

Approved by OMB  
3060-0512  
Edition Date: 12/2002

## SUMMARY

Estimated Average Burden Hours Per Response: 93 hours

This document provides the Report Definition for FCC Report 43-01, the ARMIS Annual Summary Report, and lists revenue, revenue requirement, and demand data, which must be provided annually by study area. It contains the following:

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All monetary figures must be rounded to the nearest thousand dollars. All rates of return and percentage amounts must be entered in percent and must be rounded to 2 decimal places. All minutes of use figures must be rounded to the nearest thousand; all access line figures must be provided to the nearest whole number.

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 a N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in a N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

When errata occur, 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 Annual Summary Report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis table containing interstate access demand data. The ARMIS Annual Summary Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. In addition, mid-sized incumbent local exchange carriers, as defined by Part 32.9000, shall certify compliance with Part 64.901 of the Commission's rules (see Part 64.905) by filing a certification letter annually. This certification letter must be signed, under oath, by an officer of the company. Your response is mandatory.

The public reporting for this collection of information is estimated to average 93 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection and reduce the burden it causes you, please write to the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0512), Washington, DC 20554.

We will also accept your comments regarding the Paperwork Reduction Act aspects of this collection via the Internet if you send them to [jboley@fcc.gov](mailto:jboley@fcc.gov). PLEASE DO NOT SEND YOUR RESPONSE TO THIS ADDRESS.

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0512.

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**TABLE I – COST AND REVENUE – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject to Separations (f)	State (g)	Interstate (h)
	<b>Revenues</b>						
1010	Basic Local Services		N/A				
1020	Network Access Services		N/A				
1030	Toll Network Services		N/A				
1040	Miscellaneous		N/A				
1045	Nonregulated			N/A	N/A	N/A	N/A
1050	Settlements		N/A				
1060	Uncollectible						
1090	Total Operating Revenues						
	<b>Expenses</b>						
1120	Plant Specific						
1130	Plant Non-Specific						
1140	Customer Operations Marketing						
1150	Customer Operations Services						
1160	Corporate Operations						
1170	Access						
1180	Depreciation/Amortization						
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	
1190	Total Operating Expenses						
	<b>Other Operating Items</b>						
1290	Other Operating Income/Losses						
	<b>Non-operating Items</b>						
1320	Inc Effect/Jurisdictional Difference (Rev)		N/A				N/A
1330	Extraordinary Items (Rev)						
1340	AFUDC (Rev)						
1350	Special Charges (Exp)						
1360	All Other Non-operating Items (Rev)						
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	
1390	Total Non-operating Items (Exp)						
	<b>Other Taxes</b>						
1410	State and Local Income						
1420	Other State and Local						
1490	Total Other Taxes						
	<b>Federal Income Taxes</b>						
1510	Fixed Charges (Exp)						
1520	IRS Income Adjustment (Rev)		N/A				
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	
1540	ITC Amortization (Rev)						
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	
1590	Federal Income Taxes (Exp)						

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**TABLE I – COST AND REVENUE – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject to Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>						
1620	Support Plant						
1630	Operator Systems Equipment						
1640	COE-Switching						
1650	COE-Transmission						
1660	Cable and Wire Facilities						
1670	IOT Equipment						
1680	Amortizable Assets						
1690	Total Plant In-Service						
	<b><u>Other Investments</u></b>						
1705	Other Jurisdictional Assets-Net		N/A				N/A
1710	Property Held for Future Use						
1720	Plant Under Construction						
1730	Plant Acquisition Adjustment						
1740	Investment in Nonaffiliated Companies						
1750	Other Deferred Charges						
1760	Inventories						
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments						
	<b><u>Reserves</u></b>						
1820	Accumulated Depreciation						
1830	Accumulated Amortization						
1840	Deferred Operating Income Taxes						
1850	Customer Deposits						
1870	Other Deferred Credits						
1881	Other Long-Term Liabilities						
1882	Deferred Tax Liabilities		N/A		N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credit		N/A				N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves						
	<b><u>Return Data</u></b>						
1910	Average Net Investment	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	
	<b><u>Miscellaneous Data</u></b>						
1950	Lifeline Adjustment	N/A	N/A	N/A			
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A			
1970	Common Line Support – Long Term	N/A	N/A	N/A	N/A	N/A	

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**TABLE I – COST AND REVENUE – CLASS A ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Revenues</b>							
1010	Basic Local Services	N/A	N/A	N/A	N/A		N/A	N/A
1020	Network Access Services						N/A	
1030	Toll Network Services						N/A	
1040	Miscellaneous							
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1050	Settlements							
1060	Uncollectible							
1090	Total Operating Revenues							
	<b>Expenses</b>							
1120	Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access						N/A	
1180	Depreciation/Amortization							
1185	FCC Expense Adjustment							
1190	Total Operating Expenses							
	<b>Other Operating Items</b>							
1290	Other Operating Income/Losses							
	<b>Non-operating Items</b>							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)							
1340	AFUDC (Rev)							
1350	Special Charges (Exp)							
1360	All Other Non-operating Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)							
1390	Total Non-operating Items (Exp)							
	<b>Other Taxes</b>							
1410	State and Local Income							
1420	Other State and Local							
1490	Total Other Taxes							
	<b>Federal Income Taxes</b>							
1510	Fixed Charges (Exp)							
1520	IRS Income Adjustment (Rev)							
1530	FCC Taxable Income Adjustment (Rev)							
1540	ITC Amortization (Exp)							
1550	FCC ITC Adjustment (Rev)							
1590	Federal Income Taxes (Exp)							

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**TABLE I – COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Plant-in-Service</b>							
1620	Support Plant							
1630	Operator Systems Equipment	N/A				N/A	N/A	
1640	COE-Switching						N/A	
1650	COE-Transmission						N/A	
1660	Cable and Wire Facilities						N/A	
1670	IOT Equipment		N/A	N/A	N/A		N/A	N/A
1680	Amortizable Assets							
1690	Total Plant In-Service							
	<b>Other Investments</b>							
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use							
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment							
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital							
1780	FCC Investment Adjustment							
1790	Total Other Investments							
	<b>Reserves</b>							
1820	Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1881	Other Long-Term Liabilities							
1882	Deferred Tax liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment							
1890	Total Reserves							
	<b>Return Data</b>							
1910	Average Net Investment							
1915	Net Return						N/A	N/A
1920	Rate of Return						N/A	N/A
	<b>Miscellaneous Data</b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1970	Common Line Support – Long Term		N/A	N/A	N/A	N/A	N/A	N/A

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject to Separations (f)	State (g)	Interstate (h)
	<b>Revenues</b>						
1010	Basic Local Services		N/A				
1020	Network Access Services		N/A				
1030	Toll Network Services		N/A				
1040	Miscellaneous		N/A				
1045	Nonregulated			N/A	N/A	N/A	N/A
1060	Uncollectible						
1090	Total Operating Revenues						
	<b>Expenses</b>						
1120	Plant Specific						
1130	Plant Non-Specific						
1140	Customer Operations Marketing						
1150	Customer Operations Services						
1160	Corporate Operations						
1170	Access						
1180	Depreciation/Amortization						
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	
1190	Total Operating Expenses						
	<b>Other Operating Items</b>						
1290	Other Operating Income/Losses						
	<b>Non-operating Items</b>						
1320	Inc Effect/Jurisdictional Difference (Rev)		N/A				N/A
1330	Extraordinary Items (Rev)						
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	
1390	Total Non-operating Items (Exp)						
	<b>Taxes</b>						
1510	Fixed Charges (Exp)						
1520	IRS Income Adjustment (Rev)		N/A				
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	
1595	Taxes – Federal, State, & Other (Exp)						

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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**

(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject to Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>						
1620	Support Plant						
1630	Operator Systems Equipment						
1640	COE-Switching						
1650	COE-Transmission						
1660	Cable and Wire Facilities						
1670	IOT Equipment						
1680	Amortizable Assets						
1690	Total Plant In-Service						
	<b><u>Other Investments</u></b>						
1705	Other Jurisdictional Assets-Net		N/A				N/A
1710	Property Held for Future Use						
1720	Plant Under Construction						
1730	Plant Acquisition Adjustment						
1740	Investment in Nonaffiliated Companies						
1750	Other Deferred Charges						
1760	Inventories						
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments						
	<b><u>Reserves</u></b>						
1820	Accumulated Depreciation						
1830	Accumulated Amortization						
1840	Deferred Operating Income Taxes						
1850	Customer Deposits						
1870	Other Deferred Credits						
1881	Other Long-Term Liabilities						
1882	Deferred Tax Liabilities		N/A		N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credits		N/A				N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves						
	<b><u>Return Data</u></b>						
1910	Average Net Investment	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	
	<b><u>Miscellaneous Data</u></b>						
1950	Lifeline Adjustment	N/A	N/A	N/A			
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A			
1970	Common Line Support – Long Term	N/A	N/A	N/A	N/A	N/A	



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**TABLE I – COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING**  
 (Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Revenues</b>							
1010	Basic Local Services	N/A	N/A	N/A	N/A		N/A	N/A
1020	Network Access Services						N/A	
1030	Toll Network Services						N/A	
1040	Miscellaneous							
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectible							
1090	Total Operating Revenues							
	<b>Expenses</b>							
1120	Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access						N/A	
1180	Depreciation/Amortization							
1185	FCC Expense Adjustment							
1190	Total Operating Expenses							
	<b>Other Operating Items</b>							
1290	<b>Other Operating Income/Losses</b>							
	<b>Non-operating Items</b>							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)							
1390	Total Non-operating Items (Exp)							
	<b>Taxes</b>							
1510	Fixed Charges (Exp)							
1520	IRS Income Adjustment (Rev)							
1530	FCC Taxable Income Adjustment (Rev)							
1550	FCC ITC Adjustment (Rev)							
1595	Taxes – Federal, State, & Other (Exp)							

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(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b><u>Plant-in-Service</u></b>							
1620	Support Plant							
1630	Operator Systems Equipment	N/A				N/A	N/A	
1640	COE-Switching						N/A	
1650	COE-Transmission						N/A	
1660	Cable and Wire Facilities						N/A	
1670	IOT Equipment		N/A	N/A	N/A		N/A	N/A
1680	Amortizable Assets							
1690	Total Plant In-Service							
	<b><u>Other Investments</u></b>							
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use							
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment							
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital							
1780	FCC Investment Adjustment							
1790	Total Other Investments							
	<b><u>Reserves</u></b>							
1820	Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1881	Other Long-Term Liabilities							
1882	Deferred Tax Liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment							
1890	Total Reserves							
	<b><u>Return Data</u></b>							
1910	Average Net Investment							
1915	Net Return						N/A	N/A
1920	Rate of Return						N/A	N/A
	<b><u>Miscellaneous Data</u></b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1970	Common Line Support – Long Term		N/A	N/A	N/A	N/A	N/A	N/A

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**TABLE II – DEMAND ANALYSIS**  
 (Minutes in thousands, Lines in whole numbers)  
 END OF YEAR VIEW

Row	Classification (a)	Annual (bb)
<b>SWITCHED TRAFFIC SENS. DEMAND-MOU</b>		
2050	Premium	
2060	Non-Premium	
<b>COMMON LINE DEMAND - BILLABLE ACCESS LINES</b>		
2090	Single Line Business Access Lines	
2100	Residence Lifeline Access Lines	
2110	Residence Non-Lifeline Access Lines	
2120	Multi-line Business Access Lines	
2140	Access Lines Subject To A Special Access Surcharge	
2150	Total Billable Access Lines	

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**TABLE III – POLE AND CONDUIT RENTAL CALCULATION INFORMATION**

Row	Row Title (a)	Amount (b)
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	
101	Gross Investment – Poles	
102	Gross Investment – Conduit	
200	Accumulated Depreciation – Total Plant-in-Service	
201	Accumulated Depreciation – Poles	
202	Accumulated Depreciation – Conduit	
301	Depreciation Rate – Poles	
302	Depreciation Rate – Conduit	
401	Net Current Deferred Operating Income Taxes – Poles	
402	Net Current Deferred Operating Income Taxes – Conduit	
403	Net Current Deferred Operating Income Taxes – Total	
404	Net Non-current Deferred Operating Income Taxes – Poles	
405	Net Non-current Deferred Operating Income Taxes – Conduit	
406	Net Non-current Deferred Operating Income Taxes – Total	
501.1	Pole Maintenance Expense	
501.2	Pole Rental Expense	
501	Pole Expense	
502.1	Conduit Maintenance Expense	
502.2	Conduit Rental Expense	
502	Conduit Expense	
503	General & Administrative Expense	
504	Operating Taxes	
<b>Operational Data (Actual)</b>		
601	Equivalent Number of Poles	
602	Conduit System Trench Kilometers	
603	Conduit System Duct Kilometers	
700	Additional Rental Calculation Information	

## TABLE I - COST AND REVENUE TABLE

## GENERAL INSTRUCTIONS

Table I requires annual reporting, on an end-of-the-year basis, of revenue, expense, reserve and investment data for all aspects of the carriers' operations.

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

## ROW INSTRUCTIONS

Each row is an element related to a study area's revenue or revenue requirement.

Row    Item Description

**Revenues**

1010. Basic Local Services - The total of Accounts 5001 through 5060. For those carriers reporting at the Class B account level, enter the total of Account 5000.
- 1020 Network Access Services - The total of Accounts 5081 through 5084.
- 1030 Toll Network Services - The total of Accounts 5100, 5111, 5112, 5121 through 5128, and 5160. For those carriers reporting at the Class B account level, enter the total of Account 5100 (Row 525 of the Report 43-02, Table I-1).
- 1040 Miscellaneous - The total of Accounts 5230 through 5250 (excluding nonregulated directory revenue), 5261 through 5264 and 5270. For those carriers reporting at the Class B account level, enter the total of Account 5200.
- 1045 Nonregulated - The balance of Account 5280. **Note:** Do not include uncollectibles in this row, see Row 1060.
- 1050 Settlements - The total of Accounts 5069, 5129, 5169 and 5269. For those carriers reporting at the Class B account level, these amounts are included in the amount reported on Rows 1010, 1030 or 1040.
- 1060 Uncollectible - The total of Account 5300, which includes uncollectible regulated and nonregulated revenues. This amount is normally a positive amount to be subtracted from revenues in the calculation of Row 1090.
- 1090 Total Operating Revenues - The total of Rows 1010 through 1050 less Row 1060. For those carriers reporting at the Class B account level, enter the total of Rows 1010 through 1045 less 1060.

**Expenses**

- 1120 Plant Specific - The total of Accounts 6112 through 6114, 6121 through 6124, 6211 through 6220, 6231, 6232, 6311 through 6362, and 6411 through 6441. For those carriers reporting at the Class B account level, enter the total of Accounts 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
- 1130 Plant Non-Specific - The total of Accounts 6511, 6512 and 6531 through 6535. For those carriers reporting at the Class B account level, enter the total of Accounts 6510 and 6530.
- 1140 Customer Operations Marketing - The total of Accounts 6611 through 6613. For those carriers reporting at the Class B account level, enter the total of Account 6610.
- 1150 Customer Operations Services - The total of Accounts 6621 through 6623. For those carriers reporting at the Class B account level, enter the total of Account 6620.
- 1160 Corporate Operations - The total of Accounts 6711, 6712, 6721 through 6728 and 6790. For those carriers reporting at the Class B account level, enter the total of Accounts 6710, 6720 and 6790.
- 1170 Access - The balance of Account 6540.
- 1180 Depreciation/Amortization - The total of Accounts 6561 through 6565. For those carriers reporting at the Class B account level, enter the total of Account 6560.
- 1185 FCC Expense Adjustment - This amount shall contain the net of: (1) expense and other tax items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) expense and other tax items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance.
- 1190 Total Operating Expenses - The total of Rows 1120 through 1185.

**Other Operating Items**

- 1290 Other Operating Income/Losses - This amount shall contain the net of Accounts 7110 through 7160 and 7990. For those carriers reporting at the Class B account level, enter the total of Accounts 7100 and 7990. A positive value represents income and a negative value represents a loss.

**Non-operating Items**

- 1320 Income Effects of Jurisdictional Ratemaking Differences (Net) (Revenue) - The balance of Account 7910. A positive value represents income and a negative value represents a loss.
- 1330 Extraordinary Items (Revenue) - The total of Accounts 7610 through 7640. Amounts excluded from ratemaking are removed in Row 1370. For those carriers reporting at the Class B account level, enter the total of Account 7600. A positive value represents an income and a negative value represents a loss.
- 1340 Allowance for Funds Used During Construction (Revenue) - The balance of Account 7340. Amounts excluded from ratemaking are removed in Row 1370. Note: This row has no Class B account level reporting.
- 1350 Special Charges (Expense) - The balance of Account 7370. Amounts excluded from ratemaking are removed in Row 1370. **Note:** This row has no Class B account level reporting.
- 1360 All Other Non-operating Items (Revenue) - The total of Accounts 7310 through 7330, 7350 and 7360. Amounts excluded from ratemaking are removed in Row 1370. A positive value represents income and a negative value represents a loss. **Note:** This row has no Class B account level reporting.
- 1370 FCC Non-operating Adjustment (Expense) - This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents an expense and a negative value represents income. This row will NOT include any AFUDC as a Part 65 Adjustment.
- 1390 Total Non-operating Items (Expense) - The total of Rows 1350 and 1370 less Rows 1320, 1330, 1340 and 1360. Those carriers reporting at the Class B account level will report the total of Row 1370 less Accounts 7300, 7600 and 7910. A positive amount represents an expense and a negative value represents income.

**Other Taxes**

- 1410 State and Local Income - The total of Account 7230 and the appropriate portion of Account 7250 for Column (b). For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). For Columns (f) through (v), allocate this amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). **Note:** This row has no Class B account level reporting.

- 1420 Other State and Local - The balance of Account 7240 for Column (b). For Column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). Calculate this amount for the remaining columns pursuant to Section 36.412. **Note:** This row has no Class B account level reporting.
- 1490 Total Other Taxes - The total of Rows 1410 and 1420. **Note:** This row has no Class B account level reporting.

### **Federal Income Taxes**

- 1510 Fixed Charges - Enter on this row only those amounts from Accounts 7510, 7520, 7530 and 7540 (carriers reporting at the Class B account level, use Account 7500) that are attributable to operating fixed charges. The amount of operating fixed charges are obtained from total fixed charges less fixed charges attributable to non-operating net investment. Non-operating fixed charges are calculated by taking the ratio of non-operating net investment to the total net investment times total fixed charges.
- 1520 IRS Income Adjustment - This amount is the difference between taxable income reported for IRS purposes and the taxable income shown in accordance with Part 32. A positive value represents a net increase to taxable income and a negative value represents a net decrease to taxable income.
- 1530 FCC Taxable Income Adjustment - This row shall contain the net of: (1) taxable income not included above which the Commission has expressly allowed for ratemaking purposes; and (2) taxable income included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a taxable income allowance and a negative value represents a taxable income disallowance.
- 1540 Investment Tax Credit Amortization - Enter the balance of Account 7210 in Columns (b) and (c). Enter the amortized balance of Account 7210 in Columns (d) and (f) through (v). **Note:** This row has no Class B account level reporting.
- 1550 FCC Investment Tax Credit Adjustment - This row shall contain the net of: (1) ITC not include above which the Commission has expressly allowed for ratemaking purposes; and (2) the ITC included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance to amortized investment tax credit and a negative value represents a net disallowance.



- 1590 Federal Income Taxes - For Column (b), enter the total of Accounts 7220 and the appropriate portion of 7250 minus the amortized amount of Account 7210. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Columns (d) and (f) through (v), calculate this amount by applying the applicable statutory federal income tax rate to the adjusted taxable income (Row 1090 plus Rows 1290, 1520 and 1530 less Rows 1190, 1390, 1490, 1510) less (Rows 1540 and 1550). (I.e., tax rate x (1090 + 1290 + 1520 + 1530 - 1190 - 1390 - 1490 - 1510) - [1540 + 1550].) **Note:** This row has no Class B account level reporting.
- 1595 Taxes – Federal, State, & Other - **This row is only for those carriers reporting at the Class B account level.** For Column (b), enter the total of Account 7200. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Columns (d) and (e), enter the amount applicable to SNFA, Intra-Company, and Other Adjustment. For columns (f) through (v), enter the amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). This should also include Net Federal Income Taxes as follows: Total Operating Revenues (Row 1090), Other Operating Income/Losses (Row 1290), IRS Income Adjustment (Row 1520), and FCC Taxable Income Adjustment (Row 1530) less Total Operating Expenses (Row 1190), Total Non-operating Items (Row 1390), Operating State Taxes, Operating Local Taxes, Operating Other Taxes, and Fixed Charges (Row 1510) times the applicable statutory federal income tax rate, less Investment Tax Credit Amortization and FCC Investment Tax Credit Adjustment (Row 1550). **Note: This amount represents what was reported on Rows 1490 and 1590 in prior years (1990 – 1998).**

### **Plant-In-Service**

Plant-In-Service - All investment data reported in Columns (f) through (v) must be average investment calculated by one of two methods: (1) divide the sum of the average monthly investments by the number of months in the reporting period; (2) divide the sum of (a) one half of the investment balance at the end of the previous year, (b) one half of the investment balance at the end of the current reporting period, and (c) the end of the month investment balances for each month in the current reporting period, excluding the final month, by the number of months in the reporting period. Investment data reported in Columns (b), (c) and (d) are reported as booked at the end of the current reporting period. The averaging method used must be consistent with ARMIS Reports 43-03 and 43-04. **Note:** If another method is being used, please footnote.

- 1620 Support Plant- The total of Accounts 2111 through 2124. For those carriers reporting at the Class B account level, enter the total of Account 2110.
- 1630 Operator Systems Equipment - The balance of Account 2220.
- 1640 Central Office Equipment-Switching - The total of Accounts 2211 through 2215. For those carriers reporting at the Class B account level, enter the total of Account 2210.

- 1650 Central Office Equipment-Transmission - The total of Accounts 2231 and 2232. For those carriers reporting at the Class B account level, enter the total of Account 2230.
- 1660 Cable and Wire Facilities - The total of Accounts 2411 through 2441. For those carriers reporting at the Class B account level, enter the total of Account 2410.
- 1670 Information Origination/Termination Equipment - The total of Accounts 2311 through 2362. For those carriers reporting at the Class B account level, enter the total of Account 2310.
- 1680 Amortizable Assets - The total of Accounts 2681, 2682 and 2690. For those carriers reporting at the Class B account level, enter the total of Accounts 2680 and 2690.
- 1690 Total Plant-In-Service - The total of Rows 1620, 1630, 1640, 1650, 1660, 1670 and 1680.

### **Other Investments**

- 1705 Other Jurisdictional Assets-Net - The balance of Account 1500. A positive value represents an increase to assets and a negative value represents a decrease to assets.
- 1710 Property Held for Future Telecommunications Use – The balance of Account 2002. **Note:** Property owned and held for longer than two years must be excluded from the ratebase and ratemaking considerations by inclusion of the original costs and associated accumulated depreciation in Column (d) – Adjustments.
- 1720 Telecommunications Plant Under Construction - The balance of Account 2003. **Note:** Construction projects that have been suspended for six months or more must be excluded from the ratebase and ratemaking considerations by inclusion of all direct and indirect costs in Column (d) – Adjustments.
- 1730 Plant Acquisition Adjustment - The balance of Account 2005. Amounts excluded from ratemaking are removed in Row 1780.
- 1740 Investment in Nonaffiliated Companies - The balance of Account 1402. The amount directly related to Class B Rural Telephone Bank Stock shall be included in the rate base. Amounts excluded from ratemaking are removed in Row 1780.
- 1750 Other Deferred Charges - The balance of Accounts 1437 through 1439. Amounts excluded from ratemaking are removed in Row 1780.
- 1760 Inventories - The balance of Account 1220.

- 1770 Cash Working Capital - This amount equals that portion of investment required to meet current expenses. The calculation of this amount shall take into account revenue and expense items, which are received or paid for before the service is rendered and expense items received or disbursed after the service is rendered. This amount must be developed pursuant to CC Docket 86-497.
- 1780 FCC Investment Adjustment - This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance. This row will NOT include any Telecommunications Plant Under Construction as a Part 65 Adjustment.
- 1790 Total Other Investments - The total of Rows 1705 through 1780.

### Reserves

- 1820 Accumulated Depreciation - The total of Accounts 3100 and 3200.
- 1830 Accumulated Amortization - The total of Accounts 3410, 3420, 3500, and 3600. For those carriers reporting at the Class B account level, enter the total of Accounts 3400, 3500, and 3600.
- 1840 Deferred Operating Income Taxes - The total of Accounts 4100 and 4340.
- 1850 Customer Deposits - The balance of Account 4040. This amount is separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service.<sup>1</sup>
- 1870 Other Deferred Credits - The balance of Account 4360. Amounts excluded from ratemaking are removed in Row 1885.
- 1881 Other Long-Term Liabilities – The balance of Account 4310.
- 1882 Deferred Tax Liabilities – The balance of Accounts 4341 and 4361.
- 1883 Other Jurisdictional Liabilities and Deferred Credits - The balance of Account 4370.

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<sup>1</sup> This method for separation of customer deposits between state and interstate will be used as an interim measure until such time as provision is made for separation of customer deposits in Part 36 of the Commission's Rules. See Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, Report and Order, 3 FCC Rcd 269 (1987).

1885 FCC Reserve Adjustment - This amount shall contain the net of: (1) reserve items not included above which the Commission has expressly included for ratemaking purposes; and (2) reserve items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net reserve allowance and a negative value represents a net reserve disallowance.

1890 Total Reserves - The total of Rows 1820 through 1885.

### **Return Data**

1910 Average Net Investment - The total of Rows 1690 and 1790 less Row 1890.

1915 Net Return - The total of Rows 1090 and 1290 less Rows 1190, 1390, 1490 and 1590. For those carriers reporting at the Class B account level, enter the total of Rows 1090 and 1290 less 1190, 1390 and 1595.

1920 Rate of Return - Row 1915 divided by Row 1910, multiplied by 100. Round to 2 decimal places. All price cap companies should insert zeros in Columns (m), (n), (p), (r) and (s).

### **Miscellaneous Data**

1950 Lifeline Adjustment - Enter this amount pursuant to Section 54.411.

1960 Universal Service Fund – High Loop Cost - Universal service fund high loop cost support received for the reporting period as calculated by the universal service fund administrator pursuant to Sections 36.601 – 641 (rural carriers) or Section 54.309 (non-rural carriers).

1970 Common Line Support-Long Term - Enter the amount of long-term support (LTS), which is a portion of the carrier's Universal Service contribution payment submitted to NECA pursuant to Section 69.612(a). The amount reported in this row is calculated as follows: Total Interstate and International End User Telecommunications Revenue (less International Exception Revenue) from January 1, 2001 to December 31, 2001 times 0.006135 (the LTS portion of the annualized Universal Service contribution factor). The revenues to be used in this calculation are as reported to NECA April 1, 2002 on FCC Form 499A, line 420, columns (d) + (e). This item is reported as a negative amount.  
**Note:** Carriers that are in the Common Line Pool will report zero.

TABLE I - COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, specified in the Commission's Rules. Columns (b) and (c) shall be reported as booked. Column (d) shall contain booked and the off-book adjustments necessary to arrive at the amount subject to separations. The remaining columns shall be reported as adjusted.

<u>Column</u>	<u>Description</u>
b.	<u>Total</u> - This column reflects the operating results for each of the rows itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions and are reported as booked.
c.	<u>Nonregulated</u> - This column reflects the amount of each row pertaining to nonregulated activities in compliance with Docket 86-111. These amounts are reported as booked.
d.	<u>Adjustments</u> - This column reflects adjustments made to each row for costs related to shared network facility arrangements and intra-company subsidiary contracts. This column also includes all remaining adjustments such as prior period adjustments and adjustments necessary to arrive at the amount subject to separations. In addition, Part 36 study adjustments to reflect the reallocation of common power and common other costs between the COE accounts in Part 32 should be entered in this column. The affected rows are 1630, 1640 and 1650. These amounts are reported as booked.
f.	<u>Subject to Separations</u> - This column reflects that portion of each row that must be allocated between state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Column (b) less Columns (c) and (d). This amount also equals the total of Columns (g) and (h) except for those rows where a N/A appears in Column (g).
g.	<u>State</u> - This column reflects that portion of each row that is allocated to the state jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.
h.	<u>Interstate</u> - This column reflects that portion of each row that is allocated to the interstate jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules.
m.	<u>Common Line</u> - This column reflects those amounts that are assigned to the common line access elements pursuant to Part 69 of the Commission's Rules.

Traffic Sensitive - These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules.

- n. Switching - This column reflects that portion of each row associated with connection of toll lines to toll lines, or toll lines to local central offices, exclusive of equal access costs if the exchange carrier has a separate equal access rate element. The amounts entered in this column are applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
- p. Transport - This column reflects that portion of each line item applicable to charges assessed upon all interexchange carriers who use switching or transport facilities that are apportioned to the transport element or elements for purposes of apportioning net investment. The amounts entered in this column are assigned to the Transport Access elements pursuant to Part 69 of the Commission's Rules.
- r. Total Traffic Sensitive - This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules.  
**Note:** This column is the total of Columns (n) and (p), plus Traffic Sensitive - Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).
- s. Special Access - This column reflects that portion of each row applicable to the total of all sub-elements that have been established for the use of equipment or facilities assigned to the Special Access element for purposes of apportioning net investment. The amounts entered in this column are assigned to the Special Access element pursuant to Part 69 of the Commission's Rules.
- u. Billing and Collection - This column reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- v. Interexchange (IX) - This column reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

## TABLE II - DEMAND ANALYSIS TABLE

## ANNUAL DATA - END OF YEAR VIEW

## GENERAL INSTRUCTIONS

Rows 2050 and 2060 of this table should contain annual data reported in thousands. Rows 2090 through 2150 should also be reported as end of the year data and reported in whole numbers.

## ROW INSTRUCTIONS

Row    Item Description

2050. Total Premium traffic sensitive MOU are calculated using premium local switching revenues and the appropriate rates. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
2060. Total Non-Premium traffic sensitive MOU are calculated using non-premium local switching revenues and the appropriate rates. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
2090. Single Line Business Access Lines subject to the single line business interstate end user common line charge, pursuant to Section 69.104(h), (c), and (e) excluding company official, mobile telephone/pagers, off-premises extensions, and special access. Enter end-of-year, in-service amounts. Include resold lines, pursuant to Section 51.617(a).
2100. Residence Lifeline Access Lines for which the interstate end user common line charge, pursuant to Section 54.503 is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission. Enter end-of-year, in-service amounts. Include resold lines, pursuant to Section 51.617(a).
2110. Residence Non-Lifeline Access Lines subject to the residence interstate end user common line charge, pursuant to Sections 69.104(c), (e), (f), and (g). This count will include employee concession lines. Enter end-of-year, in-service amounts. Include resold lines, pursuant to Section 51.617(a).
2120. Multiline Business Access Lines subject to the multiline business interstate end user common line charge, pursuant to Sections 69.104(b), (c), and (d)(1) including payphone lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines. Enter end-of-year, in-service amounts. Include resold lines, pursuant to Section 51.617(a).
2140. Access Lines Subject To A Special Access Surcharge are the number of lines subject to the special access surcharge pursuant to Sections 69.5(c) and 69.115. Enter end-of-year, in-service amounts.
2150. Total Billable Access Lines are lines billed the end user common line charge or the special access surcharge. Enter the sum of Rows 2090 through 2140.

## COLUMN INSTRUCTIONS

Column

- (bb) Annual – For Rows 2050 and 2060, enter the calculated amount. For Rows 2090 through 2150, enter the end of the year data for the reporting period.



## TABLE III – POLE AND CONDUIT RENTAL CALCULATION INFORMATION

## GENERAL INSTRUCTIONS

Table III requires annual reporting, on an end-of-the-year basis the financial and operational data for the carriers' operations.

Row    Item Description

**Financial Information:**

- 100    Telecommunications Plant-in-Service – Account 2001.
- 101    Gross Investment – Poles – Account 2411.
- 102    Gross Investment – Conduit – Account 2441.
- 200    Accumulated Depreciation – Total Plant-in-Service – Account 3100.
- 201    Accumulated Depreciation – Poles – Total accumulated depreciation – Poles Investment (Account 2411).
- 202    Accumulated Depreciation – Conduit – Total accumulated depreciation – Conduit Investment (Account 2441).
- 301    Depreciation Rate – Poles – Enter the depreciation rate used by the carrier in accordance with Part 32, Section 32.2000(g) of the Commission's Rules. If the depreciation rate is 5.1%, enter 5.10.
- 302    Depreciation Rate – Conduit – Enter the depreciation rate used by the carrier in accordance with Part 32, Section 32.2000(g) of the Commission's Rules. If the depreciation rate is 3.2%, enter 3.20.
- 401    Net Current Deferred Operating Income Taxes–Pole – Enter the portion of Account 4100 that represents pole investment. **Note:** The amount that is reported on this row could be the booked amount, if the appropriate subsidiary records are maintained, or a calculated amount. If this amount is calculated, the proration formula used in the calculation must be the same as specified in the Order titled, Amendment of Rules and Policies Governing Pole Attachments, CC Docket No. 97-98, Implementation of Section 703(e) of the Telecommunications Act of 1996, CC Docket No. 97-151, FCC 01-170 (adopted May 22, 2001). An amount not reported here can not be used to calculate attachment rates.
- 402    Net Current Deferred Operating Income Taxes–Conduit –Enter the portion of Account 4100 that represents conduit investment. Also, see the note in Row 401.
- 403    Net Current Deferred Operating Income Taxes–Total – Account 4100.

- 404 Net Non-current Deferred Operating Income Taxes–Pole – Enter the portion of Account 4340 that represents pole investment. Also, see the note in Row 401.
- 405 Net Non-current Deferred Operating Income Taxes–Conduit– Enter the portion of Account 4340 that represents conduit investment. Also, see the note in Row 401.
- 406 Net Non-current Deferred Operating Income Taxes–Total – Account 4340.
- 501.1 Pole Maintenance Expense – Account 6411 (excluding pole rental expenses).
- 501.2 Pole Rental Expense – Account 6411 (excluding pole maintenance expenses).
- 501 Pole Expense – Account 6411 (Rows 501.1 + 501.2).
- 502.1 Conduit Maintenance Expense – Account 6441 (excluding conduit rental expenses).
- 502.2 Conduit Rental Expense – Account 6441 (excluding conduit maintenance expenses).
- 502 Conduit Expense – Account 6441 (Rows 502.1 + 502.2).
- 503 General & Administrative Expense – Accounts 6710 and 6720.
- 504 Operating Taxes – The sum of Accounts 7210 through 7250.

**Operational Data**

- 601 Equivalent Number of Poles – The number of solely owned poles plus the sum of the products of the numbers of jointly owned poles times their ownership percentages. Where the ownership percentage is unknown, assume 50%. Do not include leased poles. Include poles used to support both local loop and interoffice facilities. Round to the nearest whole number.

Example:

<u>No. of Poles</u>	<u>%</u>	<u>Ownership</u>	<u>Equivalent No. of Poles</u>
4		10%	0.4
8		30%	2.4
20		50%	<u>10.0</u>
			12.8 (rounded to 13)

Conduit System - Pipes in the Conduit Systems account (Account 2441). This includes conduit, whether underground, in tunnels, or on bridges (which is reusable in place), through which cables are pulled. Include both local loop and interoffice facilities.

- 602 Conduit System Trench Kilometers – Total length of the trenches that contain the ducts.

603 Conduit System Duct Kilometers – The number of ducts times the trench kilometers.

700 Additional Rental Calculation Information – Enter (1) or (0). Enter (1) if rental rates are developed for attachments other than to poles or conduit. If none, enter (0). If (1) is entered, a footnote is required that provides all account numbers and balances used to establish the additional rental rates.

#### COLUMN INSTRUCTIONS

##### Column

(b) Amount – Enter the ending balance for the reporting period for all rows, except Row 700, identified in Column (a).

## A. **Introduction**

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43–01, the ARMIS Annual Summary Report.

## B. **General Format**

### 1. **Electronically-Filed Data**

- a. For data reporting years 1990 through 2002 and beyond, carriers must file their ARMIS Reports electronically. Electronic submission of ARMIS reports is made through the Internet by selecting the “**ARMIS-Filers Site**” link on the ARMIS Home Page, at <http://www.fcc.gov/wcb/armis/>.
- b. All files must be coded in ASCII. Header records in the ARMIS Report data files must include the report number, company, study area, period, COSA code, version, and submission number. 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. 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.
- c. A separate ASCII file must be prepared for each report. More than one ASCII file can be included in the same electronic upload file – which is created by the data validation program – as long as they are for the same report and cover the same period and version (different submission numbers are allowed).
- d. The electronic submission will serve as the carrier’s official filing.

### 2. **ASCII File Name** – each file has six components:

- a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs)
- b. the last two digits of the year which is covered by the data
- c. the letters “AS”
- d. a decimal point
- e. the letter “P”, “C”, or “U” to indicate whether this is the Public version, the Confidential version, or the Unrestricted version
- f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year’s data

For example, the file name for the Unrestricted Version of the initial Annual Summary Report data file to be submitted by Illinois Bell to cover the calendar year 2002 would be LBIL02AS.U01:

LBIL COSA for Illinois Bell  
02 Data for calendar year 2002  
AS Annual Summary Report data file  
. Decimal point  
U Unrestricted version  
01 First submission of this year's data

3. **Data Items That Are "Not Available" or Are "Withheld"** - See Sections B and C of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
4. **Portable Document File (PDF) Format** – ARMIS-related documents, identified in Section H below, must be converted to PDF format prior to submitting the documents to the Commission. The scanned PDF document resolution should be no greater than 300 dpi. The PDF file name and the directory where the files are located must include **only** letters and/or numbers with **NO** spaces. The file name must end with the "pdf" extension.

### C. Data Entry Conventions

1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use   123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe".
3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
4. Do NOT include "\$", "%", embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.
5. In any numeric data field designated by N/A, enter -99999. If a "Public Version" is filed, enter -88888 in any numeric data field for which data are "Withheld" to indicate that confidential treatment has been requested. **DO NOT** override N/As. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, -99999 is entered as -99999.00.

6. If a reporting carrier wishes to apply data to a field containing a N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

**D. Rounding Conventions**

1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
2. All minutes of use (MOU) data to be provided in the Demand Analysis Table must be rounded to the nearest thousand.
3. All access line data (Single Line Business, Residence Lifeline, etc.) to be provided in the Demand Analysis Table must be reported in whole numbers.
4. Rate of return amounts must be entered as in the following example and rounded to 2 decimal places.

Example: 23.70561 percent must be entered as 23.71

5. Operational data reported in the Pole & Conduit Table must be reported in actual units.

**E. Footnotes**

1. **General:**
  - a. 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 detailed footnote text to explain the specific circumstances.
  - b. If the reporting carrier does not follow the procedures described in the row and column instructions of the Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.
  - c. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.

- d. The footnote text must be included in the Footnote Text Records.
2. **Mandatory:** Certain items require accompanying footnotes and those items are specified in the appropriate section of the instructions for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

#### F. **Errata**

1. Carriers are under a legal obligation to correct any erroneous data discovered in ARMIS Reports. See Section B of the Reporting Procedures for the use of submission numbers when an erratum occurs.
2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.
3. These references must be included in the Erratum Record(s). In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

#### G. **Data Validation Programs**

1. Each reporting carrier must validate its data by using the most recent edit check program, 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.
2. The edit check program creates the electronic upload file to be used as the carrier's official filing. It will normally contain the following:
  - a. The ASCII file(s)
  - b. Text files that will be stored in the data base
  - c. The edit check results ("the discrepancy report")
  - d. Other related documents – one each per upload file, when applicable – in PDF format

H. **Related Documents** – are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be in PDF format and must be included in the electronic upload file. The related documents to be filed with Report 43-01 are described below:

1. **Transmittal Letter** - Each ARMIS report submission must be accompanied by a letter of transmittal and the letter must be included in each electronic upload file. See Section G.1 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.

2. **Data Certification Statement** - Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including a certification statement in each electronic upload file. See Section G.2 of the Reporting Procedures for a description of the information to be included in the statement.
3. **Part 64 Annual Certifications** - These certifications are filed by specific companies and must be included in the electronic upload file for ARMIS Report 43-01, beginning with reporting year 2001. See the 43-01 Report Definition for details.

#### I. Data Record Descriptions

The nine data record types are described below. Unless otherwise indicated, report the same number of records per record type, for both Class A and Class B account level reporting. See pages 7 through 20 for record layouts. The automated file will consist of the following record types:

1. Record Type H1 – Header Record  
One Type H1 record per file. The first record of each file. Contains identifying data. See page 7 for record layout.
2. Record Type L2 – Label Record  
One Type L2 record per file. The second record of each file. Contains report number, accounting level reporting (Class A or Class B), carrier name, study area name, etc. See page 8 for record layout.
3. Record Type R4 – (Table I) Revenue Requirement Data Record  
68 Type R4 records per file for Class A account level reporting as shown on pages 3 – 6 of the Report Definition **or** 60 Type R4 records per file for Class B account level reporting as shown on pages 7 – 10. Each record contains data values for a particular revenue or revenue requirement element broken out by the cost categories and access elements. See pages 9 through 11 for record layout.
4. Record Type D1 – (Table II) Demand Analysis Data Record  
12 Type D1 records per file. One record for each of the 12 rows of demand analysis data (end of year view) as shown on page 11 of the Report Definition. Each record contains yearly details of minutes of use data. In addition, the last six records contain access line data. See page 12 for record layout.
5. Record Type P1 – (Table III) Pole and Conduit Rental Calculation Information Data Record  
21 Type P1 records per file. One record for each of the 21 rows of pole and conduit rental information as shown on page 12 of the Report Definition. Each record contains yearly data. See page 13 for record layout.
6. Record Type C2 – Confidential Treatment Record  
Optional. Zero or more Type C2 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 14 & 15 for record layout.



7. Record Type F1 – Footnote Record

Optional. Zero or more Type F1 records per file. Contains explanatory footnote text. Certain items require accompanying mandatory footnotes and those items are specified in the appropriate section of the instructions for filing the 43-01. See pages 16 & 17 for record layout.

8. Record Type E2 – Erratum Record

Zero Type E2 records in the first submission of a year's data. One or more Type E2 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. Contains information to identify the data which was corrected in the submission. See pages 18 & 19 for record layout.

9. Record Type T1 – Trailer Record

One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 20 for record layout.

RECORD TYPE H1 – HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL02AS.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	2002	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20020315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1            2            3            4            5  
12345678901234567890123456789012345678901234567890123456789  
 Sample record:  
 1001,"LBIL","H1","LBIL02AS.U01",2002,0,20020315,"U",01,"XQ"

RECORD TYPE L2 – LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-01"	18 – 35	Always contains "FCC REPORT 43-01" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A or B ) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2002 to Dec 2002"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy" Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8 9  
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456

Sample record:

1002,"LBIL","L2","FCC REPORT 43-01","A","Illinois Bell ","Illinois ",

1 1 1  
 0 1 2

789012345678901234567890123

Continuation of sample record:

"Jan 2002 to Dec 2002","XQ"

RECORD TYPE R4 – REVENUE REQUIREMENT DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1010	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"R4"	13 – 16	Always contains the letter R capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	1090.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 1010.0 to 1970.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	81728 –or– 12.00	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. DO NOT override designated N/As. Format: Right justified and space filled. Enter –99999 in integer rows and –99999.00 in percentage rows where a field is designated by N/A. Enter –88888 in integer rows and –88888.00 in percentage rows on the “public version” to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	2716	45 – 53	Column (d) data Format: See Field 5 above.
8	Column (f) data	72580	55 – 63	Column (f) data Format: See Field 5 above.
9	Column (g) data	5432	65 – 73	Column (g) data Format: See Field 5 above.

RECORD TYPE R4 – REVENUE REQUIREMENT DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	Column (h) data	67148	75 – 83	Column (h) data Format: See Field 5 above.
11	Column (m) data	5432	85 – 93	Column (m) data Format: See Field 5 above.
12	Column (n) data	2716	95 – 103	Column (n) data Format: See Field 5 above.
13	Column (p) data	5432	105 – 113	Column (p) data Format: See Field 5 above.
14	Column (r) data	16296	115 – 123	Column (r) data Format: See Field 5 above.
15	Column (s) data	5432	125 – 133	Column (s) data Format: See Field 5 above.
16	Column (u) data	19136	135 – 143	Column (u) data Format: See Field 5 above.
17	Column (v) data	19136	145 – 153	Column (v) data Format: See Field 5 above.
18	End of Record Code	"XQ"	155 – 158	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE R4 – REVENUE REQUIREMENT DATA RECORD (continued)

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

1	2	3	4	5	6	7	8	9
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234								
Sample Record:								
1010,"LBIL","R4",1090.0,	81728,	5432,	2716,	72580,	5432,	67148,	5432,	
1067,"LBIL","R4",1920.0,-99999.00,-99999.00,-99999.00,-99999.00,-99999.00,-99999.00,-99999.00,								25.27,
1	1	1	1	1	1			
0	1	2	3	4	5			
567890123456789012345678901234567890123456789012345678901234567890123456789012345678								
Continuation of sample record:								
2716,	5432,	16296,	5432,	19136,	19136,"XQ"			
35.62,	12.43,	22.65,	23.71,	11.22,-99999.00,"XQ"				

RECORD TYPE D1 – DEMAND ANALYSIS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1071	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"D1"	13 – 16	Always contains the letter D capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	2050.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 2050.0 to 2150.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (bb) data	768945	25 – 33	This field contains the data corresponding to column (bb) as shown on the Form Section of the Report Definition. Format: Right justified and space filled. Enter –88888 in integer rows and –88888.00 in percentage rows on the “public version” to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	End of Record Code	"XQ"	35 – 38	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

1                    2                    3  
12345678901234567890123456789012345678  
 Sample Record:  
 1071, "LBIL", "D1", 2050.0, 768954, "XQ"

RECORD TYPE P1 – POLE AND CONDUIT RENTAL CALCULATION INFORMATION DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1079	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"P1"	13 – 16	Always contains the letter P capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 100.0 to 700.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	567890	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. Format: Right justified and space filled. Enter –88888 in integer rows and –88888.00 in percentage rows on the “public version” to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	End of Record Code	"XQ"	35 – 38	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

Certain items require accompanying mandatory footnotes and must be entered in the Footnote text record(s). Record Type P1 requires a mandatory footnote for Row 700.0, if (1) is entered.

1                    2                    3  
12345678901234567890123456789012345678

Sample Record:

1079, "LBIL", "P1", 100.0,    567890, "XQ"



RECORD TYPE C2 – CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1105	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"C2"	13 – 16	Always contains the letter C capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1010	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.



RECORD TYPE F1 – FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1108	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"F1"	13 – 16	Always contains the letter F capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1010	18 – 21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"C "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F1 – FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Sequence Number	1	46 – 47	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: Right justified and space filled.
10	Footnote Text	"Footnote text " (Spaces until pos. 104)	49 – 105	The text of the footnote or of the continuation line. Format: Include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	107 – 110	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

Certain items require accompanying mandatory footnotes and must be entered in the Footnote Text record(s). Record Type P1 requires a mandatory footnote for Table III, Row 700.0, as specified in the appropriate section of the instructions for filing this report.

Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a submission nullifies an existing footnote, remove the footnote.

1 1

1 2 3 4 5 6 7 8 9 0 1

---

123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890

Sample records:

1108,"LBIL","F1",1010,"I ",1090.0,"C ", 1, 1,"Footnote text for footnote 1 ", "XQ"

1109,"LBIL","F1",1010,"I ",1090.0,"C ", 1, 2,"continuation text for footnote 1 ", "XQ"

1110,"LBIL","F1",1010,"I ",1090.0,"C ", 1, 3,"last line of footnote 1. ", "XQ"

1111,"LBIL","F1",1010,"I ",1090.0,"F ", 2, 1,"Footnote 2 pertains to Col F, Table I, Row 1090.0 ", "XQ"

1112,"LBIL","F1",1010,"I ",1090.0,"G ", 3, 1,"Footnote 3 pertains to Col G, Table I, Row 1090.0 ", "XQ"

1113,"LBIL","F1",1020,"I ",1190.0,"ZZ", 4, 1,"Footnote 4 pertains to all cols of Table I, Row 1190.0.", "XQ"

1114,"LBIL","F1",9999,"I ",9999.0,"M ", 5, 1,"Footnote 5 pertains to all rows of Table I Column M. ", "XQ"

1115,"LBIL","F1",1071,"II ",2050.0,"BB", 6, 1,"Footnote 6 pertains to Col BB of Table II Row 2050.0. ", "XQ"

1116,"LBIL","F1",1104,"III ", 700.0,"B ", 7, 1,"Footnote 7 pertains to Col B of Table III Row 700.0. ", "XQ"

RECORD TYPE E2 – ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1117	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"E2"	13 – 16	Always contains the letter E capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1010	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"C "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE E2 – ERRATUM RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"F "	42 – 45	
9	Third Column Label	"G "	47 – 50	Fields 8 thru 26 are similar to Field 7 and are used when the correction is in the same row and more than one column.
.				Otherwise, enter “ ”.
26	Twentieth Col. Label	" "	132 – 135	
27	Footnote Number	1	137 – 139	This field contains the footnote number that explains the correction. Format: Right justified and space filled.
28	End of Record Code	"XQ"	141 – 144	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new submission.

If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.

In addition to including these references in the erratum record(s) of the automated report, carriers must include a brief statement indicating the reason for the errata in the transmittal letter.

1 2 3 4 5 6 7 8 9  
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456

Sample records:

1117,"LBIL","E2",1010,"I",1090.0,"C","F","G"," "," "," "," "," "," "," "," "," "," ","  
1118,"LBIL","E2",1020,"I",1190.0,"ZZ"," "," "," "," "," "," "," "," "," "," ","  
1119,"LBIL","E2",9999,"I",9999.0,"M"," "," "," "," "," "," "," "," "," "

1 1 1 1 1  
0 1 2 3 4

789012345678901234567890123456789012345678901234

Continuation of sample records:

" "," "," "," "," "," "," "," "," "," 1,"XQ"  
" "," "," "," "," "," "," "," "," "," 4,"XQ"  
" "," "," "," "," "," "," "," "," "," 5,"XQ"

RECORD TYPE T1 – TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1120	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"T1"	13 – 16	Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Contact Person	"John Doe " (spaces until pos. 58)	18 – 59	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61 – 82	The Contact Person’s telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	84 – 87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8  
 12345678901234567890123456789012345678901234567890123456789012345678901234567  
 Sample record:  
 1120,"LBIL","T1","John Doe", "(202) 555-1212 x123 ", "XQ"