

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

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

**A. Introduction**

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

**B. General Information**

1. FCC Report 43-02 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). This report has been revised in accordance with the 1998 Biennial Review Orders, CC Docket No. 98-81 and CC Docket No. 98-117 (dated June 30, 1999). 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. In the aforementioned 1998 Biennial Review Orders, the Commission granted the option of reduced reporting requirements for mid-size ILECs starting with the 1999 reporting year. Mid-size ILECs electing to report at this reduced level would file Part 32 Accounts at the Class B account level and only certain tables within the ARMIS USOA (43-02) Report, i.e., B-1, B-2, B-4, C-3, I-1, and I-2.
3. Affected carriers shall file by April 1 for the previous calendar year.
4. The report shall be filed on an operating company basis.
5. 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.
6. 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.
7. 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.

8. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-02, which identifies the filing as the ARMIS USOA Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.
9. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.
10. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

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

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

of the data items except those items which are "Not Available" or those items which have been "Withheld."

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

**D. Where to File**

1. Carriers submitting FCC Report 43-02 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

<b>NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT</b>						
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Confidential Paper Report</b>	<b>Confidential Automated Report (Diskette)</b>	<b>Public Paper Report</b>	<b>Public Automated Report (Diskette)</b>
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 Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 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

<b>NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT</b>				
<b>Address</b>	<b>Transmittal Letter</b>	<b>Edit Check Report</b>	<b>Unrestricted Paper Report</b>	<b>Unrestricted Automated Report (Diskette)</b>
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 Attention: ARMIS 445 Twelfth Street, S.W.; 6-B201 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 differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include 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 Text Records and Footnote Table.

**EXAMPLE:**

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

2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should

not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.

**EXAMPLES:**

Do 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 to ....because...."

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

**F. Errata**

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

**G. Certification**

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-02 by including a certification statement, signed by a corporate officer, as the last page of the paper report.
2. The text of the certification statement is included in the attached Report Definition.

**H. Waivers**

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-02, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

**I. Extension of Filing Time**

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

**J. Public Information**

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-02 may be examined by the public at the FCC Reference Information Center (RIC), 445 Twelfth Street, S.W., Washington, D.C. Parties should contact RIC at (202) 418-0270.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-02 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact ITS at (202) 857-3800.
3. Copies of the detailed reporting procedures for this report may be obtained over the Internet, from the Commission's web site, at <http://www.fcc.gov/ccb/armis/>.

For further information regarding these procedures, contact:

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

Approved by OMB

3060-0395

Edition Date: 12/1999

SUMMARY

## Estimated Average Burden Hours Per Response 638

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report and lists the company level USOA data which must be provided annually. Mid-size ILECs electing to report at the Class B account level would file only – Tables B-1, B-2, B-4, C-3, I-1, and I-2.

The ARMIS USOA Report contains the following tables:

	<u>Pages</u>
Table C-1 Identity of Respondent .....	6
Table C-2 Control Over Respondent.....	7
Table C-3 Board of Directors and General Officers.....	8
Table C-4 Stockholders .....	9
Table C-5 Important Changes During the Year.....	10 - 13
Table B-1 Balance Sheet Accounts – Class A Account Level Reporting .....	14 - 17
Table B-1 Balance Sheet Accounts – Class B Account Level Reporting.....	18 - 20
Table B-2 Statement of Cash Flows .....	21
Table B-3 Investments in Affiliated Companies .....	22 - 27
Table B-4 Analysis of Assets Purchased From or Sold To Affiliates .....	28
Table B-5 Analysis of Entries in Accumulated Depreciation .....	29 - 32
Table B-6 Summary of Investment and Accumulated Depreciation By Jurisdiction.....	33
Table B-7 Bases of Charges for Depreciation .....	34
Table B-8 Capital Leases.....	35
Table B-9 Deferred Charges.....	36
Table B-10 Accounts Payable To Affiliates.....	37
Table B-11 Long-Term Debt .....	38
Table B-12 Net Deferred Income Taxes .....	39 - 41
Table B-13 Other Deferred Credits.....	42
Table B-14 Capital Stock.....	43
Table B-15 Capital Stock and Funded Debt Reacquired or Retired During the Year.....	44 - 45
Table I-1 Income Statement Accounts – Class A Account Level Reporting .....	46 - 51
Table I-1 Income Statement Accounts – Class B Account Level Reporting.....	52 - 53
Table I-2 Analysis of Services Purchased From or Sold to Affiliates .....	54
Table I-3 Pension Cost.....	55 - 58
Table I-4 Other Operating Taxes .....	59
Table I-5 Prepaid Taxes and Tax Accruals .....	60 - 65
Table I-6 Special Charges .....	66

	<u>Pages</u>
Table I-7 Donations or Payments for Services Rendered by Persons	
Other Than Employees .....	67 - 69
Row Instructions and Column Descriptions .....	70 - 146
Certification .....	147

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

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

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

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

Public reporting burden for this collection of information is estimated to average 638 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

STATE ROW NUMBERS AND CODES  
REFERENCE TABLE

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

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

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-1  
 Page 1 of 1

**Table C-1 - IDENTITY OF RESPONDENT**

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-2  
 Page 1 of 1

**Table C-2 - CONTROL OVER RESPONDENT**

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-3  
 Page 1 of 1

**Table C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS**

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-4  
 Page 1 of 1

**Table C-4 - STOCKHOLDERS**

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version  
 SUBMISSION x

Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxx

Table C-5  
 Page 1 of 4

**Table C-5 - IMPORTANT CHANGES DURING THE YEAR**

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

\*\*\*\*Denotes missing rows.



ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-5  
 Page 3 of 4

**Table C-5 - IMPORTANT CHANGES DURING THE YEAR**

Row No.	Classification (a)	Description/ Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Changes in the Indirect Control of a Company</u>								
1410	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1411	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1412	Desc. of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1413	Cont. of Desc. of Chg. in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1420	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1421	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1422	Desc. of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1423	Cont. of Desc. of Chg. in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1490	Form of Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1491	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1492	Desc. of the Change in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1493	Cont. of Desc. of Chg. in Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Changes Affecting the Indirect Control of a Company</u>								
1510	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1511	Desc. of the Chg. Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1512	Cont. of Desc. of Chg. Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1520	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1521	Desc. of the Chg. Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1522	Cont. of Desc. of Chg. Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1590	Name of Company		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1591	Desc. of the Chg. Affecting Indirect Ctrl.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1592	Cont. of Desc. of Chg. Affecting Indirect Control		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Important Contracts, Agreements, Etc.</u>								
1610	Important Contract or Agreement					N/A	N/A	N/A	N/A
1611	Important Contract or Agreement					N/A	N/A	N/A	N/A
1612	Important Contract or Agreement					N/A	N/A	N/A	N/A
1613	Important Contract or Agreement					N/A	N/A	N/A	N/A
1614	Important Contract or Agreement					N/A	N/A	N/A	N/A
1615	Important Contract or Agreement					N/A	N/A	N/A	N/A
****									
1793	Important Contract or Agreement					N/A	N/A	N/A	N/A

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table C-5  
 Page 4 of 4

**Table C-5 - IMPORTANT CHANGES DURING THE YEAR**

Row No.	Classification (a)	Description/ Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Changes in Accounting Standards</u>								
1810	Ident. of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1811	Desc. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1812	Cont. of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1820	Ident. of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1821	Desc. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1822	Cont. of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
****									
1890	Ident. of Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1891	Desc. of the Change in Accounting Stds.		N/A	N/A	N/A	N/A	N/A	N/A	N/A
1892	Cont. of Description of the Change		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Important Changes In Service and Rate Schedules</u>								
0401	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0402	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0403	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0404	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0405	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0406	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0407	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0408	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0409	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0410	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0411	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0412	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0413	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0414	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0415	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
****									
0999	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-1  
 Page 1 of 4

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-1  
 Page 2 of 4

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version  
SUBMISSION x

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

Table B-1  
Page 3 of 4

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-1  
 Page 4 of 4

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table B-1  
Page 1 of 3

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Current Assets</u>	
1120	Cash and equivalents	
	Non cash Current	
1180	Telecommunications accounts receivable	
1181	Accounts receivable allowance-telecommunications	
1190	Other accounts receivable	
1191	Accounts receivable allowance-other	
1200	Notes receivable	
1201	Notes receivable allowance	
1210	Interest and dividends receivable	
1220	Inventories	
120	Total Noncash Current	
1280	Prepayments	
1350	Other Current Assets	
130	Total Current Assets	
	<u>Noncurrent Assets</u>	
1401	Investments in affiliated companies	
1402	Investments in nonaffiliated companies	
1406	Nonregulated investments	
1407	Unamortized debt issuance expense	
1408	Sinking funds	
1410	Other noncurrent assets	
1437	Deferred tax regulatory asset	
1438	Deferred maintenance and retirements	
1439	Deferred charges	
1500	Other jurisdictional assets-net	
150	Total Noncurrent Assets	

Row/ Acct. No.	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	Plant					
2001	Telecommunications plant in service (TPIS)					
2002	Property held for future telecommunications use (PHFTU)					
2003	Telephone plant under construction (TPUC)					
2004	Reserved	N/A	N/A	N/A	N/A	N/A
2005	Telecommunications plant adjustment					
2006	Nonoperating plant					
2007	Goodwill					
210	Total Plant					
2110	Land and Support					
2210	Central Office-Switching					
2220	Operator Systems					
2230	Central Office-Transmission					
2310	Information Origination/Termination					
2410	Cable & Wire					
240	Total TPIS (before amortizable assets)					
2680	Amortized Tangibles					
2690	Intangibles					
260	Total TPIS					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version  
SUBMISSION x

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

Table B-1  
Page 2 of 3

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	
3200	Accumulated depreciation - PHFTU	
3300	Accumulated depreciation - nonoperating	
3400	Accumulated amortization - Tangibles	
3500	Accumulated amortization - Intangibles	
3600	Accumulated amortization - Other	
340	Total Depreciation and Amortization	
350	Net Plant	
360	Total Assets	
	<u>Current Liabilities</u>	
4010	Accounts payable	
4020	Notes payable	
4030	Advanced billing and payments	
4040	Customer's deposits	
4050	Current maturities -long term debt	
4060	Current maturities - capital leases	
4070	Income taxes - accrued	
4080	Other taxes - accrued	
4100	Net current deferred operating income taxes	
4110	Net current deferred nonoperating income taxes	
4120	Other accrued liabilities	
4130	Other current liabilities	
410	Total Current Liabilities	
	<u>Long-Term Debt</u>	
4210	Funded debt	
4220	Premium on long-term debt	
4230	Discount on long-term debt	
4240	Reacquired debt	
4250	Obligations under capital leases	
4260	Advances from affiliated companies	
4270	Other long-term debt	
420	Total Long-Term Debt	
	<u>Other Liabilities and Deferred Credits</u>	
4310	Other long-term liabilities	
4320	Unamortized operating investment tax credits - net	
4330	Unamortized nonoperating invest. tax credits - net	
4340	Net noncurrent deferred operating income taxes	
4341	Net deferred tax liability adjustments	
4350	Net noncurrent deferred nonoperating income taxes	
4360	Other deferred credits	
4361	Deferred tax regulatory liability	
4370	Other jurisdictional liabilities/deferred credits - net	
430	Total Other Liabilities and Deferred Credits	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-1  
 Page 3 of 3

**TABLE B-1 - BALANCE SHEET ACCOUNTS – CLASS B ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Stockholders' Equity</u>	
4510	Capital stock	
4520	Additional paid-in capital	
4530	Treasury stock	
4540	Other capital	
4550	Retained earnings	
440	Total Stockholders' Equity	
450	Total Liabilities and Stockholders' Equity	
460	Retained Earnings (Beginning of Year)	
465	Net Income	
470	Dividends Declared	
475	Miscellaneous Debits	
480	Miscellaneous Credits	
490	Retained Earnings (End of Year)	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-2  
 Page 1 of 1

**TABLE B-2 - STATEMENT OF CASH FLOWS**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 1 of 6

**TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES**

(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1401/1402					
			Common (c)	Preferred (d)	Advances (e)	Long Term Debt (f)	Adjustments (g)	Net (h)
<b>AFFILIATED COMPANIES</b>								
<u>Equity Method:</u>								
0101	Investment							
0102	Investment							
0103	Investment							
0104	Investment							
0105	Investment							
****	****	**:**	****	****	****	****	****	****
0128	Investment							
0129	All Other Investments	N/A						
0130	Total Equity Method	N/A						
<u>Cost Method:</u>								
0201	Investment							
0202	Investment							
0203	Investment							
0204	Investment							
0205	Investment							
****	*****	**:**	****	****	****	****	****	****
0228	Investment							
0229	All Other Investments	N/A						
0230	Total Cost Method	N/A						
0240	Total Affiliates	N/A						
0250	Non-Affiliates	N/A						
0260	Total Investments	N/A						

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 2 of 6

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

Row No.	Classification (a)	Company Name (b)	Account 1160			
			Beg. Balance (i)	Gross Debit (j)	Gross Credit (k)	Net (l)
<b>AFFILIATED COMPANIES</b>						
<u>Equity Method:</u>						
0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	****	****	****	****	****	****
0128	Investment					
0129	All Other Investments	N/A				
0130	Total Equity Method	N/A				
<u>Cost Method:</u>						
0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
****	****	****	****	****	****	****
0228	Investment					
0229	All Other Investments	N/A				
0230	Total Cost Method	N/A				
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 3 of 6

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

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

**AFFILIATED COMPANIES**  
Equity Method:

0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	*****	****	****	****	****	****
0128	Investment					
0129	All Other Investments	N/A				
0130	Total Equity Method	N/A				

Cost Method:

0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
****	*****	****	****	****	****	****
0228	Investment					
0229	All Other Investments	N/A				
0230	Total Cost Method	N/A				
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

\*\*\*\*Denotes missing rows.

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Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 4 of 6

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

Row No.	Classification (aa)	Company Name (ab)	Account 1190			
			Beg. Balance (ac)	Gross Debit (ad)	Gross Credit (ae)	Net (af)
<b>AFFILIATED COMPANIES</b>						
<u>Equity Method:</u>						
0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	****	****	****	****	****
0328	Investment					
0329	All Other Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
****	*****	****	****	****	****	****
0428	Investment					
0429	All Other Investments	N/A				
0430	Total Cost Method	N/A				
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

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 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 5 of 6

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

Row No.	Classification (aa)	Company Name (ab)	Account 1200			
			Beg. Balance (ag)	Gross Debit (ah)	Gross Credit (ai)	Net (aj)
<b>AFFILIATED COMPANIES</b>						
<u>Equity Method:</u>						
0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	****	****	****	****	****
0328	Investment					
0329	All Other Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
****	*****	****	****	****	****	****
0428	Investment					
0429	All Other Investments	N/A				
0430	Total Cost Method	N/A				
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-3  
 Page 6 of 6

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

Row No.	Classification (aa)	Company Name (ab)	Account 1210				Total (ao)
			Beg. Balance (ak)	Gross Debit (al)	Gross Credit (am)	Net (an)	
<b>AFFILIATED COMPANIES</b>							
<u>Equity Method:</u>							
0301	Investment						
0302	Investment						
0303	Investment						
0304	Investment						
0305	Investment						
****	****	****	****	****	****	****	****
0328	Investment						
0329	All Other Investments	N/A					
0330	Total Equity Method	N/A					
<u>Cost Method:</u>							
0401	Investment						
0402	Investment						
0403	Investment						
0404	Investment						
0405	Investment						
****	****	****	****	****	****	****	****
0428	Investment						
0429	All Other Investments	N/A					
0430	Total Cost Method	N/A					
0440	Total Affiliates	N/A					
0450	Non-Affiliates	N/A					
0460	Total Investments	N/A					

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-4  
 Page 1 of 1

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

(Dollars in thousands)

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

A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

0101	Asset Purchased							
0102	Asset Purchased							
0103	Asset Purchased							
0104	Asset Purchased							
0105	Asset Purchased							
****	****	****	****	****	****	****	****	****
0138	Asset Purchased							
0139	From All Others	N/A						
0140	Total Purchases	N/A						

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

0201	Asset Sold							
0202	Asset Sold							
0203	Asset Sold							
0204	Asset Sold							
0205	Asset Sold							
****	*****	*****	*****	*****	*****	*****	*****	****
0238	Asset Sold							
0239	To All Others	N/A						
0240	Total Sales	N/A						

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-5  
 Page 1 of 4

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

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

ARMIS USOA Report

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 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-5  
 Page 2 of 4

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-5  
 Page 3 of 4

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-5  
 Page 4 of 4

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

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



ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table B-7  
Page 1 of 1

**TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION**

(Dollars in thousands)

Row No.	Classification (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	(Method) Whole or Remaining Life (d)	Life Years (e)	Net Salvage (%) (f)	Depreciation	
							Accumulated (%) (g)	Rate (%) (h)

EXAMPLE:

0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0110	Alabama							
0115	Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(Use a separate page for reporting each jurisdiction.)

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

Row No.	Classification (a)	Plant Account (b)	Name of Class or Subclass of Plant (c)	Account 6561		Average Plant Balance (k)	Composite Rate (%) (l)
				Expensed Amount (i)	Amortized Amount (j)		

EXAMPLE:

0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0110	Alabama						
0115	Total	N/A	N/A			N/A	N/A

(Use a separate page for reporting each jurisdiction.)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

xxxxx Version  
SUBMISSION x

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

Table B-8  
Page 1 of 1

**TABLE B-8 – CAPITAL LEASES**

(Dollars in thousands)

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

\*\*\*\*Denotes missing rows.

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

\*\*\*\*Denotes missing rows.

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Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-9  
 Page 1 of 1

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

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-10  
 Page 1 of 1

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

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

\*\*\*\*Denotes missing rows.

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Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-11  
 Page 1 of 1

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

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-12  
 Page 1 of 3

**TABLE B-12 - NET DEFERRED INCOME TAXES**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-12  
 Page 2 of 3

**TABLE B-12 - NET DEFERRED INCOME TAXES**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-12  
 Page 3 of 3

**TABLE B-12 - NET DEFERRED INCOME TAXES**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-13  
 Page 1 of 1

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

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table B-14  
Page 1 of 1

**TABLE B-14 – CAPITAL STOCK**

(Dollars in thousands)

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-15  
 Page 1 of 2

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

(Dollars in thousands)

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table B-15  
 Page 2 of 2

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

(Dollars in thousands)

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

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table I-1  
Page 1 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-1  
 Page 2 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	<u>Plant Specific Operations</u>					
6112	Motor vehicle					
610	Clearance - Motor vehicle					
615	Net Balance - Motor vehicle					
6113	Aircraft					
620	Clearance - Aircraft					
625	Net Balance - Aircraft					
6114	Tools and other work equipment					
630	Clearance - Tools and other work equipment					
635	Net Balance - Tools and other work equipment					
6110	Network support					
6121	Land & building					
6122	Furniture & artworks					
6123	Office equipment					
6124	General purpose computers					
6120	General support					
6211	Analog electronic					
6212	Digital electronic					
6215	Electro-mechanical					
6210	Central office-switching					
6220	Operator systems					
6231	Radio systems					
6232	Circuit equipment					
6230	Central office-transmission					
6311	Station apparatus					
6341	Large PBX					
6351	Public telephone terminal equipment					
6362	Other terminal equipment					
6310	Information origination/termination expense					
6411	Poles					
6421	Aerial cable					
6422	Underground cable					
6423	Buried cable					
6424	Submarine cable					
6425	Deep sea cable					
6426	Intrabuilding network cable					
6431	Aerial wire					
6441	Conduit systems					
6410	Cable and wire					
650	Total Plant Specific Operations					

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-1  
 Page 3 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Plant Nonspecific Operations</u>					
6511	PHFTU				N/A	
6512	Provisioning				N/A	
660	Clearance - Provisioning				N/A	
665	Net Balance - Provisioning				N/A	
6510	Other property plant and equipment expense				N/A	
6531	Power				N/A	
6532	Network administration				N/A	
6533	Testing				N/A	
6534	Plant operations administration				N/A	
670	Clearance - Plant operations administration				N/A	
675	Net Balance - Plant operation administration				N/A	
6535	Engineering				N/A	
680	Clearance - Engineering				N/A	
685	Net Balance - Engineering				N/A	
6530	Network Operations				N/A	
6540	Access				N/A	
6561	Depreciation-TPIS		N/A	N/A	N/A	
6562	Depreciation-PHFTU		N/A	N/A	N/A	
6563	Amortization-tangible		N/A	N/A	N/A	
6564	Amortization-intangible		N/A	N/A	N/A	
6565	Amortization-other		N/A	N/A	N/A	
6560	Depreciation & Amortization Expense		N/A	N/A	N/A	
690	Total Plant Nonspecific Operations				N/A	
	<u>Customer Operations</u>					
6611	Product management				N/A	
6612	Sales				N/A	
6613	Product advertising				N/A	
6610	Marketing expense				N/A	
6621	Call completion				N/A	
6622	Number services				N/A	
6623	Customer services				N/A	
6620	Service Expense				N/A	
700	Total Customer Operations				N/A	
	<u>Corporate Operations</u>					
6711	Executive				N/A	
6712	Planning				N/A	
6710	Executive and Planning				N/A	
6721	Accounting & finance				N/A	
6722	External relations				N/A	
6723	Human resources				N/A	
6724	Information management				N/A	
6725	Legal				N/A	
6726	Procurement				N/A	
6727	Research and development				N/A	
6728	Other general and administrative				N/A	
6720	General & Administrative				N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table I-1  
Page 4 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-1  
 Page 5 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table I-1  
Page 6 of 6

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS A ACCOUNT LEVEL REPORTING**  
(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table I-1  
Page 1 of 2

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<b>REVENUE ACCOUNTS</b>	
520	Local Network Service Revenue	
	<u>Network Access Services Revenues</u>	
5081	End user revenue	
5082	Switched access revenue	
5083	Special access revenue	
5084	State access revenue	
5080	Network Access Revenue	
525	LD Network Service Revenues	
5200	Miscellaneous Revenue	
5280	Nonregulated Revenue	
5300	Uncollectible Revenue	
530	Total Operating Revenues	

Row/ Acct. No.	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<b>EXPENSE ACCOUNTS</b>					
	<u>Plant Specific Operations</u>					
6110	Network support					
6120	General support					
6210	Central office-switching					
6220	Operator systems					
6230	Central office-transmission					
6310	Information origination/termination expense					
6410	Cable and wire					
650	Total Plant Specific Operations					
	<u>Plant Nonspecific Operations</u>					
6510	Other property plant and equipment expense				N/A	
6530	Network Operations				N/A	
6540	Access				N/A	
6560	Depreciation & Amortization Expense		N/A	N/A	N/A	
690	Total Plant Nonspecific Operations				N/A	
	<u>Customer Operations</u>					
6610	Marketing expense				N/A	
6620	Service Expense				N/A	
700	Total Customer Operations				N/A	
	<u>Corporate Operations</u>					
6710	Executive and Planning				N/A	
6720	General & Administrative				N/A	
6790	Provision for uncollectible notes		N/A	N/A	N/A	
710	Total Corporate Operations Expense				N/A	
720	Total Operating Expenses					
730	Income Before Other Operating Items and Taxes		N/A	N/A	N/A	N/A

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-1  
 Page 2 of 2

**TABLE I-1 - INCOME STATEMENT ACCOUNTS – CLASS B ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
7100	Other operating income and expenses	
7200	Operating taxes	
7300	Nonoperating income and expense	
7400	Nonoperating taxes	
7500	Interest and related items	
7600	Extraordinary items	
7910	Income effects of jurisdictional differences-net	
7990	Nonregulated net income	
790	Net Income	
830	Total number of employees at the end of the year	
840	Number of full-time employees	
850	Number of part-time employees	
860	Total Compensation for the year	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

Period: From mmmm yyyy To mmmm yyyy

COSA: xxxx

xxxxx Version  
SUBMISSION x

Table I-2  
Page 1 of 1

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

(Dollars in thousands)

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

A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

0101	Service Purchased							
0102	Service Purchased							
0103	Service Purchased							
0104	Service Purchased							
0105	Service Purchased							
****	****	****	****	****	****	****	****	****
0138	Service Purchased							
0139	From All Others	N/A						
0140	Total Purchases	N/A						

B. ANALYSIS OF SERVICES SOLD TO AFFILIATES

0201	Service Sold							
0202	Service Sold							
0203	Service Sold							
0204	Service Sold							
0205	Service Sold							
****	****	****	****	****	****	****	****	****
0238	Service Sold							
0239	From All Others	N/A						
0240	Total Sales	N/A						

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-3  
 Page 1 of 4

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

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)
MANAGEMENT PLAN DATA:			
0100	Accumulated Benefit Obligation		
0101	Projected Benefit Obligation		
0102	Fair Value of Plan Assets		
0103	Discount Rate for Settlement of Liabilities (%)		
0104	Expected Long-Term Return on Assets (%)		
Net Periodic Pension Cost:			
0110	Service Cost		
0111	Interest Cost		
0112	Return on Plan Assets		
0113	Amortization of Transition Amount		
0114	Amortization of Gains or Losses		
0115	Total		
0120	Number of Active Employees		
0130	Number of Retired Employees		
REPORTING COMPANY:			
0140	Minimum Required Contribution		
0141	Actual Contribution		
0142	Maximum Amount Deductible		
0143	Benefit Payments		
0150	Pension Cost		
0151	Pension Cost Capitalized		
0152	Accumulated Pension Asset/Liability-End of Year		
0160	Number of Active Employees		
0170	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-3  
 Page 2 of 4

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-3  
 Page 3 of 4

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

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)
ALTERNATIVE MANAGEMENT PLAN DATA:			
0260	Accumulated Benefit Obligation		
0261	Projected Benefit Obligation		
0262	Fair Value of Plan Assets		
0263	Discount Rate for Settlement of Liabilities (%)		
0264	Expected Long-Term Return on Assets (%)		
Net Periodic Pension Cost:			
0270	Service Cost		
0271	Interest Cost		
0272	Return on Plan Assets		
0273	Amortization of Transition Amount		
0274	Amortization of Gains or Losses		
0275	Total		
0280	Number of Active Employees		
0290	Number of Retired Employees		
REPORTING COMPANY:			
0300	Minimum Required Contribution		
0301	Actual Contribution		
0302	Maximum Amount Deductible		
0303	Benefit Payments		
0310	Pension Cost		
0311	Pension Cost Capitalized		
0312	Accumulated Pension Asset/Liability-End of Year		
0320	Number of Active Employees		
0330	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-3  
 Page 4 of 4

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

Row No.	Description (a)	AMOUNT	
		Current Year (b)	Previous Year (c)
ALTERNATIVE NON-MANAGEMENT PLAN DATA:			
0340	Accumulated Benefit Obligation		
0341	Projected Benefit Obligation		
0342	Fair Value of Plan Assets		
0343	Discount Rate for Settlement of Liabilities (%)		
0344	Expected Long-Term Return on Assets (%)		
Net Periodic Pension Cost:			
0350	Service Cost		
0351	Interest Cost		
0352	Return on Plan Assets		
0353	Amortization of Transition Amount		
0354	Amortization of Gains or Losses		
0355	Total		
0360	Number of Active Employees		
0370	Number of Retired Employees		
REPORTING COMPANY:			
0380	Minimum Required Contribution		
0381	Actual Contribution		
0382	Maximum Amount Deductible		
0383	Benefit Payments		
0390	Pension Cost		
0391	Pension Cost Capitalized		
0392	Accumulated Pension Asset/Liability-End of Year		
0400	Number of Active Employees		
0410	Number of Retired Employees		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-4  
 Page 1 of 1

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

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

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 1 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During The Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0110	Property Taxes			N/A				
0111	Property Taxes			N/A				
0112	Property Taxes			N/A				
0113	Property Taxes			N/A				
0114	Property Taxes			N/A				
0115	Aggregate Prior Years	N/A		N/A		N/A		
0116	Total for Category	N/A		N/A		N/A		

0120	Cap. Stock Taxes			N/A				
0121	Cap. Stock Taxes			N/A				
0122	Cap. Stock Taxes			N/A				
0123	Cap. Stock Taxes			N/A				
0124	Cap. Stock Taxes			N/A				
0125	Aggregate Prior Years	N/A		N/A		N/A		
0126	Total for Category	N/A		N/A		N/A		

0130	Social Security Taxes		N/A	N/A				
0131	Social Security Taxes		N/A	N/A				
0132	Social Security Taxes		N/A	N/A				
0133	Social Security Taxes		N/A	N/A				
0134	Social Security Taxes		N/A	N/A				
0135	Aggregate Prior Years	N/A	N/A	N/A		N/A		
0136	Total for Category	N/A	N/A	N/A		N/A		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 2 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During The Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0140	State/Local Taxes				N/A			
0141	State/Local Taxes				N/A			
0142	State/Local Taxes				N/A			
0143	State/Local Taxes				N/A			
0144	State/Local Taxes				N/A			
0145	Aggregate Prior Years	N/A			N/A	N/A		
0146	Total for Category	N/A			N/A	N/A		

0150	Federal Taxes				N/A			
0151	Federal Taxes				N/A			
0152	Federal Taxes				N/A			
0153	Federal Taxes				N/A			
0154	Federal Taxes				N/A			
0155	Aggregate Prior Years	N/A			N/A	N/A		
0156	Total for Category	N/A			N/A	N/A		

0160	Gross Receipts			N/A				
0161	Gross Receipts			N/A				
0162	Gross Receipts			N/A				
0163	Gross Receipts			N/A				
0164	Gross Receipts			N/A				
0165	Aggregate Prior Years	N/A		N/A		N/A		
0166	Total for Category	N/A		N/A		N/A		

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 3 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 4 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0110	Property Taxes				N/A	
0111	Property Taxes				N/A	
0112	Property Taxes				N/A	
0113	Property Taxes				N/A	
0114	Property Taxes				N/A	
0115	Aggregate Prior Years				N/A	
0116	Total for Category				N/A	

0120	Capital Stock Taxes				N/A	
0121	Capital Stock Taxes				N/A	
0122	Capital Stock Taxes				N/A	
0123	Capital Stock Taxes				N/A	
0124	Capital Stock Taxes				N/A	
0125	Aggregate Prior Years				N/A	
0126	Total for Category				N/A	

0130	Social Security Taxes			N/A	N/A	
0131	Social Security Taxes			N/A	N/A	
0132	Social Security Taxes			N/A	N/A	
0133	Social Security Taxes			N/A	N/A	
0134	Social Security Taxes			N/A	N/A	
0135	Aggregate Prior Years			N/A	N/A	
0136	Total for Category			N/A	N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 5 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0140	State/Local Taxes					N/A
0141	State/Local Taxes					N/A
0142	State/Local Taxes					N/A
0143	State/Local Taxes					N/A
0144	State/Local Taxes					N/A
0145	Aggregate Prior Years					N/A
0146	Total for Category					N/A

0150	Federal Taxes					N/A
0151	Federal Taxes					N/A
0152	Federal Taxes					N/A
0153	Federal Taxes					N/A
0154	Federal Taxes					N/A
0155	Aggregate Prior Years					N/A
0156	Total for Category					N/A

0160	Gross Receipts				N/A	
0161	Gross Receipts				N/A	
0162	Gross Receipts				N/A	
0163	Gross Receipts				N/A	
0164	Gross Receipts				N/A	
0165	Aggregate Prior Years				N/A	
0166	Total for Category				N/A	

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-5  
 Page 6 of 6

**TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-6  
 Page 1 of 1

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

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

OTHER SPECIAL CHARGES

0200	Membership Fees and Dues	N/A	
------	--------------------------	-----	--

ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO \$100,000 OR MORE

0210	Name of Project		
0211	Name of Project		
****	*****	*****	*****
0219	Total Abandoned Construction Projects Amounting to \$100,000 or more	N/A	

0220	Telecommunications Plant Acquisition Adjustments	N/A	
------	--	-----	--

PENALTIES AND FINES AMOUNTING TO \$100,000 OR MORE

0230	Name of Penalty and/or Fine		
0231	Name of Penalty and/or Fine		
****	*****	*****	*****
0239	Total Penalties and Fines Amounting to \$100,000 or more	N/A	

0240	Charitable, Social or Other Community Welfare	N/A	
0250	All Other Items in the Aggregate	N/A	
0260	Total of Other Special Charges	N/A	

0270	Total of Account 7370	N/A	
------	-----------------------	-----	--

\*\*\*\*Denotes missing rows.

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-7  
 Page 1 of 3

**TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-7  
 Page 2 of 3

**TABLE I-7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES**

(Dollars in thousands)

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

ARMIS USOA Report

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx  
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx  
 Period: From mmmm yyyy To mmmm yyyy  
 COSA: xxxx

xxxxx Version  
 SUBMISSION x

Table I-7  
 Page 3 of 3

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

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

\*\*\*\*Denotes missing rows.

## TABLE C-1 - IDENTITY OF RESPONDENT

## GENERAL INSTRUCTIONS

This table displays information on the identity of the carrier and other pertinent corporate information. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

0100	<u>Exact Name of Respondent</u> - Enter the exact name of the carrier. Use the words "The" and "Company" or "Co." only when they are parts of the corporate name.
0110	<u>Date of Incorporation</u> - Enter the date, i.e., mm/dd/yyyy, the company was incorporated.
0120	<u>State of Incorporation</u> - Enter the state in which the carrier was incorporated.
0130 through 0199	<u>States of Operation</u> - Each of these rows is provided for entry of data associated with states in which the carrier operates. Use one row to enter each state in which the carrier operates. Include only those rows with data to be reported.
	<u>Laws Affecting Organization</u>
0200	<u>Date of Passage</u> - Enter the date of passage, i.e., mm/dd/yyyy, of the act if the company was incorporated under a special charter.
0210	<u>Date of Filing Certificate</u> - Enter the date of filing a certificate, i.e., mm/dd/yyyy, of organization if under a general law.
0220	<u>Date of Reorganization</u> - Enter the date of the last reorganization, i.e., mm/dd/yyyy.
0230	<u>Date of Receivership</u> - Enter the date, i.e., mm/dd/yyyy, when receivership began if in receivership.
0240	<u>Date of Trust</u> - Enter the date, i.e., mm/dd/yyyy, when the trust began if under a trust or other possession.

Partnership

- 0250 through 0258 Each of these rows is provided for entry of data associated with a partnership. Use one row to enter the name of each present partner and the date of formation, i.e., mm/dd/yyyy, of partnership with respect to each partner.
- 0260 through 0292 Each of these rows is provided for entry of data associated with the applicable laws of the State or Territory under which the partnership was organized. Use no more than 3 rows to describe the law of the State or Territory under which the partnership was organized citing chapter and section of each statute and dates, i.e., mm/dd/yyyy, of amendments to the charter. Include all grants of corporate powers by the United States or any foreign country.

## COLUMN DESCRIPTIONS

COLUMN

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

## TABLE C-2 - CONTROL OVER RESPONDENT

## GENERAL INSTRUCTIONS

The purpose of this table is to disclose information on the organization or person who has control over the carrier. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

0100	<u>The Form of Control</u> - Enter "None" or the form of control, i.e., "Sole" or "Joint" held by the organization reported under the Directly Controlling Organization or Person section.
0110 through 0112	<u>Direct Control</u> - Each of these rows is provided for entry of data associated with the corporation, individual, association or other person who had direct control over the carrier. Give the name and address of the directly controlling organization or person on these rows.
0150 through 0192	<u>Joint Control</u> - Each of these rows is provided for entry of data associated with the organization or person involved in the joint control. Use no more than three rows per organization or person to give the name and address of all organizations or persons involved if control was joint.
0200	<u>The Means By Which Control Was Held</u> - Enter any phrase (for example, through ownership of voting securities; through voting trusts; etc.) which would identify the means of control held by the organization reported under the Directly Controlling Organization or Person section.
0210	<u>The Extent of Control</u> - Enter the extent of Control (for example 60.00 percent; 100.00 percent) held by the organization reported under the Directly Controlling Organization or Person section.

Indirect Control

0300 through 0390

Each of these rows is provided for entry of data associated with the directly controlling organization or person named under the Directly Controlling Organization or Person section. Use one row for each organization or person who in turn controlled the organization or person named under the Directly Controlling Organization or Person section and each other row for each organization in the chain of control in ascending order until the ultimately controlling organization or person is reported.

Control as Trustee

0400 through 0492

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

## COLUMN DESCRIPTIONS

COLUMN

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

## TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

ROW

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

Director

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

Officer

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

## COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Director or Officer and Address (City and State) - Enter the name and address of each person who was a director or a general officer during the reporting period.
- (c) SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised - Enter "Yes" or "No" to indicate whether or not a SEC Form 10-K/Annual Report has been submitted in lieu of the information called for in this table for row 0100; or the title and the department over which each officer exercised jurisdiction.
- (d) Term Expired or Current Term Will Expire - Enter a "Zero" or the year, i.e., yyyy, the term expired or the year the current term will expire for each director reported in column (b).
- (e) Served Continuously From - Enter from the first year to the last year, i.e., mm/dd/yyyy to mm/dd/yyyy, the length each officer or director reported in column (b) has served continuously.

## TABLE C-4 - STOCKHOLDERS

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

ROW

0110	<u>Class of Stock</u> - Enter the name of the class of stock.
0110 through 0139	Each of these rows is provided for entry of data associated with stockholders. Use one row for each stockholder, beginning with the highest and continuing until the 30 largest holdings have been listed. Include only those rows with data to be reported in column (b).
0140	<u>Total Number of Shares Held</u> - Enter in column (c) in whole numbers the total number of shares held by all stockholders of the class of stock reported.
0150	<u>Total Holders of Class of Stock</u> - Enter in column (c) in whole numbers the total holders of the class of stock.
0160	<u>Date of Compilation</u> - Enter in column (b) the date of compilation, i.e., mm/dd/yyyy, of the class of stock reported.
0170	<u>Purpose of Compilation</u> - Enter in column (b) the reason for the compilation of the class of stock reported.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Description - Enter the name of the class of stock, the name and address of the 30 largest stockholders, the date of compilation, and the purpose of compilation for each class of stock reported. The stockholders shall be listed with the holder of the highest number of shares of stock being reported first.
- (c) Total Number of Shares Held - Enter the number of shares held by each stockholder reported in column (b) and the total for each class of stock reported on the appropriate rows.

## TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

## GENERAL INSTRUCTIONS

The purpose of this table is to disclose important changes during the reporting period of the carrier. Give concise answers to each of the queries. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROWExtensions of Systems

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

Substantial Portions or All Property Sold

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

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

Companies Coming Under the Direct Control of the Carrier

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

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

- 1011 Name and Address of Company - Enter the name and address of the company which during the reporting period came under the direct control of the carrier.
- 1012 through 1013 Description of Direct Control - Enter additional data such as how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control.
- Changes in the Direct Control of a Company
- 1110 through 1193 Each of these rows is provided for entry of data associated with changes in the direct control of a company other than through title to securities.
- 1110 Form of Direct Control - Enter "Sole" or "Joint" as to the form of control.
- 1111 Name of Company - Enter the name of the company in which a change in control has occurred during the reporting period.
- 1112 through 1113 Description of the Change in the Direct Control - Enter additional data such as how control was established, names of other parties to a joint agreement for control, extent of control exercised by each party, etc.
- Changes Affecting the Direct Control of a Company
- 1210 through 1292 Each of these rows is provided for entry of data associated with changes affecting the direct control of a company.
- 1210 Name of Company - Enter the name of the company that ceased to be directly controlled by the carrier.
- 1211 through 1212 Description of the Change Affecting Direct Control - Enter a statement of the facts of the company that ceased to be directly controlled by the carrier.
- Companies Coming Under Indirect Control of the Carrier
- 1310 through 1393 Each of these rows is provided for entry of data associated with companies coming under indirect control of the carrier.
- 1310 Form of Indirect Control - Enter "Sole" or "Joint" as to the form of control.
- 1311 Name and Address of Company - Enter the name and address of the company which during the reporting period came under indirect control of the carrier.

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

Changes in the Indirect Control of a Company

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

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

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

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

Changes Affecting the Indirect Control of a Company

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

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

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

Important Contracts or Agreements

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

effective FCC tariffs. Enter the required information in Columns (b) through (e) for each contract or agreement listed in this section.

Changes in Accounting Standards

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

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

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

Important Changes in Service and Rate Schedules

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

## COLUMN DESCRIPTIONS

COLUMN

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

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

- (c) Date - Enter the date of the contract, i.e., mm/dd/yyyy.
- (d) Description of the Contract - Enter a brief concise statement relative to the contract or agreement. The statement should identify the type of contract or agreement.
- (e) State - Enter the two letter state code for the location of the contract or agreement

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

- (f) Date of Change - Enter the effective date of the change, i.e., mm/dd/yyyy.
- (g) Description of Change - Enter a description of the change indicating whether the change was an increase or decrease, the state in which the change occurred, and the basis used in arriving at the amounts given in columns (h) and (i).
- (h) Estimated Increase or Decrease in Annual Revenues - Enter the estimated increase or decrease in annual revenues by reason of such change. A decrease should be reported as a negative number and an increase should be reported as a positive number.
- (i) Estimated Savings or Additional Cost to the Public - Enter the estimated savings or additional cost to the public. The savings should be reported as a positive number and an additional cost should be reported as a negative number.

## TABLE B - 1 - BALANCE SHEET ACCOUNTS

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

Row

1120	<u>Cash and Equivalents</u> - This amount equals the total of Rows/Accounts 1130 through 1160. For those carriers reporting at the Class B account level, this amount equals the balance of Account 1120.
120	<u>Total Noncash Current (excluding prepayments)</u> - This amount equals the total of Rows/Accounts 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201.
1280	<u>Prepayments</u> - This amount equals the total of Rows/Accounts 1290 through 1330. For those carriers reporting at the Class B account level, this amount equals the balance of Account 1280.
130	<u>Total Current Assets</u> - This amount equals the total of Rows/Accounts 1120, 120, 1280 and 1350.
150	<u>Total Noncurrent Assets</u> - This amount equals the total of Rows/Accounts 1401 through 1500.
210	<u>Total Plant</u> - This amount equals the total of Rows/Accounts 2001 through 2007.
2110	<u>Land and Support</u> - This amount equals the total of Rows/Accounts 2111 through 2124. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2110.
2215	<u>Electro-Mechanical Switching</u> - This amount equals the total of Rows/Accounts 2215.1 through 2215.3. <b>Note:</b> This row has no Class B account level reporting.

- 2210 Central Office - Switching - This amount equals the total of Rows/Accounts 2211, 2212 and 2215. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2210.
- 2231 Radio Systems - This amount equals the total of Rows/Accounts 2231.1 and 2231.2.  
**Note:** This row has no Class B account level reporting
- 2230 Central Office - Transmission - This amount equals the total of Rows/Accounts 2231 and 2232. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2230.
- 2310 Information Origination/Termination - This amount equals the total of Rows/Accounts 2311 through 2362. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2310.
- 2410 Cable and Wire Facilities - This amount equals the total of Rows/Accounts 2411 through 2441. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2410
- 240 Total Telecommunications Plant-in-Service (Before Amortizable Assets) - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310 and 2410.
- 2680 Amortizable Tangible Assets - This amount equals the total of Rows/Accounts 2681 and 2682. For those carriers reporting at the Class B account level, this amount equals the balance of Account 2680.
- 260 Total Telecommunications Plant-in-Service - This amount equals the total of Rows/Accounts 240, 2680, and 2690. This amount must also equal Row/Account 2001.
- 3400 Accumulated Amortization-Tangible - This amount equals the total of Rows/Accounts 3410 and 3420. For those carriers reporting at the Class B account level, this amount equals the balance of Account 3400.
- 340 Total Depreciation and Amortization - This amount equals the total of Rows/Accounts 3100, 3200, 3300, 3400, 3500 and 3600.
- 350 Net Plant - This amount equals Row 210, Column (af) less Row 340 Column (b).
- 360 Total Assets - This amount equals the total of Rows/Accounts 130, 150, and 350.
- 410 Total Current Liabilities - This amount equals the total of Rows/Accounts 4010 through 4130.
- 420 Total Long-Term Debt - This amount equals the total of Rows/Accounts 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230.

- 430 Total Other Liabilities and Deferred Credits - This amount equals the total of Rows/Accounts 4310 through 4370.
- 440 Total Stockholders' Equity - This amount equals the total of Rows/Accounts 4510 through 4550.
- 450 Total Liabilities and Stockholders' Equity - This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal Row 360.
- 490 Retained Earnings (End of Year) - This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550.

### COLUMN DESCRIPTIONS

#### Column

- (b) Amount - Enter the ending balance for the reporting period for each account identified in Column (a).
- (ab) Beginning Balance - Enter the balance at the beginning of the reporting period for each account identified in Column (aa). This amount should equal the ending balance reported for the previous period. **Otherwise, provide a footnote to explain the discrepancy.**
- (ac) Additions - Enter the amount representing plant added to each account during the current reporting period. Transfers of and adjustments to plant made between accounts for additions that occurred during the current reporting period are included in this column. **All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in Column (ae).**
- (ad) Retirements - Enter the amount representing plant retired from each account during the current reporting period. Transfers of and adjustments to plant made between accounts for retirements that occurred during the current reporting period are included in this column. **All adjustments made to plant that was placed in service or was retired in prior reporting periods are included in Column (ae).**
- (ae) Transfers/Adjustments - Enter the amount representing transfers of or adjustments to plant that was placed in service or was retired in prior reporting periods.
- (af) Ending Balance - Enter each account balance at the close of the reporting period. This amount equals Column (ab) plus Column (ac) plus Column (ae) less Column (ad). This formula assumes that retirements and transfers to accounts are reported as positive amounts. Any inverse amounts, e.g., "negative retirements" or transfers from accounts, are reported as negative amounts.

## TABLE B-2 - STATEMENT OF CASH FLOWS

## GENERAL INSTRUCTIONS

This table displays cash flows from the operating activities of the reporting carrier. All negative numbers should be immediately preceded by a minus (-) sign. All amounts must be rounded to the nearest thousand. **Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.**

## ROW INSTRUCTIONS

Row

- 0100 Net Income/Loss - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal Row 790, Column (bb), Table I-1.
- 0110 Depreciation and Amortization - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal Row 6560, Column (ab), Table I-1.
- 0120 Provision for Losses for Accounts Receivable - Enter the amount for this account for the current reporting period as a positive number. This amount must equal Row 5300, Column (b), Table I-1.
- 0130 Deferred Income Taxes-Net - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number. The amount must equal the total of Rows 7250, 7450, and 7640, Table I-1. For those carriers reporting at the **Class B** account level, enter the net amount of provision for deferred income taxes for operating activities, nonoperating activities, and extraordinary items.
- 0140 Unamortized Investment Tax Credit-Net - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number. The amount must equal Rows 7210 and 7410, Table I-1. For those carriers reporting at the **Class B** account level, enter the net amount of amortized investment tax credits for operating and nonoperating activities.
- 0150 Allowance for Funds Used During Construction - Enter the amount for this account for the current reporting period as a negative number. This amount must equal Row 7340, Table I-1. For those carriers reporting at the **Class B** account level, enter the amount that represents allowance for funds used during construction.

- 0160 Net Change in Operating Receivables - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.
- 0170 Net Change in Materials, Supplies and Inventories - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.
- 0180 Net Change in Operating Payables and Accrued Liabilities - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreased, enter it as a negative number.
- 0190 Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a negative number. If that amount decreased, enter this change as a positive number.
- 0200 Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.
- 0210 Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.
- 0220 Total Adjustments - Enter the total of Rows 0110 through 0210.
- 0230 Net Cash Provided by/Used in Operating Activities - Enter the sum of Rows 0100 and 0220.
- 0240 Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.
- 0250 Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If this resulted in a net cash outflow, enter the amount as a negative number.
- 0260 Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.

- 0270 Proceeds from Repayment of Advances - Enter the proceeds received during the current reporting period as a positive number.
- 0280 Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
- 0290 Net Cash Provided by/Used in Investing Activities - Enter the sum of Rows 0240 through 0280.
- 0300 Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.
- 0310 Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
- 0320 Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.
- 0330 Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.
- 0340 Repayment of Long-Term Debt - Enter repayment of long-term debt for the current reporting period as a negative number.
- 0350 Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.
- 0360 Proceeds from Issue of Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.
- 0370 Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.
- 0380 Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.
- 0390 Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
- 0400 Net Cash Provided by Financing Activities - Enter the total of Rows 0300 through 0390.

- 0410      Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.
- 0420      Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of Rows 0230, 0290, 0400, and 0410.
- 0430      Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.
- 0440      Cash and Cash Equivalents at End of Period - Enter the sum of Rows 0420, and 0430 This amount equals Row 1120, Column (b), Table B-1.

#### COLUMN DESCRIPTIONS

##### COLUMN

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

## TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

## GENERAL INSTRUCTIONS

This table displays the amount of carrier investment in affiliated companies accounted for under the "equity method", the amount of carrier investment in affiliated companies under the "cost method", and carrier investment in nonaffiliated companies. All amounts must be rounded to the nearest thousand dollars. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

- 0101 through 0128 Each of these Rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one Row for each affiliate, in descending order by amount of investment. Enter data in only those Rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining Rows (including Row 0129) may be left blank.
- 0129 All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method." This Row is to be used only if Rows 0101 through 0128 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method".
- 0130 Total-Equity Method - The total of Rows 0101 through 0129.
- 0201 through 0228 Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including Row 0229) may be left blank.
- 0229 All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if Rows 0201 through 0228 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
- 0230 Total-Cost Method - The total of Rows 0201 through 0229.
- 0240 Total Affiliates - The sum of Rows 0130 and 0230.

- 0250                    Non-affiliates - Enter the aggregate amount of investment in non-affiliates.
- 0260                    Total Investment - The sum of Rows 0240 and 0250.
- 0301 through 0328    Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including Row 0329) may be left blank.
- 0329                    All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method". This row is to be used only if Rows 0301 through 0328 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method."
- 0330                    Total-Equity Method - The total of Rows 0301 through 0329.
- 0401 through 0428    Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including Row 0429) may be left blank.
- 0429                    Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if Rows 0401 through 0428 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
- 0430                    Total-Cost Method - The total of Rows 0401 through 0429.
- 0440                    Total Affiliates - The sum of Rows 0330 and 0430.
- 0450                    Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.
- 0460                    Total Investment - The sum of Rows 0440 and 0450.

## COLUMN DESCRIPTIONS

COLUMN

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

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

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

- (b) Company Name - The name of the company in which the reporting carrier has investments.
- (c) Common - This column reflects the end-of-year balance of investment in common stock.
- (d) Preferred - This column reflects the end-of-year balance of investment in preferred stock.
- (e) Advances - This column reflects the end-of-year balance of advances and special deposits of cash for more than one year from the date of deposit.
- (f) Long-term Debt - This column reflects the end-of-year balance of long-term debt issued to other companies.
- (g) Adjustments - This column reflects adjustments made for undistributed earnings or losses during the reporting period.
- (h) Net - The net amount of Columns (c) through (g).

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

- (i) Beginning Balance - The appropriate portion of the balance of Account 1160 at the beginning of the reporting period for each row item.
- (j) Gross Debits - The gross amount of debits to Account 1160 during the reporting period for each row item.
- (k) Gross Credits - The gross amount of credits to Account 1160 during the reporting period for each row item.
- (l) Net - Column (i) plus Column (j) less Column (k).

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

- (m) Beginning Balance - The appropriate portion of the balance of Account 1180 at the beginning of the reporting period for each row item.
- (n) Gross Debits - the gross amount of debits to Account 1180 during the reporting period for each row item.
- (o) Gross Credits - The gross amount of credits to Account 1180 during the reporting period for each row item.
- (p) Net - Column (m) plus Column (n) less Column (o).

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

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

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

- (ac) Beginning Balance - The appropriate portion of the balance of Account 1190 at the beginning of the reporting period for each row item.
- (ad) Gross Debits - The gross amount of debits to Account 1190 during the reporting period for each row item.
- (ae) Gross Credits - The gross amount of credits to Account 1190 during the reporting period for each row item.
- (af) Net - Column (ac) plus Column (ad) less Column (ae).

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

- (ag) Beginning Balance - The appropriate portion of the balance of Account 1200 at the beginning of the reporting period for each row item.
- (ah) Gross Debits - The gross amount of debits to Account 1200 during the reporting period for each row item.
- (ai) Gross Credits - The gross amount of credits to Account 1200 during the reporting period for each row item.

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

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

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

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

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

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

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

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

## GENERAL INSTRUCTIONS

This table displays data regarding the purchase of assets from, and the sale of assets to, affiliates. All dollar amounts must be rounded to the nearest thousand dollars. **Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.**

## ROW INSTRUCTIONS

ROW

- 0101 through 0138 Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from less than 38 affiliates, the remaining rows (including Row 0139) may be left blank.
- 0139 Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if Rows 0101 through 0138 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
- 0140 Total Purchases - The total of Rows 0101 through 0139.
- 0201 through 0238 Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to less than 38 affiliates, the remaining rows (including Row 0239) may be left blank.
- 0239 Sales To All Other Affiliates - Enter the total amount of remaining sales, if any, from affiliates in this row. This row is to be used only if Rows 0201 through 0238 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
- 0240 Total Sales - The total of Rows 0201 through 0239.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the names of the affiliates from whom assets were purchased totalling \$100,000 or more in Rows 0101 through 0138 and to whom assets were sold totalling \$100,000 or more in Rows 0201 through 0238.
- (c) Net Book Cost - Enter the amount of assets purchased from affiliates at net book cost in Rows 0101 through 0139 and assets sold to affiliates at net book cost in Rows 0201 through 0239, pursuant to Section 32.27(b).
- (d) Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value in Rows 0101 through 0139 and assets sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(b).
- (e) Tariff - Enter the amount of assets purchased from affiliates under tariffed rates in Rows 0101 through 0139 and assets sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(b).
- (ee) Publicly Filed Agreements - Enter the amount of assets purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).”
- (f) Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price in Rows 0101 through 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).
- (g) Total Purchases/Sales - Enter the total of Columns (c), (d), (e), (ee), and (f).

## TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

ROW

- 0100      Motor Vehicles - Enter the amount for this category.
- 0110      Aircraft - Enter the amount for this category.
- 0120      Tools and Other Work Equipment - Enter the amount for this category.
- 0150      Buildings - Enter the amount for this category.
- 0160      Furniture - Enter the amount for this category.
- 0180      Office Support Equipment - Enter the amount for this category.
- 0190      Company Communications Equipment - Enter the amount for this category.
- 0200      General Purpose Computers - Enter the amount for this category.
- 0210      Total Support Assets - Enter the total of Rows 0100 through 0200.
- 0220      Analog Electronic Switching - Enter the amount for this category.
- 0230      Digital Electronic Switching - Enter the amount for this category.
- 0240      Step-by-Step Switching - Enter the amount for this category.
- 0250      Crossbar Switching - Enter the amount for this category.
- 0260      Other Electro-mechanical Switching - Enter the amount for this category.
- 0270      Total Central Office Switching - Enter the total of Rows 0220 through 0260.

- 0280        Operator Systems - Enter the amount for this category.
- 0290        Satellite and Earth Station Facilities - Enter the amount for this category.
- 0300        Other Radio Facilities - Enter the amount for this category.
- 0310        Circuit Equipment - Enter the amount for this category.
- 0320        Total Central Office-Transmission - Enter the total of Rows 0290 through 0310.
- 0330        Station Apparatus - Enter the amount for this category.
- 0340        Customer Premises Wiring - Enter the amount for this category.
- 0350        Large Private Branch Exchange - Enter the amount for this category.
- 0360        Public Telephone Terminal Equipment - Enter the amount for this category.
- 0370        Other Terminal Equipment - Enter the amount for this category.
- 0380        Total Information Origination/Termination - Enter the total of Rows 0330 through 0370.
- 0390        Poles - Enter the amount for this category.
- 0400        Aerial Cable - Enter the amount for this category.
- 0410        Underground Cable - Enter the amount for this category.
- 0420        Buried Cable - Enter the amount for this category.
- 0430        Submarine Cable - Enter the amount for this category.
- 0440        Deep Sea Cable - Enter the amount for this category.
- 0450        Intrabuilding Network Cable - Enter the amount for this category.
- 0460        Aerial Wire - Enter the amount for this category.
- 0470        Conduit Systems - Enter the amount for this category.

- 0480        Total Cable and Wire Facilities - Enter the total of Rows 0390 through 0470.
- 0490        Total Accumulated Depreciation - Enter the total of Rows 0210, 0270, 0280, 0320, 0380, and 0480.

### COLUMN DESCRIPTIONS

#### COLUMN

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

#### CREDITS DURING THE YEAR

- (c)        Accruals - Enter the amount of the accumulated depreciation charged to Account 6561.
- (d)        Salvage - Enter the amount of salvage and insurance associated with plant retired for each row.
- (e)        Other Credits - Enter the amount of total other credits to accumulated depreciation associated with any other items.

#### CHARGES DURING THE YEAR

- (f)        Retirements With Traffic - Enter the amount charged to accumulated depreciation associated with plant retired with traffic for each row. The difference between the total amount charged (Row 0490) and the total retirements with traffic shown on Table B-6 (Row 0910, Column (d)) must be included as a debit (positive) amount in Column (l) on Table B-6.
- (g)        Retirements Without Traffic - Enter the amount charged to accumulated depreciation associated with plant retired without traffic for each row. The total amount charged (Row 0490) must equal the total retirement without traffic shown on Table B-6 (Row 0910, Column (e)).
- (h)        Cost of Removal - Enter the amount of cost of removal of plant retired for each row.
- (i)        Other Charges - Enter the amount of total other charges to accumulated depreciation associated with any other item.
- (j)        Ending Balance - Enter the total of Columns (b)+(c)+(d)+(e) minus Columns (f)+(g)+(h)+(i) as the end of year balance for each row.

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

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

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

## COLUMN DESCRIPTIONS

COLUMN

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

TELEPHONE PLANT BEFORE AMORTIZABLE ASSETS (Accounts 2110 through 2441)

- (b) Beginning Balance - Enter the balance at the beginning of the year for each row reported.
- (c) Telephone Plant Additions - Enter the amount of telecommunications plant additions for each row reported.
- (d) Telephone Plant Retirements With Traffic - Enter the amount of telecommunications plant retired with traffic as appropriate for each row reported.
- (e) Telephone Plant Retirements Without Traffic - Enter the amount of telecommunications plant retired without traffic for each row reported. **Note:** The total (Row 0910) of Column (d) and (e) must equal the total retirements (Row 240) of Column (ad) on Table B-1.
- (f) Other Charges and Credits - Enter the net amount of other charges and credits to the telecommunications plant for the year for each row reported. The net debit amount shall be reported as a positive amount and the net credit amount as a negative amount.

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

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

ACCUMULATED DEPRECIATION (Account 3100)

- (h) Beginning Balance - Enter the balance at the beginning of the year of accumulated depreciation for each row reported.
- (i) Depreciation Accruals - Enter the amount of depreciation accruals for the year for each row reported. This column excludes amounts amortized for small value items now being expensed.
- (j) Gross Salvage - Enter the amount of gross salvage for telecommunications plant-in-service at the end of the year for each row reported.
- (k) Cost of Removal - Enter the amount of cost of removal for telecommunications plant-in-service at the end of the year for each row reported.
- (l) Other Charges and Credits - Enter the net amount of other credits and debits to accumulated depreciation for the year for each row reported. This column includes amounts amortized for small value items now being expensed. The net credit amount shall be reported as a positive amount and the net debit amount as a negative amount.
- (m) Accumulated Depreciation Ending Balance - Enter the total of Columns (h) + (i) + (j) - (k) + (l) - (d) - (e) as the end of year balance for each row reported. Note: Column (m) must agree with Table B-1, Row 3100, Column (b); Table B-5, Row 0490, Column (j); and 43-03, Table I, Row 3100, Column (b).
- (n) Beginning Accumulated Depreciation Ratio - Enter the ratio of Column (h) to Column (b) as the accumulated depreciation ratio at the beginning of the year. Calculate to the nearest thousand then multiply by 100 and round to two decimal places. e.g., .3716 would be reported as 37.16.
- (o) Ending Accumulated Depreciation Ratio - Enter the ratio of Column (m) to Column (g) as the accumulated depreciation ratio at the end of the year. The ratio shall be multiplied by 100 and rounded to two decimal places. e.g., .3716 percent should be entered as 37.16.

## TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION

## GENERAL INSTRUCTIONS

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

**Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

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

## COLUMN DESCRIPTIONS

COLUMN

- (b) Plant Account - Enter the appropriate plant account number.
- (c) Name of Class or Subclass of Plant - Enter the name of each class or the name and number of each subclass of depreciable plant.
- (d) (Method) Whole or Remaining Life - Enter the method of depreciation employed for each row. A "W" in this column indicates a whole life rate in Column (h), an average service life in Column (e), and an average net salvage in Column (f); and "R" indicates a remaining life rate in Column (h), an average remaining life in Column (e), and a future net salvage in Column (f).
- (e) Life Years - Enter the service life for each row. Round to one decimal place. Where the account is being amortized over a period of years, enter the stated period in years.
- (f) Net Salvage - Enter the net salvage percentage for each row.
- (g) Accumulated - Enter the accumulated depreciation percentage for each row.
- (h) Rate - Enter the prescribed depreciation rate used by the carrier in accordance with Part 32, Section 32.2000(g) of the Commission's Rules for each appropriate row.

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

- (i) Expensed Amount - Enter the amount of depreciation charged to Account 6561 for each row.
- (j) Amortized Amount - Enter the amount amortized to Account 6561 for each appropriate row.
- (k) Average Plant Balance - Enter the sum of the monthly book costs to which the depreciation rates were applied, divided by 12 as the average plant balance for each row.
- (l) Composite Rate - Enter the composite rate for each row. The depreciation rate in Column (h) for primary plant accounts for which subclasses or vintages are used, the life in Column (e), net salvage percentage in Column (f) and the accumulated depreciation percentage in Column (g) are to be composite so that the resulting calculated composite rate produces the same charge to operating expenses as the sum of the individual rates applied to the individual classes of plant.

## TABLE B-8 - CAPITAL LEASES

## GENERAL INSTRUCTIONS

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

## ROW INSTRUCTIONS

ROW

- 0101 through 0130 Each of these rows is provided for entry of data associated with capital leases for the reporting period. Use one row for each item of property for which a capital lease is recorded in the accounts. Include only those rows with data to be reported.
- 0140 Total - Enter the total of Rows 0101 through 0130.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Plant Account - Enter the appropriate plant account number.
- (c) Name of Category of Plant - Enter the name of the item of property under a capital lease agreement.
- (d) Capitalized Amount - Enter the present value of the lease Commitment at the inception of the lease.
- (e) Accumulated Amortization in Account 3410 - Enter the end of the year balance of accumulated amortization in Account 3410.
- (f) Balance - Enter the net book value balance at the close of the reporting period Column (d) minus Column (e).

LEASE OBLIGATION - The amount of obligation applicable to property obtained under capital leases.

- (g) Current Account 4060 - Enter the amount of the lease obligation to be paid during the coming year to the lessor in Account 4060.
- (h) Long-term Account 4250 - Enter the amount of the remaining long-term lease obligation in Account 4250 at the close of the reporting year.
- (i) Amortization Account 6563 - Enter the lease cost amortized to Account 6563 during the current period.
- (j) Interest Account 7520 - enter the amount of interest charged to Account 7520 during the current period.
- (k) Other – Enter the other lease costs charged during the current period.

## TABLE B-9 - DEFERRED CHARGES

## GENERAL INSTRUCTIONS

This table displays the items remaining in Account 1439, Deferred Charges, at the end of the year. It provides the Commission with a fair presentation of the consequential items. The respondents are to report the amount deferred for each item that amounts individually to \$1,000,000 or more. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

0101 through 0130	Each of these rows is provided for entry of data associated with items being deferred in Account 1439. Use one row for each item being deferred amounting individually to \$1,000,000 or more. Include only those rows with data to be reported.
0140	<u>Aggregate of All Other Items</u> - Enter the aggregate balance of all other items being deferred in Account 1439.
0150	<u>Total</u> - Enter the total of Rows 0101 through 0140.

## COLUMN DESCRIPTIONS

COLUMN

(b)	<u>Name of Item</u> - Enter the name of the item being deferred in Account 1439 amounting individually to \$1,000,000 or more.
(c)	<u>Amount</u> - Enter the amount for each row.

## TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

## GENERAL INSTRUCTIONS

This table displays outstanding payables at the end of the year for each affiliate creditor. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROWName of Affiliate

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

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

## COLUMN DESCRIPTIONS

COLUMN

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

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

ACTIVITY DURING THE YEAR

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

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

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

## TABLE B-11 - LONG-TERM DEBT

## GENERAL INSTRUCTIONS

This table displays information on the long-term obligations of the company. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

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

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

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

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

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

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

Account 4260 - The amount of advances from affiliated companies.

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

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

Account 4270 - The amount of long-term debt not provided for elsewhere.

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

0410 Total Account 4270 - Enter the total of Rows 0401 through 0408 for Columns (e) through (g). For Column (f), discounts are to be reported as negative numbers.

0500 Total All Accounts - Enter the total of Rows 0190, 0290, 0310 and 0410 for Columns (e) through (g). For Column (f), discounts are to be reported as negative numbers.

#### COLUMN DESCRIPTIONS

##### COLUMN

- (b) Name of Obligation - Enter the identity of each long-term obligation under each account number.
- (c) Nominal Date of Issue - Enter the nominal date of issue, i.e., mm/dd/yyyy, for each long-term obligation reported.
- (d) Date of Maturity - Enter the date of maturity, i.e., mm/dd/yyyy, for each long-term obligation reported.
- (e) Face Amount Outstanding - Enter the face amount of each long-term obligation reported.
- (f) Unamortized Premium/Discount Account 4220/Account 4230 -Enter the amount of unamortized premium or discount in Accounts 4220 and 4230, respectively, for each long-term obligation reported. Discounts are to be reported as negative numbers.
- (g) Unamortized Debt Issuance Expenses Account 1407 - Enter the amount of any unamortized debt issuance expenses related to each long-term obligation reported.

- (h) Stated Rate - Enter the stated rate for each long-term obligation reported. Stated rate shall be defined as the interest rate on the face amount of the debt instrument.
- (i) Yield Rate - Enter the yield rate for each long-term obligation reported. Yield rate shall be defined as the rate of interest after consideration of the discount or premium and any related unamortized debt issuance expenses.

## TABLE B-12 - NET DEFERRED INCOME TAXES

## GENERAL INSTRUCTIONS

This table displays data regarding net deferred operating income taxes and net deferred nonoperating income taxes in Accounts 4100, 4340, 4110 and 4350. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

0220 Total Net Noncurrent Deferred Operating Income Taxes - The total of Rows 0200 and 0210.

0230 Total Nonproperty Related Deferred Operating Income Taxes - The total of Rows 0190 and 0220.

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

- 0240 Federal Income Taxes - The amount of property-related nonoperating federal income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
- 0250 State and Local Income Taxes - The amount of property-related nonoperating state and local income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
- 0260 Federal Income Taxes - The amount of property-related federal income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
- 0270 State and Local Income Taxes - The amount of property-related state and local income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
- 0280 Total Net Current Deferred Nonoperating Income Taxes - The total of Rows 0240, 0250, 0260, and 0270.
- Account 4350 - Net noncurrent deferred nonoperating income taxes, as defined in Section 32.4350.
- 0290 Federal Income Taxes - The amount of property-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
- 0300 State and Local Income Taxes - The amount of property-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
- 0310 Federal Income Taxes - The amount of property-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the book income, that is, more than one year.
- 0320 State and Local Income Taxes - The amount of property-related state and local income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
- 0330 Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of Rows 0290, 0300, 0310, and 0320.
- 0340 Total Property Related Deferred Nonoperating Income Taxes - The total of Rows 0280 and 0330.

- 0350      Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
- 0360      State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
- 0370      Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
- 0380      State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
- 0390      Total Net Current Deferred Nonoperating Income Taxes - The total of Rows 0350, 0360, 0370 and 0380.
- 0400      Federal Income Taxes - The amount of nonproperty-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
- 0410      State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
- 0420      Federal Income Taxes - The amount of nonproperty-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
- 0430      State and Local Income Taxes - The amount of nonproperty-related state and local income tax related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
- 0440      Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of Rows 0400, 0410, 0420 and 0430.
- 0450      Total Nonproperty Related Deferred Nonoperating Income Taxes - The total of Rows 0390 and 0440.

## COLUMN DESCRIPTIONS

## COLUMN

- (b) Beginning Balance - Enter the balance at the beginning of the reporting period for each row item.
- (d) Current Year Accrual - Enter the amount of deferrals for the current reporting period for each row item.
- (e) Current Year Amortization - Enter the amount of amortization for the current reporting period for each row item.
- Adjustments - Columns (f) and (g) reflect the total amount of debit or credit adjustments. **Each adjustment of \$100,000 or more must be explained in a footnote.**
- (f) Debit - Enter the total amount of debit adjustments.
- (g) Credit - Enter the total amount of credit adjustments.
- (h) End of Year Balance - Enter the total of Column (b) + (d) - (e) - (f) + (g) as the end-of-year balance for the reporting period for each row item.

## TABLE B-13 - OTHER DEFERRED CREDITS

## GENERAL INSTRUCTIONS

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

**Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

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

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

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

## COLUMN DESCRIPTIONS

COLUMN

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

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

## TABLE B-14 - CAPITAL STOCK

## GENERAL INSTRUCTIONS

This table displays data on the class of stock of the company. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

- 0101 through 0130 Each of these rows is provided for entry of data associated with capital stock of the company. Beginning with common stock, use one row for each class of stock and a description of any pertinent details such as differences in voting rights, preferences as to dividends or assets, pledges, etc. Include only those rows with data to be reported.
- 0140 Total - Enter the total of Rows 0101 through 0130 for Columns (f), (g), (h), and (j).

## COLUMN DESCRIPTIONS

COLUMN

- (b) Class of Stock - Enter the identity of each class of stock of the company for the reporting year. Note: If the identity of the class of stock is Preferred, and it is a percent, explain what the percent is being applied to for the purpose of computing the dividend per share. For example: If the percent is 5.00% of Par, then enter "5.00% of Par."
- (c) Voting Rights - Enter "Yes" or "No" to indicate whether each share has one vote.
- (d) Par or Stated Value Amount - Enter the amount of par or stated value for each class of stock reported in Column (b).
- (e) Number of Shares Authorized - Enter the number of shares authorized for each class of stock reported in Column (b).
- (f) Amount of Stock Issued and Outstanding - Enter the dollar amount of stock issued and outstanding for each class of stock reported in Column (b).

- (g) Additional Paid-In Capital - Enter the amount of additional paid-in capital for each class of stock reported in Column (b).
- (h) Total - Enter the total of Columns (f) and (g) for all classes of stock reported in Column (b).
- (i) Number of Shares of Treasury Stock - Enter the number of shares of treasury stock for each class of stock reported in Column (b).
- (j) Amount in Treasury Stock Account - Enter the amount of stock in the treasury stock account for each class of stock reported in Column (b).

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

GENERAL INSTRUCTIONS

This table displays data on securities reacquired and retired during the year. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

ROW INSTRUCTIONS

ROW

CAPITAL STOCK REACQUIRED

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

RETIRED

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

FUNDED DEBT REACQUIRED

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

RETIRED

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

## COLUMN DESCRIPTIONS

COLUMN

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

REACQUIRED DURING THE YEAR - The face or book amount of the security reacquired prior to maturity that has not been retired.

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

- (c) Per \$100 of Debt - Enter the cost per unit of the reacquired securities, i.e., the call rate per unit in the case of called securities, the face amount per unit of matured debt, or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.
- (d) Per Share of Stock - Enter the cost per share of stock for each class of stock reacquired, i.e., the call rate per unit in the case of called securities or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.
- (e) Book or Face Amount - Enter the amount of book or face amount of the securities reacquired.
- (f) Number of Shares of Stock - Enter number of shares of stock reacquired.

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

- (g) Book or Face Amount - Enter the book or face amount of the securities retired whether or not they are reacquired in another year but retired in the current reporting period.
- (h) Number of Shares of Stock - Enter the number of shares of stock retired whether or not they were reacquired in another year but retired in the current reporting period.
- (i) Effective Date of Call (if any) - Enter 00/00/0000 or the effective date of call, i.e., mm/dd/yyyy, of each security called during the reporting period.

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

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

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

- (l) Account - Enter the account number to which the redemption premium or discount was made during the reporting period.
- (m) Amount - Enter the amount of call or tender premiums associated with the reacquired securities.

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

- (n) Account - Enter the account number to which the disposition of other associated costs of reacquisition were made during the reporting period.
- (o) Amount - Enter the amount of other associated costs of reacquisition, including brokerage fees and unamortized discounts, premiums and issuance costs associated with securities reacquired.

## TABLE I-1 - INCOME STATEMENT ACCOUNTS

## GENERAL INSTRUCTIONS

Every row item is not described below. Those rows omitted from the following instructions are Part 32 accounts and the amounts entered for these accounts should be reported pursuant to our Part 32 Rules. The following descriptions apply to those rows that are summarizations or need further clarification. Four digit row numbers indicate that there is a Part 32 account bearing the same number and title. Unless otherwise indicated, three digit row numbers indicate that there is no comparable Part 32 account. Clearance amounts in Rows 610, 620, 630, 640, 660, 670, and 680, pursuant to Section 32.5999(f)(5), include amounts transferred to construction accounts, other plant specific operations expense accounts and/or accumulated depreciation from the related expense accounts. These rows normally contain positive amounts to be subtracted from the expense accounts to calculate net expense amounts.

**Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.**

## ROW INSTRUCTIONS

ROW

- 510            Basic Local Service Revenue - This amount equals the total of Rows/Accounts 5001 through 5004. Note: This row has no Class B account level reporting.
- 520            Local Network Service Revenue - This amount equals the total of Rows/Accounts 510, 5040, 5050, 5060, and 5069. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5000.
- 5080          Network Access Revenue - This amount equals the total of Rows/Accounts 5081 through 5084.
- 5100          Long Distance Message Revenue - The balance of the Class A level Account 5100. For those carriers reporting at the Class B account level, see Row 525.
- 5110          Unidirectional Long Distance Revenue - This amount equals the total of Rows/Accounts 5111 and 5112. **Note:** This row has no Class B account level reporting.
- 5120          Long Distance Private Network Revenue - This amount equals the total of Rows/Accounts 5121 through 5129. **Note:** This row has no Class B account level reporting.
- 525            Long Distance Network Services Revenues This amount equals the total of Rows/Accounts 5100, 5110, 5120, 5160, and 5169. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5100.

- 5260 Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5261 through 5269. **Note:** This row has no Class B account level reporting.
- 5200 Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5230, 5240, 5250, 5260, and 5270. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5200.
- 5300 Uncollectible Revenue - This amount equals the total of Rows/Accounts 5301 and 5302. For those carriers reporting at the Class B account level, this amount equals the balance of Account 5300.
- 530 Total Operating Revenues - This amount equals the total of Rows/Accounts 520, 5080, 525, 5200, 5280 less 5300.
- 615 Net Balance-MV - This amount equals the total of Row/Account 6112 less Row 610. **Note:** This row has no Class B account level reporting.
- 625 Net Balance-Aircraft - This amount equals the total of Row/Account 6113 less Row 620. **Note:** This row has no Class B account level reporting.
- 635 Net Balance-SPV - This amount equals the total of Row/Account 6114 less Row 630. **Note:** This row has no Class B account level reporting.
- 6110 Network Support - This amount equals the total of Rows/Accounts 615, 625, and 635. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6110.
- 6120 General Support - This amount equals the total of Rows/Accounts 6121 through 6124. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6120.
- 6210 Central Office-Switching - This amount equals the total of Rows/Accounts 6211 through 6215. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6210.
- 6230 Central Office-Transmission - This amount equals the total of Rows/Accounts 6231 and 6232. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6230.
- 6310 Information Origination/Termination - This amount equals the total of Rows/Accounts 6311 through 6362. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6310.

- 6410 Cable and Wire Facilities - This amount equals the total of Rows/Accounts 6411 through 6441. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6410.
- 650 Total Plant Specific Operations Expenses - This amount equals the total of Rows/Accounts 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
- 665 Net Balance-Provisioning - This amount equals the total of Rows/Accounts 6512 less 660. **Note:** This row has no Class B account level reporting.
- 6510 Other Property Plant and Equipment - This amount equals the total of Rows/Accounts 6511 and 665. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6510.
- 675 Net Balance-POA - This amount equals the total of Row/Account 6534 less Row 670. **Note:** This row has no Class B account level reporting.
- 685 Net Balance-Engineering - This amount equals the total of Row/Account 6535 less Row 680. **Note:** This row has no Class B account level reporting.
- 6530 Network Operations - This amount equals the total of Rows/Accounts 6531, 6532, 6533, 675, and 685. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6530.
- 6560 Depreciation and Amortization - This amount equals the total of Rows/Accounts 6561 through 6565. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6560.
- 690 Total Plant Non-Specific Operations Expense - This amount equals the total of Rows/Accounts 6510, 6530, 6540, and 6560.
- 6610 Customer Operations-Marketing - This amount equals the total of Rows/Accounts 6611 through 6613. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6610.
- 6620 Customer Operations - Services - This amount equals the total of Rows/Accounts 6621 through 6623. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6620.
- 700 Total Customer Operations - This amount equals the total of Rows/Accounts 6610 and 6620.
- 6710 Executive and Planning - This amount equals the total of Rows/Accounts 6711 and 6712. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6710.

- 6720      General and Administrative - This amount equals the total of Rows/Accounts 6721 through 6728. For those carriers reporting at the Class B account level, this amount equals the balance of Account 6720.
- 710      Total Corporate Operations - This amount equals the total of Rows/Accounts 6710, 6720, and 6790.
- 720      Total Operating Expenses - This amount equals the total of Rows/Accounts 650, 690, 700 and 710.
- 730      Income Before Other Operating Items and Taxes - This amount equals the total of Row 530, Column (b) less Row 720, Column (ab).
- 7100      Other Operating Income and Expenses - This amount equals the total of Rows/Accounts 7110 through 7160. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7100. This formula assumes that all increases to net income amounts are reported as positive amounts.
- 7200      Operating Taxes - This amount equals the total of Rows/Accounts 7220 + 7230 + 7240 + 7250 - 7210. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7200. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income.
- 7300      Nonoperating Income and Expense - This amount equals the total of Rows/Accounts 7310 + 7320 + 7330 + 7340 + 7350 + 7360 - 7370. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7300.
- 7400      Nonoperating Taxes - This amount equals the total of Rows/Accounts 7420 + 7430 + 7440 + 7450 - 7410. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7400. This formula assumes that amounts for investment tax credits (i.e., Account 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income.
- 7500      Interest and Related Items - This amount equals the total of Rows/Accounts 7510 through 7540. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7500.

- 7600 Extraordinary Items - This amount equals the total of Rows/Accounts 7610 less 7620 less 7630 less 7640. For those carriers reporting at the Class B account level, this amount equals the balance of Account 7600. This formula assumes that extraordinary income credits are normally credits, extraordinary income charges are normally debits and that extraordinary tax effects (Accounts 7630 and 7640) are normally a reduction to net income.
- 790 Net Income - This amount equals the total of Rows/Accounts 730, Column (ab) + 7100, Column (b) + 7300, Column (b) + 7600, Column (b) + 7910, Column (b) + 7990, Column (b) - 7200, Column (b) - 7400 Column (b) - 7500, Column (b). This amount should also equal Table B-1, Row 465.
- 830 The number of employees or the End of the Year - Enter the number of employees at the end of the year in Column (b). This amount equals the total of Rows 840 and 850.
- 840 Number of Full-Time Employees - Enter the number of full-time employees at the end of the year in Column (b).
- 850 Number of Part-Time Employees - Enter the number of part-time employees at the end of the year in Columns (b).
- 860 Total Compensation for the Year - Enter the total compensation for the year in Column (b). This amount equals payroll, including salaries, wages and payroll related benefits. Include both the amounts expensed and also those amounts capitalized as a component of cost of construction.

## COLUMN DESCRIPTIONS

### COLUMN

- (b) Amount - Enter the ending balance for the reporting period for each account/item identified in Column (a).
- (ab) Total - Enter the ending balance for the reporting period for each account, subsidiary account or item identified in Column (aa). This amount equals the total of Columns (ac) through (af).
- (ac) Salaries and Wages - Enter the amount representing salaries, wages, commissions, bonuses, incentive awards and termination payments pursuant to Section 32.5999(f) (1) for each account/item identified in Column (aa).

- (ad) Benefits - Enter the amount representing pensions, savings plan contributions, worker's compensation, life and health insurance, social security and other payroll taxes pursuant to Section 32.5999(f)(2).
- (ae) Rents - Enter the amount representing payments for the use of real and personal operating property pursuant to Section 32.5999(f)(3).
- (af) Other Expenses - Enter the amount representing costs which cannot be classified to salaries and wages, benefits or rents pursuant to Section 32.5999(f)(4). Such items include material and supplies, contracted services, accident and damage payments, insurance premiums, travelling expenses, and other miscellaneous costs.

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

## GENERAL INSTRUCTIONS

This table displays data regarding the purchase of services from, and the sale of services to affiliates. All dollar amounts must be rounded to the nearest thousand. **Note: The row and column instructions reflect both Class A and Class B level reporting, unless otherwise noted.**

## ROW INSTRUCTIONS

ROW

- 0101 through 0138 Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, beginning with the affiliate from which the largest amounts of purchases were made. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including Row 0139) may be left blank.
- 0139 Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if Rows 0101 through 0138 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
- 0140 Total Purchases - The total of Rows 0101 through 0139.
- 0201 through 0238 Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, beginning with the affiliate to which the largest amounts of sales were made. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including Row 0239) may be left blank.
- 0239 Sales to All Other Affiliates - Enter the total amount of remaining sales, if any, to affiliates in this row. This row is to be used only if Rows 0201 through 0238 do not provide enough space for all of the reporting carrier's affiliates to whom sales were made.
- 0240 Total Sales - The total of Rows 0201 through 0239.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the name of the affiliates from whom services were purchased totalling \$100,000 or more in Rows 0101 through 0139 and to whom services were sold totalling \$100,000 or more in Rows 0201 through 0239.
- (c) Fully Distributed Cost - Enter the amount of services purchased from affiliates at fully distributed cost in Rows 0101 through 0139 and the amount of services sold to affiliates at fully distributed cost in Rows 0201 through 0239, pursuant to Section 32.27(c).
- (cc) Fair Market Value - Enter the amount of services purchased from affiliates at fair market value in Rows 0101 through 0139 and the amount of services sold to affiliates at fair market value in Rows 0201 through 0239, pursuant to Section 32.27(c).
- (d) Tariff Rate - Enter the amount of services purchased from affiliates under tariffed rates in Rows 0101 through 0139 and the amount of services sold to affiliates at tariffed rates in Rows 0201 through 0239, pursuant to Section 32.27(c).
- (dd) Publicly Filed Agreements - Enter the amount of services purchased from affiliates at rates appearing in agreements filed with a state commission in Rows 0101 through 0139 and sold to affiliates at rates appearing in agreements filed with a state commission in Rows 0201 through 0239, pursuant to Sections 32.27(c) and (d).
- (e) Prevailing Market Price - Enter the amount of services purchased from affiliates at the prevailing market price in Rows 0101 through 0139 and sold to affiliates at the prevailing market price in Rows 0201 through 0239, pursuant to Sections 32.27(b) and (d).
- (f) Total Purchases/Sales - Enter the total of Columns (c), (cc), (d), (dd) and (e).

## TABLE I-3 - PENSION COST

## GENERAL INSTRUCTIONS

This table displays the end-of-year amounts for the current and previous reporting periods for each major pension plan used by the reporting carrier. All dollar amounts must be rounded to the nearest thousand. Percents must be rounded to two places. Number of employees must be in whole numbers. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

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

ROW

- 0100      Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employee's compensation and service to that date (salary progression is not considered in making this computation).
- 0101      Projected Benefit Obligation - Enter the actuarial present value all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
- 0102      Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
- 0103      Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust the present values for the settlement of liabilities.
- 0104      Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
- 0110      Service Cost - Enter the service cost of the net periodic pension cost calculation.
- 0111      Interest Cost - Enter the interest cost of the net periodic pension cost calculation.
- 0112      Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
- 0113      Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

- 0114      Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
- 0115      Total - The total of Rows 0110 through 0114.
- 0120      Number of Active Employees - Enter the number of active employees participating in this pension plan.
- 0130      Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
- 0140      Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
- 0141      Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.
- 0142      Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
- 0143      Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
- 0150      Pension Cost - Enter the reporting company's total pension cost.
- 0151      Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
- 0152      Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
- 0160      Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
- 0170      Number of Retired Employees - Enter number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 0180 through 0250 pertain to the reporting carrier's primary pension plan for its non-managerial employees.

- 0180      Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)
- 0181      Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
- 0182      Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
- 0183      Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.
- 0184      Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
- 0190      Service Cost - Enter the service cost of the net periodic pension cost calculation.
- 0191      Interest Cost - Enter the interest cost of the net periodic pension cost calculation.
- 0192      Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
- 0193      Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
- 0194      Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
- 0195      Total - The total of Rows 0190 through 0194.
- 0200      Number of Active Employees - Enter the number of active employees participating in this pension plan.
- 0210      Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

- 0220      Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
- 0221      Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employee's pension fund.
- 0222      Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
- 0223      Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
- 0230      Pension Cost - Enter the reporting company's total pension cost.
- 0231      Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
- 0232      Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
- 0240      Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
- 0250      Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

Rows 0260 through 0330 pertain to the reporting carriers alternative pension plan for its managerial employees.

- 0260      Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of specific date during the calendar year, determined according to the terms of the pension plan, based on employees compensation and service to that date (salary progression is not considered in making this computation).
- 0261      Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

- 0262      Fair value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
- 0263      Discount rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.
- 0264      Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
- 0270      Service Cost - Enter the service cost of the net periodic pension cost calculation.
- 0271      Interest Cost - Enter the interest cost of the net periodic pension cost calculation.
- 0272      Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
- 0273      Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
- 0274      Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
- 0275      Total - the total of Rows 0270 through 0274.
- 0280      Number of Active Employees - Enter the number of active employees participating in this pension plan.
- 0290      Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
- 0300      Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the employee Retirement Income Security Act of 1974 (ERISA).
- 0301      Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.
- 0302      Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.

- 0303      Benefit Payments - Enter amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
- 0310      Pension Cost - Enter the reporting company's total pension cost.
- 0311      Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
- 0312      Accumulated Pension/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
- 0320      Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
- 0330      Number of Retired Employees - Enter the number of retired employees participating in this pension plan.

Rows 0340 through 0410 pertain to the reporting carrier's alternative pension plan for its non-managerial employees.

- 0340      Accumulated Benefit Obligation - Enter actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation).
- 0341      Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
- 0342      Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
- 0343      Discount Rate for Settlement of Liabilities - Enter the discount rate (%) used to adjust to present values, for the settlement of liabilities.
- 0344      Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

- 0350        Service Cost - Enter the service cost of the net periodic pension cost calculation.
- 0351        Interest Cost - Enter the interest costs of the net periodic pension cost calculation.
- 0352        Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of periodic pension cost calculation.
- 0353        Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
- 0354        Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
- 0355        Total - The total of rows 0350 through 0354.
- 0360        Number of Active Employees - Enter the number of active employees participating in this pension plan.
- 0370        Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
- 0380        Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
- 0381        Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.
- 0382        Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
- 0383        Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
- 0390        Pension - Enter the reporting company's total pension cost.
- 0391        Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.

0392      Accumulated Pension Asset/Liability - Enter the reporting company's pension cost or liability at the end of the year.

0400      Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

#### COLUMN DESCRIPTIONS

##### COLUMN

(b)      Current Year - Enter the appropriate amounts for the current reporting period.

(c)      Previous Year - Enter the appropriate amounts for the preceding reporting period.

## TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)

## GENERAL INSTRUCTIONS

This table displays governmental jurisdictions to whom carriers paid taxes that were charged to Account 7240 during the reporting period. All dollar amounts must be rounded to the nearest thousand. Include only those rows with data to be reported. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

0100	<u>U.S. Government</u> - The name of the U.S. government jurisdiction to which government taxes were payable.
0110 through 0810	Each row represents a state, district or territory to which government taxes were payable and charged to Account 7240. Among the items includable are property, gross receipts, franchise and capital stock taxes. Include only those rows with data to be reported. See the State Row Numbers and Codes Reference Table for the rows numbers and state codes applicable to your filing.
0910	<u>Total</u> - Enter the total of Rows 0110 through 0810. Include company data, even if there is only one state row. See the State Row Numbers and Codes Reference Table for assigned row numbers and codes.
0920	<u>Charged to Construction</u> - Enter the amount of taxes paid to a jurisdiction but charged to construction.
0930	<u>Other Credits</u> - Enter the amount of other credits to Account 7240.
0940	<u>Net Charged to Account 7240</u> - This amount equals the total of Rows 0100 and 0910 less Rows 0920 and 0930.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Name of State or Jurisdiction - Enter the name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, or Virgin Islands on rows 0110 through 0810.

TYPE OF TAX

- (c) Property - Enter the amount of property taxes paid to each jurisdiction reported in Column (b) and charged to Account 7240.
- (d) Gross Receipts - Enter the amount of gross receipts taxes paid to each jurisdiction reported in Column (b) and charged to Account 7240.
- (e) Capital Stock - Enter the amount of capital stock taxes paid to each jurisdiction reported in Column (b) and charged to Account 7240.
- (f) Sales and Use - Enter the amount of sales and use taxes paid to each jurisdiction reported in Column (b) and charged to Account 7240.
- (g) Other - Enter the amount of all other taxes paid to each jurisdiction reported in Column (b) and charged to Account 7240.
- (h) Total - Enter the total of Columns (c) through (g) for each row reported.

## TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

## GENERAL INSTRUCTIONS

This table displays the activity during the current reporting period in the prepaid taxes, income taxes accrued, and the other taxes accrued accounts. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

- 0110 through 0196 Each of these rows is provided for entry of data associated with the prepayment of taxes in Account 1300, and the accruals of taxes in Accounts 4070 and 4080, respectively. Include only those rows for which data are to be reported.
- 0200 Total - This amount equals the sum of all categories reported on Rows 0116, 0126, 0136, 0146, 0156, 0166, 0176, 0186, and 0196.

## COLUMN DESCRIPTIONS

COLUMN

- (b) Year To Which Tax is Applicable - Enter the year to which the tax being reported is applicable. List no more than the five most current years per category of tax plus one row for reporting the total of all other prior years, plus one row to total this category. Include only those rows for which data are to be reported.
- BALANCE AT BEGINNING OF THE YEAR - The amount in the account at the beginning of the reporting period.
- (c) Prepaid Taxes (Account 1300) - Enter the beginning balance of prepaid taxes in Account 1300 for each item reported in Column (b).
- (d) Income Taxes-Accrued (Account 4070) - Enter the beginning balance of tax accruals in Account 4070 for each item reported in Column (b).
- (e) Other Taxes-Accrued (Account 4080) - Enter the beginning balance of other taxes accrued in Account 4080 for each item reported in Column (b).

TAXES ACCRUED DURING YEAR - The amount of income taxes accrued during the reporting period.

- (f) Account Charged - Enter the number of the account charged for the taxes accrued for each item reported in Column (b).
- (g) Amount - Enter the amount of taxes accrued for each item reported in Column (b).
- (h) Taxes Paid During the Year - Enter the amount of taxes paid for each item reported in Column (b).

ADJUSTMENTS - The adjustments to prior accruals.

- (i) Debits - Enter the amount of the debit adjustments for each item reported in Column (b).
- (j) Credits - Enter the amount of credit adjustments for each item reported in Column (b).

BALANCE AT END OF THE YEAR - The amount in the account at the end of the year.

- (k) Prepaid Taxes (Account 1300) - Enter the end of year balance of prepaid taxes in Account 1300 for each item reported in Column (b).
- (l) Income Taxes Accrued (Account 4070) - Enter the end of year balance of tax accruals in Account 4070 for each item reported in Column (b).
- (m) Other Taxes Accrued - Enter the end of year balance of other taxes accrued in Account 4080 for each item reported in Column (b).

## TABLE I-6 - SPECIAL CHARGES

## GENERAL INSTRUCTIONS

This table displays expenses the carriers incurred for special charges during the current reporting period. All dollar amounts must be rounded to the nearest thousand. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

0100 Lobbying Expenses - Enter the amount charged to Account 7370, Special charges, for lobbying as defined in Section 32.7370 of Part 32 of the Commission's Rules.

OTHER SPECIAL CHARGES

0200 Membership Fees and Dues - Enter the total amount of membership fees and dues charged to Account 7370.

Abandoned Construction Projects Amounting to \$100,000 or More - The cost of construction projects that have been abandoned during the reporting period.

0210 through 0218 Each of these rows is provided for entry of data associated with abandoned construction projects charged to Account 7370. Use one row for each item amounting individually to \$100,000 or more.

0219 Total Abandoned Construction Projects Amounting to \$100,000 or More - Enter the total of Rows 0210 through 0218.

0220 Telecommunications Plant Acquisition Adjustments - Enter the debit amount of telecommunications acquisition adjustments charged to Account 7370.

Penalties and Fines Amounting to \$100,000 or More - The amount of penalties, fines or lawsuit settlements that have occurred during the reporting period.

0230 through 0238 Each of these rows is provided for entry of data associated with penalties and fines charged to Account 7370. Use one row for each item amounting individually to \$100,000 or more.

- 0239            Total Penalties and Fines Amounting to \$100,000 or More - Enter the total of Rows 0230 through 0238.
- 0240            Charitable, Social or Other Community Welfare - Enter the total amount of charitable, social or other community welfare charged to Account 7370.
- 0250            All Other Items in the Aggregate - Enter total amount of all other items charged to Account 7370.
- 0260            Total of Other Special Charges - Enter the total of Rows 0200, 0219, 0220, 0239, 0240 and 0250.
- 0270            Total of Account 7370 - Enter the total of Rows 0100 and 0260.

#### COLUMN DESCRIPTIONS

##### COLUMN

- (b)            Particulars - Enter the name of the item to which a payment was made for the charge listed in Column (a).
- (c)            Amount - Enter the amount of each appropriate row.

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY  
PERSONS OTHER THAN EMPLOYEES

## GENERAL INSTRUCTIONS

This table displays payments to academia and payments during the current reporting period for services rendered by persons other than employees. The term "payments" includes fees, dues, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations. This does not include rents for property, taxes, utility services, traffic settlements, amounts paid to affiliates for general services and licenses, and amounts paid to persons other than non carrier affiliates for construction or maintenance of plant. All dollar amounts must be rounded to the nearest thousand. Include only those rows for which data are to be reported. **Note: This table is filed only by carriers reporting at the Class A account level.**

## ROW INSTRUCTIONS

ROW

Academia - The amount paid to the academic world

0101 through 0198 Each of these rows is provided for entry of data associated with payments to academia. Use one row for each academia to whom a payment was made.

0199 Total Academia - Enter the total of Rows 0101 through 0198.

Advertising and Information Services - Exceeding \$250,000

0201 through 0598 Each of these rows is provided for entry of data associated with payments for advertising and information services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0599 Total Advertising and Information Services - Exceeding \$250,000 - Enter the total of Rows 0201 through 0598.

Audit and Accounting - Exceeding \$25,000

0601 through 0698 Each of these rows is provided for entry of data associated with payments for audit and accounting services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

0699 Total Audit and Accounting - Exceeding \$25,000. - Enter the total of Rows 0601 through 0698.

Clerical and Office Services - Exceeding \$250,000

0701 through 0798 Each of these rows is provided for entry of data associated with payments for clerical and office services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0799 Total Clerical and Office Services - Exceeding \$250,000 - Enter the total of Rows 0701 through 0798.

Computer and Data Processing Services - Exceeding \$250,000

0801 through 0898 Each of these rows is provided for entry of data associated with payments for computer and data processing services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0899 Total Computer and Data Processing Services - Exceeding \$250,000 - Enter the total of Rows 0801 through 0898.

Consulting and Research Services - Exceeding \$25,000

0901 through 1298 Each of these rows is provided for entry of data associated with payments for consulting and research services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

1299 Total Consulting and Research Services - Exceeding \$25,000 - Enter the total of Rows 0901 through 1298.

Financial - Exceeding \$25,000

1301 through 1398 Each of these rows is provided for entry of data associated with payments for financial services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

1399 Total Financial - Exceeding \$25,000 - Enter the total of Rows 1301 through 1398.

Legal - Exceeding \$25,000

1401 through 1498 Each of these rows is provided for entry of data associated with payments for legal services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

1499 Total Legal - Exceeding \$25,000 - Enter the total of Rows 1401 through 1498.

Membership Fees and Dues - Exceeding \$10,000

1501 through 1598 Each of these rows is provided for entry of data associated with payments for membership fees and dues in associations of telecommunications companies, trade, technical and professional associations, and other organizations charged to operating expenses; and social and athletic clubs, service clubs, and other organizations charged to Account 7370. Use one row for each recipient to whom payments exceeding \$10,000 were made.

1599 Total Membership Fees and Dues - Exceeding \$10,000 - Enter the total of Rows 1501 through 1598.

Personnel Services - Exceeding \$250,000

1601 through 1698 Each of these rows is provided for entry of data associated with payments for personnel services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1699 Total Personnel Services - Exceeding \$250,000 - Enter the total of Rows 1601 through 1698.

Printing and Design Services - Exceeding \$250,000

1701 through 1798 Each of these rows is provided for entry of data associated with payments for printing and design services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1799 Total Printing and Design Services - Exceeding \$250,000 - Enter the total of Rows 1701 through 1798.

Security Services - Exceeding \$250,000

1801 through 1898 Each of these rows is provided for entry of data associated with payments for security services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1899 Total Security Services - Exceeding \$250,000 - Enter the total of Rows 1801 through 1898.

1900 Contributions - Enter the total amount of all charitable donations made by the carrier.

2000 Directory - Enter the total amount paid for directory services.

COLUMN DESCRIPTIONS

COLUMN

(b) Name of Recipient - Enter the name of the recipient to whom the carrier paid an amount for service.

(c) Amount - Enter the amount paid to each recipient reported in Column (b) and for all other items, enter the aggregate amount.

CERTIFICATION

I certify that I am an officer of \_\_\_\_\_ ;  
that I have examined the foregoing report and that to the best of my knowledge, information, and  
belief, all statements of fact contained in this report are true and that said report is an accurate  
statement of the affairs of the above named respondent in respect to the data set forth herein for the  
period from \_\_\_\_\_ to \_\_\_\_\_.

PRINTED NAME

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POSITION

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SIGNATURE

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DATE

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(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

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TELEPHONE NUMBER

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