A | N/A |
| 7640 | Provision deferred tax-net | | | | N/A | N/A |
| 7600 | Extraordinary items | | | | | |

| | | | | | | |
|------|-------------------------|--|-----|-----|--|--|
| 7910 | Income effects diff-net | | N/A | N/A | | |
|------|-------------------------|--|-----|-----|--|--|

| | | | | | | |
|------|-------------------------|-----|--|-----|-----|-----|
| 7990 | Nonregulated net income | N/A | | N/A | N/A | N/A |
|------|-------------------------|-----|--|-----|-----|-----|

| | | | | | | |
|-----|----------------|--|--|-----|-----|-----|
| 750 | Total Expenses | | | N/A | N/A | N/A |
|-----|----------------|--|--|-----|-----|-----|

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| Number | (a) | (b) | Regulated (c) | Nonreg. (d) | Regulated (e) | Nonreg. (f) | Regulated (g) | Nonreg. (h) |

PLANT-IN-SERVICELand & Support Plant

| | | | | | | | | |
|------|--------------------------|--|--|--|--|--|--|--|
| 2111 | Land | | | | | | | |
| 2112 | Motor vehicles | | | | | | | |
| 2113 | Aircraft | | | | | | | |
| 2114 | Special purpose vehicles | | | | | | | |
| 2115 | Garage work equipment | | | | | | | |
| 2116 | Other work equipment | | | | | | | |
| 2121 | Buildings | | | | | | | |
| 2122 | Furniture | | | | | | | |
| 2123 | Office equipment | | | | | | | |
| 2124 | Gen purpose computers | | | | | | | |
| 2110 | Land & support | | | | | | | |

Central Office Switching

| | | | | | | | | |
|------|------------------------------|--|--|--|--|--|--|--|
| 2211 | Analog electronic switching | | | | | | | |
| 2212 | Digital electronic switching | | | | | | | |
| 2215 | Electro-mechanical switching | | | | | | | |
| 2210 | Central office switching | | | | | | | |
| 2220 | Operator systems | | | | | | | |

Central Office - Transmissions

| | | | | | | | | |
|------|-------------------|--|--|--|--|--|--|--|
| 2231 | Radio systems | | | | | | | |
| 2232 | Circuit equipment | | | | | | | |
| 2230 | Transmission | | | | | | | |

Information O/T

| | | | | | | | | |
|------|---------------------------|--|--|--|--|--|--|--|
| 2311 | Station apparatus | | | | | | | |
| 2321 | Customer premises wiring | | | | | | | |
| 2341 | Large PBX | | | | | | | |
| 2351 | Public telephone terminal | | | | | | | |
| 2362 | Other terminal | | | | | | | |
| 2310 | Information O/T | | | | | | | |

Cable & Wire Facilities

| | | | | | | | | |
|------|-------------------------|--|--|--|--|--|--|--|
| 2411 | Poles | | | | | | | |
| 2421 | Aerial cable | | | | | | | |
| 2422 | Underground cable | | | | | | | |
| 2423 | Buried cable | | | | | | | |
| 2424 | Submarine cable | | | | | | | |
| 2425 | Deep sea cable | | | | | | | |
| 2426 | Intrabuilding network | | | | | | | |
| 2431 | Aerial wire | | | | | | | |
| 2441 | Conduit systems | | | | | | | |
| 2410 | Cable & wire facilities | | | | | | | |

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xxxxxx Version

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

TABLE I
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| | | | | SNFA and | | |
|--------|---------|-----------|--------------|-------------|-------------|------------|
| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

PLANT-IN-SERVICELand & Support Plant

| | | | | | | |
|------|--------------------------|--|--|--|-----|-----|
| 2111 | Land | | | | N/A | N/A |
| 2112 | Motor vehicles | | | | N/A | N/A |
| 2113 | Aircraft | | | | N/A | N/A |
| 2114 | Special purpose vehicles | | | | N/A | N/A |
| 2115 | Garage work equipment | | | | N/A | N/A |
| 2116 | Other work equipment | | | | N/A | N/A |
| 2121 | Buildings | | | | N/A | N/A |
| 2122 | Furniture | | | | N/A | N/A |
| 2123 | Office equipment | | | | N/A | N/A |
| 2124 | Gen purpose computers | | | | N/A | N/A |
| 2110 | Land & support | | | | | |

Central Office Switching

| | | | | | | |
|------|------------------------------|--|--|--|--|--|
| 2211 | Analog electronic switching | | | | | |
| 2212 | Digital electronic switching | | | | | |
| 2215 | Electro-mechanical switching | | | | | |
| 2210 | Central office switching | | | | | |

| | | | | | | |
|------|------------------|--|--|--|--|--|
| 2220 | Operator systems | | | | | |
|------|------------------|--|--|--|--|--|

Central Office - Transmissions

| | | | | | | |
|------|-------------------|--|--|--|--|--|
| 2231 | Radio systems | | | | | |
| 2232 | Circuit equipment | | | | | |
| 2230 | Transmission | | | | | |

Information O/T

| | | | | | | |
|------|---------------------------|--|--|--|-----|-----|
| 2311 | Station apparatus | | | | N/A | N/A |
| 2321 | Customer premises wiring | | | | N/A | N/A |
| 2341 | Large PBX | | | | N/A | N/A |
| 2351 | Public telephone terminal | | | | N/A | N/A |
| 2362 | Other terminal | | | | N/A | N/A |
| 2310 | Information O/T | | | | | |

Cable & Wire Facilities

| | | | | | | |
|------|-------------------------|--|--|--|-----|-----|
| 2411 | Poles | | | | N/A | N/A |
| 2421 | Aerial cable | | | | N/A | N/A |
| 2422 | Underground cable | | | | N/A | N/A |
| 2423 | Buried cable | | | | N/A | N/A |
| 2424 | Submarine cable | | | | N/A | N/A |
| 2425 | Deep sea cable | | | | N/A | N/A |
| 2426 | Intrabuilding network | | | | N/A | N/A |
| 2431 | Aerial wire | | | | N/A | N/A |
| 2441 | Conduit systems | | | | N/A | N/A |
| 2410 | Cable & wire facilities | | | | | |

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TABLE I - REGULATED/NONREGULATED DATA

TABLE I

(Dollars in thousands)

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

PLANT-IN-SERVICEAmortization Assets

| | | | | | | | | |
|------|-----------------------|--|--|--|--|--|--|--|
| 2681 | Capital leases | | | | | | | |
| 2682 | Leasehold improvement | | | | | | | |
| 2680 | Amort tangible assets | | | | | | | |
| 2690 | Intangibles | | | | | | | |
| 2001 | TPIS | | | | | | | |

OTHER INVESTMENTS

| | | | | | | | | |
|------|---------------------------------|-----|-----|-----|-----|-----|-----|-----|
| 2002 | PHFTU | | | | | | | |
| 2003 | TPUC | | | | | | | |
| 2004 | Reserved | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 2005 | Plant acquisition adjustments | | | | | | | |
| 1220 | Material and supplies | | | | | | | |
| 1410 | Other noncurrent assets | | | | | | | |
| 1438 | Deferred maint. & retirements | | | | | | | |
| 1439 | Deferred charges | | | | | | | |
| 1500 | Other jurisdictional assets-net | | | | | | | |
| 230 | IS Cash Working Capital | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 370 | Total Investment | | | | | | | |

RESERVESAccumulated Depreciation

| | | | | | | | | |
|------|--------------------------|--|--|--|--|--|--|--|
| 3100 | Accum depreciation | | | | | | | |
| 3200 | Accum depreciation-PHFTU | | | | | | | |

Accumulated Amortization

| | | | | | | | | |
|------|-----------------------------|--|--|--|--|--|--|--|
| 3410 | Accum amort-cap lease | | | | | | | |
| 3420 | Accum amort-leasehold imprv | | | | | | | |
| 3400 | Accum amort-tangibles | | | | | | | |
| 3500 | Accum amort-intangible | | | | | | | |
| 3600 | Accum amort-other | | | | | | | |

Deferred Operating Inc Taxes

| | | | | | | | | |
|------|-------------------------|--|--|--|--|--|--|--|
| 4100 | Net current deferred | | | | | | | |
| 4340 | Net noncurrent deferred | | | | | | | |

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TABLE I

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| | | | | SNFA and | | |
|--------|---------|-----------|--------------|-------------|-------------|------------|
| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

PLANT-IN-SERVICEAmortization Assets

| | | | | | | |
|------|------------------------|--|--|--|-----|-----|
| 2681 | Capital Leases | | | | N/A | N/A |
| 2682 | Leasehold improvements | | | | N/A | N/A |
| 2680 | Amort tangible assets | | | | | |
| 2690 | Intangibles | | | | | |
| 2001 | TPIS | | | | | |

OTHER INVESTMENTS

| | | | | | | |
|------|-------------------------------|-----|-----|-----|-----|-----|
| 2002 | PHFTU | | | | | |
| 2003 | TPUC | | | | | |
| 2004 | Reserved | N/A | N/A | N/A | N/A | N/A |
| 2005 | Plant acquisition adjustments | | | | | |
| 1220 | Material and supplies | | | | | |
| 1410 | Other noncurrent assets | | | | | |
| 1438 | Deferred maint. & retirements | | | | | |
| 1439 | Deferred charges | | | | | |
| 1500 | Other jurisdictional assets | | | | | |
| 230 | IS Cash Working Capital | N/A | N/A | N/A | N/A | |
| 370 | Total Investment | | | | | |

RESERVESAccumulated Depreciation

| | | | | | | |
|------|--------------------------|--|--|--|--|--|
| 3100 | Accum depreciation | | | | | |
| 3200 | Accum depreciation-PHFTU | | | | | |

Accumulated Amortization

| | | | | | | |
|------|-----------------------------|--|--|--|-----|-----|
| 3410 | Accum amort-cap lease | | | | N/A | N/A |
| 3420 | Accum amort-leasehold imprv | | | | N/A | N/A |
| 3400 | Accum amort-tangibles | | | | | |
| 3500 | Accum amort-intangible | | | | | |
| 3600 | Accum amort-other | | | | | |

Deferred Operating Inc Taxes

| | | | | | | |
|------|-------------------------|--|--|--|--|--|
| 4100 | Net current deferred | | | | | |
| 4340 | Net noncurrent deferred | | | | | |

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TABLE I - REGULATED/NONREGULATED DATA

TABLE I

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

RESERVESOther Deductions

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

| | | | | | | | | |
|-----|----------------|--|--|--|--|--|--|--|
| 495 | Total Reserves | | | | | | | |
|-----|----------------|--|--|--|--|--|--|--|

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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

TABLE I

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| | | | | SNFA and | | |
|--------|---------|-----------|--------------|-------------|-------------|------------|
| ROW/ | Account | Total | Total | Intra-co. | Other | Subject to |
| Acct. | Title | Regulated | Nonregulated | Adjustments | Adjustments | Separation |
| Number | (a) | (i) | (j) | (k) | (l) | (m) |

RESERVESOther Deductions

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

| | | | | | | |
|-----|----------------|--|--|--|--|--|
| 495 | Total Reserves | | | | | |
|-----|----------------|--|--|--|--|--|

ROW INSTRUCTIONS

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

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

| <u>Row</u> | <u>Description</u> |
|------------|---|
| 510. | <u>Basic Local Service Revenue</u> - For Class A companies this amount equals the total of Rows/Accounts 5001 through 5004 (the balance of Account 5000 for Class B companies). |
| 520. | <u>Local Network Service Revenue</u> - For Class A companies this amount equals the total of Rows/Accounts 510, 5010, 5040, 5050, 5060, and 5069 (the balance of Account 5000 for Class B companies). |
| 5080. | <u>Network Access Revenue</u> - This amount is the total of rows 5081 through 5084. |
| 5100. | <u>Long Distance Message Revenue (Class A Companies only)</u> - Class A companies should enter the balance of the Class A level account 5100. |
| 5110. | <u>Unidirectional Long Distance Revenue</u> - This amount is the total of rows 5111 and 5112. |
| 5120. | <u>Long distance Private Network Revenue</u> - This amount is the total of rows 5121 through 5129. |
| 525. | <u>Long Distance Network Services Revenue</u> - For Class A this amount is the total of Row/Account 5100, 5110, 5120, 5160 and 5169. For Class B companies, this amount is the balance of account 5100. |
| 5260. | <u>Miscellaneous Revenue (Class A)</u> - This amount equals the total of Row/Account 5261 through 5269. |

5200. Miscellaneous Revenue - For Class A companies this amount equals the total of Row/Account 5230, 5240, 5250, 5260 and 5270. For Class B companies this amount equals the balance of Row/Account 5200.
5300. Uncollectible Revenue - This amount is the total of rows 5301 and 5302.
530. Total Operating Revenues - This amount is the total of rows 520, 5080, 525, 5200 and 5280 less row 5300.
6110. Network Support Expense - This amount is the total of rows 6112 through 6116.
6120. General Support Expenses - this amount is the total of rows 6121 through 6124.
6210. Central Office Switching Expense - This amount is the total of rows 6211 through 6215.
6230. Central Office Transmission Expense - This is the total of rows 6231 and 6232.
6310. Information Origination Termination - This amount is the total of rows 6311 through 6362.
6410. Cable and Wire Facilities Expense - This amount is the total of rows 6411 through 6441.
6510. Other Property Plant and Equipment Expenses - This amount is the total of rows 6511 and 6512.
6530. Network Operations Expenses - This amount is the total of rows 6531 through 6535.
6560. Depreciation and Amortization Expenses - This amount is the total rows 6561 through 6565.
6610. Marketing - This amount is the total of rows 6611 through 6613.
6620. Services - This amount is the total of rows 6621 through 6623.
6710. Executive and Planning - This amount is the total of rows 6711 and 6712.
6720. General and Administrative - This amount is the total of rows 6721 through 6728.
720. Total Operating Expenses - This amount is the total of rows 6110, 6120, 6210, 6220, 6230, 6310, 6410, 6510, 6530, 6540, 6560, 6610, 6620, 6710, 6720, and 6790.
7100. Other Operating Income and Expense - This amount is the total of rows 7110 through 7160.

7200. Operating Taxes - This amount is the total of rows 7220, 7230, 7240, and 7250, less row 7210.
7300. Nonoperating Income and Expense - This amount is the total of rows 7310, 7320, 7330, 7340, 7350, and 7360, less row 7370.
7500. Interest and Related Items - This amount is the total of rows 7510 through 7540.
7600. Extraordinary Items - This amount is the total of rows 7610 less rows 7620, 7630 and 7640.
750. Total Expenses - This amount is the total of rows 720, 7200, and 7500, minus 7100, 7300, 7600, 7910 and 7990.
2110. Land and Support Assets - This amount equals the total of rows 2111 through 2124.
2210. Central Office - Switching - This amount equals the total of rows 2211 through 2215.
2230. Central Office - Transmission - This amount equals the total of rows 2231 and 2232.
2310. Information Origination/Termination - This amount equals the total of rows 2311 through 2362.
2410. Cable and Wire Facilities - This amount equals the total of rows 2411 through 2441.
2680. Amortizable Tangible Assets - This amount equals the total of rows 2681 and 2682.
2001. Telecommunications Plant-In-Service - This amount equals the total of rows 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690.
230. Interstate Cash Working Capital - This amount equals that portion of investment required to meet current expenses. This amount shall be calculated in accordance with Part 65 of the Commission's Rules.
370. Total Investment - This amount equals the total of rows 2001, 2002, 2003, 2005, 1220, 1410, 1438, 1439, 1500 and 230.
3400. Accumulated Amortization - Tangible - This amount equals the total of rows 3410 and 3420.

495. Total Reserve - This amount equals the total of rows 3100, 3200, 3400, 3500, 3600, 4100, 4120, 4310, 4340, 4040, 4360 and 4370.

NOTE 1: Class B companies should enter Class B Account balances in the appropriate rows and "N/A" in all columns of the Class A level rows. Unless otherwise indicated, Class A companies must enter data in every row, including the Class B level accounts, to be consistent with the requirements of Part 36.

COLUMN DESCRIPTIONS

| <u>Column</u> | <u>Description</u> |
|---------------|--|
| (b) | <u>Total</u> - This amount reflects the operating results for each of the accounts itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions. |
| (c) | <u>Direct - Regulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to regulated activities based on a direct measure of cost causation. |
| (d) | <u>Direct - Nonregulated</u> - This amount reflects that portion of each itemized account that is directly assigned or allocated to nonregulated activities based on a direct measure of cost causation. |
| (e) | <u>Indirect - Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on an indirect measure of cost causation. |
| (f) | <u>Indirect - Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on an indirect measure of cost causation. |
| (g) | <u>Generally Allocated-Regulated</u> - This amount reflects that portion of each itemized account that is allocated to regulated activities based on the general allocator as described in Part 64. |
| (h) | <u>Generally Allocated-Nonregulated</u> - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on the general allocator as described in Part 64. |
| (i) | <u>Total Regulated</u> - This amount equals the total of columns (c), (e) and (g). |
| (j) | <u>Total Nonregulated</u> - This amount equals the total of columns (d), (f) and (h). |

- (k) SNFA and Intra-company Adjustments - This amount reflects adjustments made to each account for costs related to shared network facility arrangements and intra-company subsidiary contracts.
- (l) Other Adjustments - This amount reflects all remaining adjustments, such as prior period adjustments, necessary to arrive at the amount subject to separations.
- (m) Subject to Separations - This amount reflects that portion of each account which must be allocated between state and interstate jurisdictions (column (i) less columns (k) and (l)).

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

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