

This document provides the instructions for FCC Report 495B, the Actual Usage of Investment Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

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

A. **Introduction**

This document contains details on the specific procedures to be followed when submitting FCC Report 495B, the Actual Usage of Investment Report, to the Commission.

B. **General Information**

1. FCC Report 495B was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every communications common carrier required by order to file a manual allocating its costs between regulated and nonregulated operations.
2. Affected carriers shall file by April 1.
3. The report shall be filed on a study area (jurisdiction), a consolidated access tariff area, and an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 495B, which identifies the filing as the Actual Usage of Investment Report. The period identifies the year covered by the data. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paper report, the carrier

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

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

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

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

D. **Where to File**

1. Carriers submitting FCC Report 495B should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

| NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT   |                    |                   |                           |  |                     |                                    |
|---|--------------------|-------------------|---------------------------|--|---------------------|------------------------------------|
| Address   | Transmittal Letter | Edit Check Report | Confidential Paper Report | Confidential Automated Report (Diskette) | Public Paper Report | Public Automated Report (Diskette) |
| Federal Communications Commission<br>Office of the Secretary<br>445 Twelfth Street, S.W.; TW-A325<br>Washington, D.C. 20554   | 1                  | —                 | —                         | —  | —                   | —                                  |
| Federal Communications Commission<br>Reference Information Center (RIC)<br>445 Twelfth Street, S.W.; CY-A257<br>Washington, D.C. 20554  | 1                  | —                 | —                         | —  | 1                   | 1                                  |
| FCC Common Carrier Bureau<br>Accounting Safeguards Division<br>Reporting Management and Analysis Branch<br>Attention: ARMIS<br>445 Twelfth Street, S.W.; 6-B201<br>Washington, D.C. 20554 | 1                  | —                 | 1                         | 1  | 1                   | 1                                  |
| International Transcription<br>Service, Inc. (ITS)<br>1231 20th Street, N.W.<br>Washington, D.C. 20036  | 1                  | —                 | —                         | —  | 1                   | 1                                  |

| NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT   |                    |                   |                           |  |
|---|--------------------|-------------------|---------------------------|--|
| Address   | Transmittal Letter | Edit Check Report | Unrestricted Paper Report | Unrestricted Automated Report (Diskette) |
| Federal Communications Commission<br>Office of the Secretary<br>445 Twelfth Street, S.W.; TW-A325<br>Washington, D.C. 20554   | 1                  | —                 | —                         | —  |
| Federal Communications Commission<br>Reference Information Center (RIC)<br>445 Twelfth Street, S.W.; CY-A257<br>Washington, D.C. 20554  | 1                  | —                 | 1                         | 1  |
| FCC Common Carrier Bureau<br>Accounting Safeguards Division<br>Reporting Management and Analysis Branch<br>Attention: ARMIS<br>445 Twelfth Street, S.W.; 6-B201<br>Washington, D.C. 20554 | 1                  | —                 | 1                         | 1  |
| International Transcription<br>Service, Inc. (ITS)<br>1231 20th Street, N.W.<br>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.
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 495B. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated and Paper Report Specifications. In addition, the carrier must include in the transmittal letter a brief statement indicating the reason for the errata.

**G. Certification**

1. Carriers must certify the accuracy of the data submitted in FCC Report 495B 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 495B, 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 495B 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 495B 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