This document provides the instructions for FCC Report 495A, the Forecast of Investment Usage 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. Column Descriptions - description of the columns to be reported.

   d. 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 495A, the Forecast of Investment Usage Report, to the Commission.

B. **General Information**

1. FCC Report 495A 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 every communications common carrier required by order to file a manual allocating its costs between regulated and nonregulated operations.

2. Affected carriers shall file by April 1.

3. The report shall be filed on a study area (jurisdiction), a consolidated access tariff area, and an operating company basis.

4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.

5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.

6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.

7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 495A, which identifies the filing as the Forecast of Investment Usage Report. The period identifies the year covered by the data (Although Table I will contain data for three forecast years, the period for the report is the initial forecast year.). 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.

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 495A should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.

2 . Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

NUMBER OF COPIES

FOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans-mittal Letter	Confi-dential Paper Report	Confi-dential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	–	–	–	–
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	–	–	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1	1	1
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	Unre-stricted Paper Report	Unre-Stricted Automated Report (diskette)
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	–	–
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1	1	1
FCC Common Carrier Bureau Accounting Safeguards Division Reporting Management and Analysis Branch 445 Twelfth Street, S.W.; 6-B201 Washington, D.C. 20554	1	1	1
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 <u>not</u> say, "Data are compiled using a more inclusive process than in previous filing."
Do say, "Data are compiled using a process that includes xxx, which was not included in previous filings. The impact of including xxx in this row inflates this number by x% over the previous reporting period."

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

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

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

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

F. <u>**Errata**</u>

1 . Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 495A. 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 and Paper Report Specifications. In addition, the carrier must include in the transmittal letter a brief statement indicating the reason for the errata.

G . <u>**Certification**</u>

1 . Carriers must certify the accuracy of the data submitted in FCC Report 495A 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 495A, 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 495A may be examined by the public from 9:00 a.m. to 5:00 p.m., Monday through Friday, in Room CY-A257, 445 Twelfth Street, S.W., Washington, D.C.

2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 495A 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
3060-0410
Expires 03/31/2000

SUMMARY

Estimated Average Burden Hours Per Response: 40 hours

This document contains the Report Definition for FCC Report 495A, the Forecast of Investment Usage Report. The following three tables and associated instructions implement the requirement that certain telephone plant investment used for both regulated and nonregulated purposes be assigned to cost categories and allocated on the basis of forecasted regulated and nonregulated use. This report provides the forecast and resulting investment allocations incorporated in a carrier's cost support for its access tariffs. It contains the following:

	PAGE
Table I - Forecast Usage Schedule	3
Table II - Forecasted Investment Allocation Schedule	4
Table III - Forecasted Investment Summary Schedule	5
Table I - General Instructions and Column Descriptions	6 - 7
Table II - General Instructions and Column Descriptions	8
Table III - General Instructions and Column Descriptions	9 - 10
Certification	11

Public reporting burden for this collection of information is estimated to average 40 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.

GENERAL INSTRUCTIONS

Except where noted, all dollar amounts in this filing are access tariff year amounts and must be consistent with the dollar amounts forecasted in the cost support data filed with the Tariff Review Plan. Dollar amounts shall be reported in thousands.

Each reported line item will be taken from the carrier's cost categories designated in its Part 32 Cost Allocation Manual, as amended and approved under our Part 64 Rules.

REFERENCES

Cost Categories:
For the names and descriptions of the cost categories applicable to each filing carrier, see the individual carriers' permanent Part 32 Cost Allocation Manuals for the separation of regulated and nonregulated costs.

Central Office Equipment and Cable and Wire Facilities:
Central Office Equipment includes all equipment in accounts listed under "TPIS--Central assets" in Part 32.2000(j). Central Office Equipment - Switching includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Switching" in Part 32.2000(j). Central Office Equipment - Transmission includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Transmission" in Part 32.2000 (j). Cable and wire facilities include all cable and wire facilities assets" in Part 32.2000 (j).

Cost Categories Requiring Forward-Looking Allocator:
Each carrier's Part 32 Cost Allocation Manual identifies all the cost categories that, under Part 64 of the Commission's Rules, must be allocated on the basis of a three year forecast of use (forward looking allocator).

TABLE I - FORECAST USAGE SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report only those cost categories identified in the carrier's approved Part 32 Cost Allocation Manual that require allocation on the basis of a forward looking allocator. For each cost category enter the forecast for each of the three calendar years following the filing date on which this report is filed.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

(a) In the row for the first forecast year for each cost category, enter the account number, e.g., 2211. In the rows for the second and third forecast years for each cost category, leave this column blank.

(b) Enter the cost categories as follows:

Assign a unique alpha/numeric code (up to six characters, with no embedded blanks) to each cost category within an account. Use this same code throughout all Tables of this report and in future Reports 495A and 495B, when filed.

In the row for the first forecast year for each cost category, enter this assigned code, followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). In the rows for the second and third forecast years for each cost category, leave this column blank.

For example, for the first forecast year for a central office equipment cost category, this column could contain the following:

Net Eq Net Equipment

(code) (descriptive name)

Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.

(c) Enter the measure used by the carrier to arrive at a quantified unit of use for each cost category, e.g., thousands of minutes of use, messages, lines, etc. Use up to eighteen characters, with embedded blanks allowed.

(d) Enter the forecast calendar year. Use three lines--one for each forecast year.

(e) For each forecast year, enter the total number of units of use for all regulated and nonregulated activities. For example, total thousand of minutes of use for both regulated and nonregulated services.

(f) For each forecast year, enter the number of units of use for regulated activities.

(g) For each forecast year, enter the number of units of use for nonregulated activities.

(h) For each forecast year, enter the result of column (g) divided by column (e) as a ratio rounded to four decimal places. The result represents the relative use of investment for nonregulated activities.

(i) For each cost category, enter the highest of the column (h) figures for the three forecast years. Enter this value as a ratio rounded to four decimal places in the row for the third forecast year; in the rows for the first and second forecast years, leave this column blank. Exception: When total demand has begun to decline and is expected to continue to decline until exhausted, the peak ratio (calculated as column (g) divided by column (d) on Table II) is frozen at its highest previous level. A footnote is required to identify the year and the Table II filing date from which the peak ratio is derived.

TABLE II - FORECASTED INVESTMENT ALLOCATION SCHEDULE FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES BY COST CATEGORY

GENERAL INSTRUCTIONS

Report information by cost category as designated on Table I. Use one row for each category and enter in the same order as on Table I, using the same cost category code.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

(a) Enter column (a) from Table I.

(b) Enter Column (b) from Table I. Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.

(c) Enter the ratio from Table I, column (i).

(d) Enter the forecasted average gross investment for the total filing entity for the prospective access tariff year.

(e) Enter the product of column (c) times column (d). This result represents the amount of gross investment dollars forecasted for nonregulated activities, based on the current investment forecast.

(f) Enter the amount listed in Report 495B, Actual Usage of Investment Report, Table IV, column (d) in the most recent filing of the Actual Apportionment of Investment Dollars Schedule.

(g) Enter the higher of column (e) or column (f). Exceptions: (1) If total demand has begun to decline and is expected to continue to decline until exhausted, enter column (e); (2) if a waiver to transfer nonregulated investment to regulated activities has been granted, enter column (e) or (f) as appropriate, minus the amount of transferred investment. A footnote is required if a waiver has been granted. The footnote should identify the date and amount of the investment transferred and the date the waiver was granted. This represents the gross nonregulated amount that is to be removed under Part 64 of our rules for the prospective access tariff year.

TABLE III - FORECASTED INVESTMENT SUMMARY SCHEDULE FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES BY ACCOUNT AND COST CATEGORY

GENERAL INSTRUCTIONS

Report each central office equipment and cable and wire facilities cost category identified in the carrier's approved Part 32 Cost Allocation Manual. In columns (c),(d), and (e), provide subtotals by account for accounts with more than one cost category, provide separate subtotals for Central Office Equipment - Switching, Central Office Equipment - Transmission, Central Office Equipment, and Cable Wire Facilities, and provide a grand total as the last row of the table.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

(a) Enter an account number for each central office equipment and cable and wire facilities account. Leave this column blank in the rows containing the subtotals for COE - Switching, COE - Transmission, Central Office Equipment, Cable and Wire Facilities, and the grand total row.

(b) Enter a cost category for each central office equipment and cable and wire facilities cost category as follows:

The column will consist of the category's alpha/numeric code (up to six characters, with no embedded blanks), followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). The code and name will be taken from Table I, Column (b) for those cost categories that are subject to a forward looking allocator. If no code has been assigned, assign a unique code and use the same code in future Reports 495A and 495B, when filed. Use the following codes for the subtotal rows and the grand total row:

Row	Code
account subtotals	SUBTOT
COE - Switching	COE-SW
COE - Transmission	COE-TR
Central Office Equipment	COE
Cable and Wire Facilities	CWF
grand total	TOTAL

(c) Enter the total forecasted gross investment dollars for all operations, both regulated and nonregulated, for each cost category. This amount shall be taken from Table II, column (d) for those cost categories that are subject to a forward looking allocator. The total of the cost categories in each account should correspond with the total filing entity's cost support data for that account filed with the access tariffs.

(d) Enter the amount of gross investment allocated to nonregulated activities, for each cost category. This amount shall be taken from Table II, column (g) for those categories that are subject to a forward looking allocator.

(e) Enter the remainder of column (c) less column (d). The resulting amount is that amount allocated to regulated activities and must be consistent with the access tariff cost support data.

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 ____