

Approved by OMB
3060-0395

Edition Date: 12/2002

SUMMARY

Estimated Average Burden Hours Per Response 395

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report and lists the company level USOA data which must be provided annually. Mid-sized ILECs as defined by Section 32.9000, are relieved from filing this report.

The ARMIS USOA Report contains the following tables:

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All monetary figures must be rounded to the nearest thousand dollars. All percentage amounts and ratios must be rounded to 2 decimal places. Service life must be rounded to 1 decimal place. Unless otherwise indicated, account balances must reflect the operations as of the end of the reporting period (December 31, 20XX).

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

When 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 USOA Report collects the operating results of the carrier's total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC

to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 395 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing the burden, to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

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

STATE ROW NUMBERS AND CODES
REFERENCE TABLE

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

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

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

Use State Names and Codes when applicable throughout the 43-02 Report. Note that the rows with the state totals and row numbers and codes on them apply to Table B-7.

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Table C-3
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Table C-3 – RESPONDENT CORPORATE INFORMATION

Row No.	Classification (a)	Name/State (b)	Title and Department Over Which Jurisdiction is Exercised (c)	Term Expired or Current Term Will Expire (d)	Served Continuously From (e)
0010	Exact Name of Respondent <u>States of Operation</u>		N/A	N/A	N/A
0020	State of Operation		N/A	N/A	N/A
0021	State of Operation		N/A	N/A	N/A
0022	State of Operation		N/A	N/A	N/A
0023	State of Operation		N/A	N/A	N/A

0039	State of Operation		N/A	N/A	N/A
0101	Director				
0102	Director				
0103	Director				
0104	Director				
0105	Director				
0106	Director				
0107	Director				
0108	Director				
0109	Director				
0110	Director				

0199	Director				
0201	Officer				
0202	Officer				
0203	Officer				
0204	Officer				
0205	Officer				
0206	Officer				
0207	Officer				
0208	Officer				
0209	Officer				
0210	Officer				

0299	Officer				

****Denotes missing rows.

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Table C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description/ Identification (b)	Date (c)	Description of Contract (d)	State (e)	Date of Change (f)	Description of Change (g)	Est. Increase or Decrease Annual Rev. (h)	Est. Savings or Additional Cost to Public (i)
	<u>Substantial Portions or All Property Sold</u>								
0210	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0211	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0212	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0220	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0221	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0222	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A

0290	Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0291	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
0292	Cont. of Particulars of Property Sold		N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Important Contracts, Agreements, Etc.</u>								
1610	Important Contract or Agreement					N/A	N/A	N/A	N/A
1611	Important Contract or Agreement					N/A	N/A	N/A	N/A
1612	Important Contract or Agreement					N/A	N/A	N/A	N/A
1613	Important Contract or Agreement					N/A	N/A	N/A	N/A
1614	Important Contract or Agreement					N/A	N/A	N/A	N/A
1615	Important Contract or Agreement					N/A	N/A	N/A	N/A

1793	Important Contract or Agreement					N/A	N/A	N/A	N/A
	<u>Important Changes In Service and Rate Schedules</u>								
0401	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0402	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0403	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0404	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0405	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0406	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0407	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0408	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0409	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0410	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0411	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0412	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0413	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0414	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				
0415	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				

0999	Change in Service and Rate Schedules	N/A	N/A	N/A	N/A				

****Denotes missing rows.

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TABLE B-1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

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

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TABLE B-1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

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

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TABLE B-1 - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

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

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

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TABLE B-1 - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

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

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TABLE B-2 - STATEMENT OF CASH FLOWS
 (Dollars in thousands)

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

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

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

****Denotes missing rows.

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

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

****Denotes missing rows.

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

Row No.	Classification (a)	Company Name (b)	Account 1180			
			Beg. Balance (m)	Gross Debit (n)	Gross Credit (o)	Net (p)
<u>AFFILIATED COMPANIES</u>						
Equity Method:						
0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	*****	*****	****	****	****	****
0128	Investment					
0129	All Other Investments	N/A				
0130	Total Equity Method	N/A				

Cost Method:

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

****Denotes missing rows.

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Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx
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 COSA: xxxx

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

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

Cost Method:

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

****Denotes missing rows.

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

Row No.	Classification (aa)	Company Name (ab)	Account 1210				Total (ao)
			Beg. Balance (ak)	Gross Debit (al)	Gross Credit (am)	Net (an)	

AFFILIATED COMPANIES

Equity Method:

0301	Investment						
0302	Investment						
0303	Investment						
0304	Investment						
0305	Investment						
****	*****	*****	*****	*****	*****	*****	*****
0328	Investment						
0329	All Other Investments	N/A					
0330	Total Equity Method	N/A					

Cost Method:

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

****Denotes missing rows.

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Table B-4
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TABLE B-4 - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
 (Dollars in thousands)

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

A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

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

B. ANALYSIS OF ASSETS SOLD TO AFFILIATES

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

****Denotes missing rows.

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Table B-5
 Page 1 of 2

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

(Dollars in thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor vehicles				
0110	Aircraft				
0120	Tools and other work equipment				
0150	Buildings				
0160	Furniture				
0180	Office support equipment				
0190	Company communications equipment				
0200	General purpose computers				
0210	Total Support Assets				
0220	Non-digital switching				
0230	Digital electronic switching				
0270	Total Central Office Switching				
0280	Operator systems				
0290	Satellite and earth station facilities				
0300	Other radio facilities				
0310	Circuit equipment				
0320	Total Central Office-Transmission				
0330	Station apparatus				
0340	Customer premises wiring				
0350	Large private branch exchange				
0360	Public telephone terminal equipment				
0370	Other terminal equipment				
0380	Total Information Origination/Termination				
0390	Poles				
0400	Aerial cable				
0410	Underground cable				
0420	Buried cable				
0430	Submarine cable				
0440	Deep sea cable				
0450	Intra-building network cable				
0460	Aerial wire				
0470	Conduit systems				
0480	Total Cable and Wire Facilities				
0490	Total Accumulated Depreciation				

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Table B-5
 Page 2 of 2

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

(Dollars in thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor vehicles					
0110	Aircraft					
0120	Tools and other work equipment					
0150	Buildings					
0160	Furniture					
0180	Office support equipment					
0190	Company communications equipment					
0200	General purpose computers					
0210	Total Support Assets					
0220	Non-digital switching					
0230	Digital electronic switching					
0270	Total Central Office Switching					
0280	Operator systems					
0290	Satellite and earth station facilities					
0300	Other radio facilities					
0310	Circuit equipment					
0320	Total Central Office-Transmission					
0330	Station apparatus					
0340	Customer premises wiring					
0350	Large private branch exchange					
0360	Public telephone terminal equipment					
0370	Other terminal equipment					
0380	Total Information Origination/Termination					
0390	Poles					
0400	Aerial cable					
0410	Underground cable					
0420	Buried cable					
0430	Submarine cable					
0440	Deep sea cable					
0450	Intra-building network cable					
0460	Aerial wire					
0470	Conduit systems					
0480	Total Cable and Wire Facilities					
0490	Total Accumulated Depreciation					

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

(Dollars in thousands)

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

EXAMPLE:

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

(Use a separate page for reporting each jurisdiction.)

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

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

EXAMPLE:

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

(Use a separate page for reporting each jurisdiction.)

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

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Table B-10
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TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

(Dollars in thousands)

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

****Denotes missing rows.

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Table I-1
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TABLE I-1 - INCOME STATEMENT ACCOUNTS

(Dollars in thousands)

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

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TABLE I-1 - INCOME STATEMENT ACCOUNTS
 (Dollars in thousands)

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

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TABLE I-1 - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/ Acct. No.	Account Title (a)	Amount (b)
	<u>Plant Nonspecific Operations</u>	
6511	PHFTU	
665	Account 6512 - Provisioning	
6510	Other property plant and equipment expense	
6531	Power	
6532	Network administration	
6533	Testing	
675	Account 6534 - Plant operation administration	
685	Account 6535 - Engineering	
6530	Network Operations	
6540	Access	
6561	Depreciation-TPIS	
6562	Depreciation-PHFTU	
6563	Amortization-tangible	
6564	Amortization-intangible	
6565	Amortization-other	
6560	Depreciation & Amortization Expense	
690	Total Plant Nonspecific Operations	
	<u>Customer Operations</u>	
6611	Product management	
6612	Sales	
6613	Product advertising	
6610	Marketing expense	
6621	Call completion	
6622	Number services	
6623	Customer services	
6620	Service Expense	
700	Total Customer Operations	
	<u>Corporate Operations</u>	
6711	Executive	
6712	Planning	
6710	Executive and Planning	
6721	Accounting & finance	
6722	External relations	
6723	Human resources	
6724	Information management	
6725	Legal	
6726	Procurement	
6727	Research and development	
6728	Other general and administrative	
6720	General & Administrative	
6790	Provision for uncollectible notes	
710	Total Corporate Operations Expense	
720	Total Operating Expenses	
730	Income Before Other Operating Items and Taxes	

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Table I-1
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TABLE I-1 - INCOME STATEMENT ACCOUNTS
 (Dollars in thousands)

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

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Table I-1
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TABLE I-1 - INCOME STATEMENT ACCOUNTS
 (Dollars in thousands)

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

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

(Dollars in thousands)

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

A. ANALYSIS OF SERVICES PURCHASED FROM AFFILIATES

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

B. ANALYSIS OF SERVICES SOLD TO AFFILIATES

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

****Denotes missing rows.

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

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

OTHER SPECIAL CHARGES

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

ABANDONED CONSTRUCTION PROJECTS AMOUNTING TO \$500,000 OR MORE

0210	Name of Project		
0211	Name of Project		
****	****	****	****
0219	Total Abandoned Construction Projects Amounting to \$500,000 or more	N/A	

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

PENALTIES AND FINES AMOUNTING TO \$500,000 OR MORE

0230	Name of Penalty and/or Fine		
0231	Name of Penalty and/or Fine		
****	****	****	****
0239	Total Penalties and Fines Amounting to \$500,000 or more	N/A	

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

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

****Denotes missing rows.

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

(Dollars in thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
---------	-----------------------	-----------------------	------------

ADVERTISING AND INFORMATION SERVICES - EXCEEDING \$1,000,000

0201	Name of Advertising and Information Service		
0202	Name of Advertising and Information Service		
0203	Name of Advertising and Information Service		
****	*****	****	****
0599	Total Advertising and Information Services Exceeding \$1,000,000	N/A	

AUDIT AND ACCOUNTING SERVICES - EXCEEDING \$500,000

0601	Name of Audit and Accounting Service		
0602	Name of Audit and Accounting Service		
0603	Name of Audit and Accounting Service		
****	*****	****	****
0699	Total Audit and Accounting Services Exceeding \$500,000	N/A	

CLERICAL AND OFFICE SERVICES - EXCEEDING \$1,000,000

0701	Name of Clerical and Office Service		
0702	Name of Clerical and Office Service		
0703	Name of Clerical and Office Service		
****	*****	****	****
0799	Total Clerical and Office Services Exceeding \$1,000,000	N/A	

COMPUTER AND DATA PROCESSING SERVICES - EXCEEDING \$1,000,000

0801	Name of Computer and Data Processing Service		
0802	Name of Computer and Data Processing Service		
****	*****	****	****
0899	Total Computer and Data Processing Services Exceeding \$1,000,000	N/A	

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Table I-7
 Page 2 of 3

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

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
CONSULTING AND RESEARCH SERVICES – EXCEEDING \$500,000			
0901	Name of Consulting and Research Service		
0902	Name of Consulting and Research Service		
0903	Name of Consulting and Research Service		
****	*****	****	****
1299	Total Consulting and Research Services Exceeding \$500,000	N/A	
FINANCIAL SERVICES – EXCEEDING \$500,000			
1301	Name of Financial Service		
1302	Name of Financial Service		
1303	Name of Financial Service		
****	*****	****	****
1399	Total Financial Services Exceeding \$500,000	N/A	
LEGAL – EXCEEDING \$500,000			
1401	Name of Legal Service		
1402	Name of Legal Service		
1403	Name of Legal Service		
****	*****	****	****
1499	Total Legal Services Exceeding \$500,000	N/A	
MEMBERSHIP FEES AND DUES – EXCEEDING \$50,000			
1501	Name of Association		
1502	Name of Association		
****	*****	****	****
1599	Total Membership Fees and Dues Exceeding \$50,000	N/A	
PERSONNEL SERVICES – EXCEEDING \$1,000,000			
1601	Name of Personnel Service		
1602	Name of Personnel Service		
****	*****	****	****
1699	Total Personnel Services Exceeding \$1,000,000	N/A	

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

(Dollars in thousands)

Row No.	Nature of Service (a)	Name of Recipient (b)	Amount (c)
PRINTING AND DESIGN SERVICES – EXCEEDING \$1,000,000			
1701	Name of Printing and Design Service		
1702	Name of Printing and Design Service		
1703	Name of Printing and Design Service		
****	*****	*****	*****
1799	Total Printing and Design Services Exceeding \$1,000,000	N/A	
SECURITY SERVICES – EXCEEDING \$1,000,000			
1801	Name of Security Service		
1802	Name of Security Service		
1803	Name of Security Service		
****	*****	*****	*****
1899	Total Security Services Exceeding \$1,000,000	N/A	
1900	Contributions	N/A	
2000	Directory Services	N/A	

****Denotes missing rows.

TABLE C-3 – RESPONDENT CORPORATE INFORMATION

GENERAL INSTRUCTIONS

This table displays information on the identity, state(s) of operation, the board of directors and general officers of the carrier.

ROW INSTRUCTIONS

ROW

- 0010 Exact Name of Respondent – Enter the exact name of the carrier.
- 0020 through 0039 States of Operation – Enter the state or states in which the operating company operates. **Note:** Include only those rows with data to be reported.
- Director
- 0101 through 0199 Each of these rows is provided for entry of data associated with the board of directors. Use one row for each director.
- Officer
- 0201 through 0299 Each of these rows is provided for entry of data associated with officers. Use one row for each officer.

COLUMN DESCRIPTIONS

COLUMN

- (b) Name/State – The following information should be entered in each of the rows: Row 0010 – Name; Rows 0020 through 0039 – State; and Rows 0101 through 0299 – Name and address (City and State) of each person who was a director or a general officer during the reporting period.

Columns (c) through (e) apply only to Rows 0101 through 0299.

- (c) Title and Department Over Which Jurisdiction is Exercised – Enter the title and the department over which each officer exercised jurisdiction.
- (d) Term Expired or Current Term Will Expire – Enter the year, i.e., yyyy, the term expired or the year the current term will expire for each director reported in column (b). If a term has no expiration date, enter zeros, i.e., “0000”.
- (e) Served Continuously From – Enter from the first year to the last year, i.e., mm/dd/yyyy to mm/dd/yyyy, the length each officer or director reported in column (b) has served continuously.

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

GENERAL INSTRUCTIONS

The purpose of this table is to disclose important changes during the reporting period of the carrier. Give concise answers to each of the queries.

NOTICE: All carriers that file this table are required to file a paper copy of the operating company's Annual SEC 10K Report. This requirement is in accordance with the Report and Order in *Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase I*, CC Docket No. 99-253, FCC 00-78 (adopted March 2, 2000). This paper copy will be filed with the FCC, Wireline Competition Bureau, Industry Analysis and Technology Division, 445 Twelfth Street, S.W.; 6-A220, Washington, D.C. 20554.

ROW INSTRUCTIONS

ROWSubstantial Portions or All Property Sold

0210 through 0292 Each of these rows is provided for entry of data associated with substantial portions or all property sold during the reporting period exceeding \$500,000. Use no more than three rows per item to give particulars if during the reporting period a substantial portion or all of the property of the carrier was sold, merged, or abandoned, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company, and the consideration received.

Important Contracts or Agreements

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

Important Changes in Service and Rate Schedules

0401 through 0999 Each of these rows is provided for entry of data associated with important changes in service and rate schedules during the reporting period exceeding \$500,000. Use one row per item.

COLUMN DESCRIPTIONS

COLUMN

- (b) Description/Identification - Enter the data being reported on Rows 0210 through 0292. For Rows 1610 through 1793, enter the identification of the contract or agreement and name of the contracting party. Enter ‘Common Carrier’, ‘Affiliated Company’ or ‘Broadcasting Company’ as the identification of the type of the company with whom the respondent has entered into a contract and the name of the contracting party.

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

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

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

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

TABLE B - 1 - BALANCE SHEET ACCOUNTS

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

<u>Row</u>	
1120	<u>Cash and Equivalents</u> - This amount equals the total of Rows/Accounts 1130 through 1160.
120	<u>Total Noncash Current (excluding prepayments)</u> - This amount equals the total of Rows/Accounts 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201.
1280	<u>Prepayments</u> - This amount equals the total of Rows/Accounts 1290 through 1330.
130	<u>Total Current Assets</u> - This amount equals the total of Rows/Accounts 1120, 120, 1280 and 1350.
150	<u>Total Noncurrent Assets</u> - This amount equals the total of Rows/Accounts 1401 through 1500.
210	<u>Total Plant</u> - This amount equals the total of Rows/Accounts 2001 through 2007.
2110	<u>Land and Support</u> - This amount equals the total of Rows/Accounts 2111 through 2124.
2215	<u>Electro-Mechanical Switching</u> - This amount equals the total of Rows/Accounts 2215.1 through 2215.3.
2210	<u>Central Office - Switching</u> - This amount equals the total of Rows/Accounts 2211, 2212 and 2215.
2231	<u>Radio Systems</u> - This amount equals the total of Rows/Accounts 2231.1 and 2231.2.
2230	<u>Central Office - Transmission</u> - This amount equals the total of Rows/Accounts 2231 and 2232.
2310	<u>Information Origination/Termination</u> - This amount equals the total of Rows/Accounts 2311 through 2362.

- 2410 Cable and Wire Facilities - This amount equals the total of Rows/Accounts 2411 through 2441.
- 240 Total Telecommunications Plant-in-Service (Before Amortizable Assets) - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310 and 2410.
- 2680 Amortizable Tangible Assets - This amount equals the total of Rows/Accounts 2681 and 2682.
- 260 Total Telecommunications Plant-in-Service - This amount equals the total of Rows/Accounts 240, 2680, and 2690. This amount must also equal Row/Account 2001.
- 3400 Accumulated Amortization-Tangible - This amount equals the total of Rows/Accounts 3410 and 3420.
- 340 Total Depreciation and Amortization - This amount equals the total of Rows/Accounts 3100, 3200, 3300, 3400, 3500 and 3600.
- 350 Net Plant - This amount equals Row 210, Column (af) less Row 340 Column (b).
- 360 Total Assets - This amount equals the total of Rows/Accounts 130, 150, and 350.
- 410 Total Current Liabilities - This amount equals the total of Rows/Accounts 4010 through 4130.
- 420 Total Long-Term Debt - This amount equals the total of Rows/Accounts 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230.
- 430 Total Other Liabilities and Deferred Credits - This amount equals the total of Rows/Accounts 4310 through 4370.
- 440 Total Stockholders' Equity - This amount equals the total of Rows/Accounts 4510 through 4550.
- 450 Total Liabilities and Stockholders' Equity - This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal Row 360.
- 490 Retained Earnings (End of Year) - This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550.

COLUMN DESCRIPTIONS

Column

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

TABLE B-2 - STATEMENT OF CASH FLOWS

GENERAL INSTRUCTIONS

This table displays cash flows from the operating activities of the reporting carrier. All negative numbers should be immediately preceded by a minus (-) sign. All amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

Row

- 0100 Net Income/Loss - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal Row 790, Column (bb), Table I-1.
- 0110 Depreciation and Amortization - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal Row 6560, Column (ab), Table I-1.
- 0120 Provision for Losses for Accounts Receivable - Enter the amount for this account for the current reporting period as a positive number. This amount must equal Row 5300, Column (b), Table I-1.
- 0130 Deferred Income Taxes-Net - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number. The amount must equal the total of Rows 7250, 7450, and 7640, Table I-1.
- 0140 Unamortized Investment Tax Credit-Net - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If the amount is a credit amount, enter it as a negative number. The amount must equal the total of Rows 7210 and 7410, Table I-1.
- 0150 Allowance for Funds Used During Construction - Enter the amount for this account for the current reporting period as a negative number. This amount must equal Row 7340, Table I-1.
- 0160 Net Change in Operating Receivables - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.
- 0170 Net Change in Materials, Supplies and Inventories - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.

- 0180 Net Change in Operating Payables and Accrued Liabilities - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreased, enter it as a negative number.
- 0190 Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter this change as a positive number.
- 0200 Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.
- 0210 Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.
- 0220 Total Adjustments - Enter the total of Rows 0110 through 0210.
- 0230 Net Cash Provided by/Used in Operating Activities - Enter the sum of Rows 0100 and 0220.
- 0240 Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.
- 0250 Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If this resulted in a net cash outflow, enter the amount as a negative number.
- 0260 Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.
- 0270 Proceeds from Repayment of Advances - Enter the proceeds received during the current reporting period as a positive number.
- 0280 Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
- 0290 Net Cash Provided by/Used in Investing Activities - Enter the sum of Rows 0240 through 0280.

- 0300 Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.
- 0310 Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
- 0320 Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.
- 0330 Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.
- 0340 Repayment of Long-Term Debt - Enter repayment of long-term debt for the current reporting period as a negative number.
- 0350 Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.
- 0360 Proceeds from Issue of Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.
- 0370 Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.
- 0380 Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.
- 0390 Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
- 0400 Net Cash Provided by Financing Activities - Enter the total of Rows 0300 through 0390.
- 0410 Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.
- 0420 Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of Rows 0230, 0290, 0400, and 0410.
- 0430 Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.

0440 Cash and Cash Equivalents at End of Period - Enter the sum of Rows 0420, and 0430 This amount equals Row 1120, Column (b), Table B-1.

COLUMN DESCRIPTIONS

COLUMN

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

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

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

GENERAL INSTRUCTIONS

This table displays the amount of carrier investment in affiliated companies accounted for under the "equity method", the amount of carrier investment in affiliated companies under the "cost method", and carrier investment in nonaffiliated companies. All amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

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

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

COLUMN DESCRIPTIONS

COLUMN

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of assets from, and the sale of assets to, affiliates. All dollar amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

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

COLUMN DESCRIPTIONS

COLUMN

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

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROW

- 0100 Motor Vehicles - Enter the amount for this category.
- 0110 Aircraft - Enter the amount for this category.
- 0120 Tools and Other Work Equipment - Enter the amount for this category.
- 0150 Buildings - Enter the amount for this category.
- 0160 Furniture - Enter the amount for this category.
- 0180 Office Support Equipment - Enter the amount for this category.
- 0190 Company Communications Equipment - Enter the amount for this category.
- 0200 General Purpose Computers - Enter the amount for this category.
- 0210 Total Support Assets - Enter the total of Rows 0100 through 0200.
- 0220 Analog Electronic Switching - Enter the amount for this category.
- 0230 Digital Electronic Switching - Enter the amount for this category.
- 0240 Step-by-Step Switching - Enter the amount for this category.
- 0250 Crossbar Switching - Enter the amount for this category.
- 0260 Other Electro-mechanical Switching - Enter the amount for this category.
- 0270 Total Central Office Switching - Enter the total of Rows 0220 through 0260.
- 0280 Operator Systems - Enter the amount for this category.
- 0290 Satellite and Earth Station Facilities - Enter the amount for this category.

- 0300 Other Radio Facilities - Enter the amount for this category.
- 0310 Circuit Equipment - Enter the amount for this category.
- 0320 Total Central Office-Transmission - Enter the total of Rows 0290 through 0310.
- 0330 Station Apparatus - Enter the amount for this category.
- 0340 Customer Premises Wiring - Enter the amount for this category.
- 0350 Large Private Branch Exchange - Enter the amount for this category.
- 0360 Public Telephone Terminal Equipment - Enter the amount for this category.
- 0370 Other Terminal Equipment - Enter the amount for this category.
- 0380 Total Information Origination/Termination - Enter the total of Rows 0330 through 0370.
- 0390 Poles - Enter the amount for this category.
- 0400 Aerial Cable - Enter the amount for this category.
- 0410 Underground Cable - Enter the amount for this category.
- 0420 Buried Cable - Enter the amount for this category.
- 0430 Submarine Cable - Enter the amount for this category.
- 0440 Deep Sea Cable - Enter the amount for this category.
- 0450 Intrabuilding Network Cable - Enter the amount for this category.
- 0460 Aerial Wire - Enter the amount for this category.
- 0470 Conduit Systems - Enter the amount for this category.
- 0480 Total Cable and Wire Facilities - Enter the total of Rows 0390 through 0470.
- 0490 Total Accumulated Depreciation - Enter the total of Rows 0210, 0270, 0280, 0320, 0380, and 0480.

COLUMN DESCRIPTIONS

COLUMN

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

CREDITS DURING THE YEAR

- (c) Accruals - Enter the amount of the accumulated depreciation charged to Account 6561.
- (d) Salvage - Enter the amount of salvage and insurance associated with plant retired for each row.
- (e) Other Credits - Enter the amount of total other credits to accumulated depreciation associated with any other items. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.

CHARGES DURING THE YEAR

- (f) Retirements With Traffic - Enter the amount charged to accumulated depreciation associated with plant retired with traffic for each row. **Note: This column is only used to reflect the sale of depreciable property with traffic. Enter only the estimated amount of accrued depreciation. The remaining undepreciated plant value is reported in Account 7350, Gain or losses from the disposition of certain property.**
- (g) Retirements Without Traffic - Enter the amount charged to accumulated depreciation associated with plant retired without traffic for each row.
- (h) Cost of Removal - Enter the amount of cost of removal of plant retired for each row.
- (i) Other Charges - Enter the amount of total other charges to accumulated depreciation associated with any other item. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.
- (j) Ending Balance - Enter the total of Columns (b)+(c)+(d)+(e) minus Columns (f)+(g)+(h)+(i) as the end of year balance for each row.

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

GENERAL INSTRUCTIONS

This table displays the plant investment for the current reporting period and its associated accumulated depreciation by jurisdiction. This does not include amortizable assets, amortized tangibles or intangibles. All amounts must be rounded to the nearest thousand, except ratios which are to be rounded to two decimal places.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

COLUMN

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

TELEPHONE PLANT BEFORE AMORTIZABLE ASSETS (Accounts 2110 through 2441)

- (b) Beginning Balance - Enter the balance at the beginning of the year for each row reported.
- (c) Telephone Plant Additions - Enter the amount of telecommunications plant additions for each row reported. **Note:** All entries must be positive, use Column (f) to report all transfers or adjustments that have been charged to the plant accounts.
- (d) Telephone Plant Retirements With Traffic - Enter the amount of telecommunications plant retired with traffic as appropriate for each row reported.
- (e) Telephone Plant Retirements Without Traffic - Enter the amount of telecommunications plant retired without traffic for each row reported.
- (f) Other Charges and Credits - Enter the net amount of other charges and credits to the telecommunications plant for the year for each row reported. The net debit amount shall be reported as a positive amount and the net credit amount as a negative amount. **Note:** Adjustments booked during the reporting period that correct activities booked in a prior period should be included in this column.

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

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

ACCUMULATED DEPRECIATION (Account 3100)

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

Note: Columns (h) through (m) above must agree with Columns (b) through (j) of Row 490 of Table B-5

TABLE B-7 - BASES OF CHARGES FOR DEPRECIATION

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROW

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

COLUMN DESCRIPTIONS

COLUMN

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

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

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

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays outstanding payables at the end of the year for each affiliate creditor. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROWName of Affiliate

- 0101 through 0150 Each of these rows is provided for the entry of data associated with outstanding payables to affiliate creditors. Use one row for each affiliate creditor to whom the carrier owed an amount at the end of the reporting year. Include only those rows with data to be reported.
- 0160 Total - Enter the total of Rows 0101 through 0150.

COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the name of the affiliate creditor for each row.
- (c) Balance at Beginning of the Year - Enter the balance at the beginning of the year for each row.

ACTIVITY DURING THE YEAR

- (d) Gross Debits - Enter the gross debit amounts for each row.
- (e) Gross Credits - Enter the gross credit amounts for each row.
- (f) Balance at End of the Year - Enter the total of Columns (c) and (e) less Column (d) as the end of the year balance for each row.

TABLE I-1 - INCOME STATEMENT ACCOUNTS

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROW

- 510 Basic Local Service Revenue - This amount equals the total of Rows/Accounts 5001 through 5004.
- 520 Local Network Services Revenues - This amount equals the total of Rows/Accounts 510, 5040, 5050, 5060, and 5069.
- 5080 Network Access Revenue - This amount equals the total of Rows/Accounts 5081 through 5084.
- 5100 Long Distance Message Revenue - The balance of Account 5100.
- 5110 Unidirectional Long Distance Revenue - This amount equals the total of Rows/Accounts 5111 and 5112.
- 5120 Long Distance Private Network Revenue - This amount equals the total of Rows/Accounts 5121 through 5129.
- 525 Long Distance Network Services Revenues This amount equals the total of Rows/Accounts 5100, 5110, 5120, 5160, and 5169.
- 5260 Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5261 through 5269.
- 5200 Miscellaneous Revenue - This amount equals the total of Rows/Accounts 5230, 5240, 5250, 5260, and 5270. **Note:** The nonregulated revenues for the above rows/accounts should be reported on Row/Account 5280.

- 5300 Uncollectible Revenue - This amount equals the total of Rows/Accounts 5301 and 5302, which includes uncollectible regulated and nonregulated revenues.
- 530 Total Operating Revenues - This amount equals the total of Rows/Accounts 520, 5080, 525, 5200, 5280 less 5300.
- 615 Account 6112 – Motor vehicles - This amount equals the total of Account 6112.
- 625 Account 6113 – Aircraft - This amount equals the total of Account 6113.
- 635 Account 6114 – Tools and other work equipment - This amount equals the total of Account 6114.
- 6110 Network Support - This amount equals the total of Rows 615, 625, and 635.
- 6120 General Support - This amount equals the total of Rows/Accounts 6121 through 6124.
- 6210 Central Office-Switching - This amount equals the total of Rows/Accounts 6211 through 6215.
- 6230 Central Office-Transmission - This amount equals the total of Rows/Accounts 6231 and 6232.
- 6310 Information Origination/Termination - This amount equals the total of Rows/Accounts 6311 through 6362.
- 6410 Cable and Wire Facilities - This amount equals the total of Rows/Accounts 6411 through 6441.
- 650 Total Plant Specific Operations Expenses - This amount equals the total of Rows/Accounts 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
- 665 Account 6512 – Provisioning - This amount equals the total of Account 6512.
- 6510 Other Property Plant and Equipment - This amount equals the total of Rows/Accounts 6511 and 665.
- 675 Account 6534 – Plant Operation Administration - This amount equals the total of Account 6534.
- 685 Account 6535 – Engineering - This amount equals the total of Account 6535.
- 6530 Network Operations - This amount equals the total of Rows/Accounts 6531, 6532, 6533, 675, and 685.
- 6560 Depreciation and Amortization - This amount equals the total of Rows/Accounts 6561 through 6565.

- 690 Total Plant Non-Specific Operations Expense - This amount equals the total of Rows/Accounts 6510, 6530, 6540, and 6560.
- 6610 Customer Operations-Marketing - This amount equals the total of Rows/Accounts 6611 through 6613.
- 6620 Customer Operations - Services - This amount equals the total of Rows/Accounts 6621 through 6623.
- 700 Total Customer Operations - This amount equals the total of Rows/Accounts 6610 and 6620.
- 6710 Executive and Planning - This amount equals the total of Rows/Accounts 6711 and 6712.
- 6720 General and Administrative - This amount equals the total of Rows/Accounts 6721 through 6728.
- 710 Total Corporate Operations - This amount equals the total of Rows/Accounts 6710, 6720, and 6790.
- 720 Total Operating Expenses - This amount equals the total of Rows/Accounts 650, 690, 700 and 710.
- 730 Income Before Other Operating Items and Taxes - This amount equals the total of Row 530, Column (b) less Row 720, Column (ab).
- 7100 Other Operating Income and Expenses - This amount equals the total of Rows/Accounts 7110 through 7160. This formula assumes that all increases to net income amounts are reported as positive amounts.
- 7200 Operating Taxes - This amount equals the total of Rows/Accounts 7220 + 7230 + 7240 + 7250 - 7210. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income.
- 7300 Nonoperating Income and Expense - This amount equals the total of Rows/Accounts 7310 + 7320 + 7330 + 7340 + 7350 + 7360 - 7370.
- 7400 Nonoperating Taxes - This amount equals the total of Rows/Accounts 7420 + 7430 + 7440 + 7450 - 7410. This formula assumes that amounts for investment tax credits (i.e., Account 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income.
- 7500 Interest and Related Items - This amount equals the total of Rows/Accounts 7510 through 7540.

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

COLUMN DESCRIPTIONS

COLUMN

- (b) Amount - Enter the ending balance for the reporting period for each account/item identified in Column (a).

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

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of services from, and the sale of services to affiliates. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

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

COLUMN DESCRIPTIONS

COLUMN

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

TABLE I-6 - SPECIAL CHARGES

GENERAL INSTRUCTIONS

This table displays expenses the carriers incurred for special charges during the current reporting period. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

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

OTHER SPECIAL CHARGES

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

Abandoned Construction Projects Amounting to \$500,000 or More - The cost of construction projects that have been abandoned during the reporting period.

0210 through 0218 Each of these rows is provided for entry of data associated with abandoned construction projects charged to Account 7370. Use one row for each item amounting individually to \$500,000 or more.

0219 Total Abandoned Construction Projects Amounting to \$500,000 or More - Enter the total of Rows 0210 through 0218.

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

Penalties and Fines Amounting to \$500,000 or More - The amount of penalties, fines or lawsuit settlements that have occurred during the reporting period.

0230 through 0238 Each of these rows is provided for entry of data associated with penalties and fines charged to Account 7370. Use one row for each item amounting individually to \$500,000 or more.

- 0239 Total Penalties and Fines Amounting to \$500,000 or More - Enter the total of Rows 0230 through 0238.
- 0240 Charitable, Social or Other Community Welfare - Enter the total amount of charitable, social or other community welfare charged to Account 7370.
- 0250 All Other Items in the Aggregate - Enter total amount of all other items charged to Account 7370.
- 0260 Total of Other Special Charges - Enter the total of Rows 0200, 0219, 0220, 0239, 0240 and 0250.
- 0270 Total of Account 7370 - Enter the total of Rows 0100 and 0260.

COLUMN DESCRIPTIONS

COLUMN

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

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

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROWAdvertising and Information Services - Exceeding \$1,000,000

0201 through 0598 Each of these rows is provided for entry of data associated with payments for advertising and information services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

0599 Total Advertising and Information Services - Exceeding \$1,000,000 - Enter the total of Rows 0201 through 0598.

Audit and Accounting - Exceeding \$500,000

0601 through 0698 Each of these rows is provided for entry of data associated with payments for audit and accounting services. Use one row for each recipient to whom payments exceeding \$500,000 were made.

0699 Total Audit and Accounting Services - Exceeding \$500,000. - Enter the total of Rows 0601 through 0698.

Clerical and Office Services - Exceeding \$1,000,000

0701 through 0798 Each of these rows is provided for entry of data associated with payments for clerical and office services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

0799 Total Clerical and Office Services - Exceeding \$1,000,000 - Enter the total of Rows 0701 through 0798.

Computer and Data Processing Services - Exceeding \$1,000,000

0801 through 0898 Each of these rows is provided for entry of data associated with payments for computer and data processing services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

0899 Total Computer and Data Processing Services - Exceeding \$1,000,000 - Enter the total of Rows 0801 through 0898.

Consulting and Research Services - Exceeding \$500,000

0901 through 1298 Each of these rows is provided for entry of data associated with payments for consulting and research services. Use one row for each recipient to whom payments exceeding \$500,000 were made.

1299 Total Consulting and Research Services - Exceeding \$500,000 - Enter the total of Rows 0901 through 1298.

Financial - Exceeding \$500,000

1301 through 1398 Each of these rows is provided for entry of data associated with payments for financial services. Use one row for each recipient to whom payments exceeding \$500,000 were made.

1399 Total Financial Services - Exceeding \$500,000 - Enter the total of Rows 1301 through 1398.

Legal - Exceeding \$500,000

1401 through 1498 Each of these rows is provided for entry of data associated with payments for legal services. Use one row for each recipient to whom payments exceeding \$500,000 were made.

1499 Total Legal Services - Exceeding \$500,000 - Enter the total of Rows 1401 through 1498.

Membership Fees and Dues - Exceeding \$50,000

1501 through 1598 Each of these rows is provided for entry of data associated with payments for membership fees and dues in associations of telecommunications companies, trade, technical and professional associations, and other organizations charged to operating expenses; and social and athletic clubs, service clubs, and other organizations charged to Account 7370. Use one row for each recipient to whom payments exceeding \$50,000 were made.

1599 Total Membership Fees and Dues - Exceeding \$50,000 - Enter the total of Rows 1501 through 1598.

Personnel Services - Exceeding \$1,000,000

1601 through 1698 Each of these rows is provided for entry of data associated with payments for personnel services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

1699 Total Personnel Services - Exceeding \$1,000,000 - Enter the total of Rows 1601 through 1698.

Printing and Design Services - Exceeding \$1,000,000

1701 through 1798 Each of these rows is provided for entry of data associated with payments for printing and design services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

1799 Total Printing and Design Services - Exceeding \$1,000,000 - Enter the total of Rows 1701 through 1798.

Security Services - Exceeding \$1,000,000

1801 through 1898 Each of these rows is provided for entry of data associated with payments for security services. Use one row for each recipient to whom payments exceeding \$1,000,000 were made.

1899 Total Security Services - Exceeding \$1,000,000 - Enter the total of Rows 1801 through 1898.

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

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

COLUMN DESCRIPTIONS

COLUMN

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

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

A. **Introduction**

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-02, the ARMIS USOA 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-Fileers 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 “US”
- 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 USOA Report data file to be submitted by Illinois Bell to cover the calendar year 2002 would be LBIL02US.U01:

LBIL	COSA for Illinois Bell
02	Data for calendar year 2002
US	USOA 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. When records require the entry of multiple rows of data for a particular item, enter data in only those rows for which there are data to report.
5. Section ID row number records have been added for identifying sections of a table that require reporting multiple rows of data for a particular item. This record includes a counter to show the total number of rows or the total number of individual sets of rows in a section.
6. Records requiring the use of specific row numbers for a set of rows in a particular section of a table must follow the sequence patterns as shown in the Forms Section of the Report Definition.

7. When records require the use of row numbers that are associated with a state code or name, use assigned row numbers and the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks, left justified and space filled.

Example: For the Automated Report, enter only the state row numbers and state codes (e.g., “110,” “AL,” . . .)

8. In any data field requiring the entry of a state or territory (e.g., State of Incorporation, States of Operation, etc.) enter the state code on the Automated Report, not the state name, as shown on the State Row Numbers and Codes Reference Table of the Report Definition. State Codes are to be enclosed in double quotation marks and left justified and space filled, e.g., “NY”.
9. 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.
10. In data fields requiring an entry of a date (e.g., Table C-5, Date of Change) or year (e.g., Table C-5, Term Expired or Current Term will Expire), enter as “mmddyyyy” or “yyyy”. If there is no date to report, zero fill date as, “00000000” or “0000”. Do not leave blank or insert “N/A.” These entries must be enclosed in double quotation marks and left justified.
11. 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.
12. If a reporting carrier wishes to apply data to a field containing an 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 percentage amounts (e.g., Expected Long Term Return On Assets) must be entered as in the following example and rounded to two decimal places.

Example: 23.70561 percent should be entered as 23.71

3. All ratios must be rounded to two decimal places. Service life (e.g., Bases of Charges for Depreciation) must be rounded to one decimal place.
4. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 20xx).

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 43-02 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 for a description of the information to be included in the statement.
3. **Annual SEC 10k Report** - This report will not be included in the electronic upload file for Report 43-02. A paper copy of this report should be filed with the initial annual filings. See the 43-02 Report Definition for details on where to file the reports.

I. **Data Record Descriptions**

The twenty-one data record types are described below. See pages 10 through 65 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 10 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. See page 11 for record layout.
3. Record Type A3 – (Table C-3) Respondent Corporate Information Data Record
218 or less Type A3 records per file as shown on page 6 of the Report Definition.
One Type A3 record to report the exact name of the respondent.
One Type A3a record to show the total number of records entered for each state of operation, followed by 1 to 20 Type A3a records for each state of operation.
One Type A3b record to show the total number of directors reported, followed by 1 to 99 Type A3b records for each director.
One Type A3c record to show the total number of officers reported, followed by 1 to 99 Type A3c records for each officer.
Each record provides the corporate information for a respondent. See pages 12-14 for record layout.
4. Record Type A5 – (Table C-5) Important Changes During the Year Data Record
869 or less Type A5 records per file as shown on page 7 of the Report Definition.
One Type A5a record to show the total number of rows used to report the particulars of the substantial portions or all property sold, followed by 0 to 27 Type A5a records for reporting the particulars of each property sold during the current reporting period exceeding \$500,000.
One Type A5b record to show the total number of important contracts, agreements, etc., followed by 0 to 184 Type A5b records for entry of data associated with important contracts and agreements entered into during the current reporting period.
One Type A5c record to show the total number of important changes in service and rate schedules, followed by 0 to 599 Type A5c records to report data associated with the important changes in service and rate schedules during the current reporting period exceeding \$500,000.
Each record discloses important changes during the reporting period for the carrier. See pages 15-22 for record layout.
5. Record Type B1 – Account Balance Data Record
88 Type B1 records per file.
Include one Type B1 record for each of the 33 rows as shown on page 8 of the Report Definition.
After the Type P1 records (see below), include one Type B1 record for each of the 55 rows as shown on pages 10 & 11 of the Report Definition.
Each record contains the ending balance or dollar amount recorded in that particular account. See page 23 for record layout.
6. Record Type P1 – Balance/Income Period Activity Data Record (from Table B-1)
51 Type P1 records per file. One record for each of the 51 rows as shown on pages 9 and 10 of the Reporting Definition. Each record contains the details of the activity of the account during the reporting period. See pages 24 & 25 for record layout.

7. Record Type B2 – Cash Flows Data Record

35 Type B2 records per file. One record of each of the 35 rows of cash activities as shown on page 15 of the Report Definition. Each record contains increase/decrease in cash and cash equivalents. See pages 26 for record layout.

8. Record Type B3 – Investments In Affiliates and Other Companies Data Record

130 or less Type B3 records per file as shown on pages 16 – 21 of the Report Definition.

One Type B3a record to show the total number of investments in affiliates reported using the “equity method” for accounts 1401/1402, 1160 and 1180, followed by 0 to 29 Type B3a records for each investment, followed by one Type B3a record for the total amount of investments using the “equity method.”

One Type B3b record to show the total number of investments in affiliates reported using the “cost method” for accounts 1401/1402, 1160 and 1180, followed by 0 to 29 Type B3b records for each investment, followed by one Type B3b record for the total amount of investments using the “cost method.”

Include One Type B3 record for total affiliates, followed by one Type B3 record for aggregate non-affiliates, followed by one Type B3 record for total investments for accounts 1401/1402, 1160 and 1180.

Continue including Type B3 (c – d, inclusively) records for rows with data to report pertaining to investments in affiliates using the “equity” or “cost” methods, respectively, for accounts 1190, 1200, and 1210. Follow the pattern of the Type B3a and B3b records above.

Include One Type B3 record for total affiliates, followed by One Type B3 record for the aggregate non-affiliates, followed by one Type B3 record for total investments for accounts 1190, 1200, and 1210.

Each record displays the amount of carrier investment in affiliated companies accounted for under the “equity method” and the “cost method” and investment in non-affiliated companies. See pages 27 – 33 for record layout.

9. Record Type B4 – Analysis of Assets Purchased From or Sold to Affiliates Data Record

81 or less Type B4 records per file as shown on page 22 of the Report Definition.

One Type B4a record to show the total number of assets purchased from affiliates, followed by 0 or 1 Type B4a record for the total amount of assets purchased.

One Type B4b record to show the total number of assets sold to affiliates, followed by 0 to 39 Type B4b records for each affiliate, followed by 0 or 1 Type B4b record for the total amount of assets sold.

Each record displays data regarding the purchase of assets from and sales of assets to affiliates. See pages 34 – 36 for record layout.

10. Record Type B5 – Analysis of Entries In Accumulated Depreciation Data Record

37 Type B5 records per file. One record for each of the 37 rows of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100 as shown on pages 23 – 26 of the Report Definition. Each record displays the activities in the accumulated depreciation accounts. See pages 37 – 38 for record layout.

11. Record Type B6 – Summary of Investment and Accumulated Depreciation by Jurisdiction Data Record
One Type B6 record of each row with data to be reported. Include one Type B6 record for total company data, even if there is only one state row to report as shown on page 27 of the Report Definition. Each record displays the plant investment and its associated accumulated depreciation by jurisdiction. See pages 39 – 41 for record layout.
12. Record Type B7 – Bases of Charges For Depreciation by Jurisdiction Data Record
One Type B7 record to show the total number of sets of jurisdictions reported, followed by one Type B7 record for each row with data to be reported as shown on page 28 of the Report Definition. Include One Type B7 record for total company data, even if there is only one state row to report. Each record displays the charges for depreciation for each class or subclass of depreciable plant for which a depreciation rate is determined by jurisdiction. See pages 42 – 45 for record layout.
13. Record Type B10 – Accounts Payable to Affiliates Data Record
52 or less Type B10 records per file. One Type B10 record to show the total number of affiliate creditors reported, followed by 0 to 50 Type B10 records for each affiliate creditor, followed by 0 or 1 Type B10 record for the amount payable as shown on page 29 of the Report Definition. Each record displays outstanding payables to affiliate creditors. See pages 46 – 48 for record layout.
14. Record Type I1 – Income Statement Data Record (Table I-1)
165 Type I1 records per file as shown on pages 30 – 34 of the Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 49 for record layout.
15. Record Type I2 – Analysis of Services Purchased From or Sold To Affiliates Data Record
82 or less Type I2 records per file as shown on page 37 of the Report Definition.
One Type I2a record to show the total number of services purchased from affiliates reported, followed by 0 to 39 Type I2a records for each affiliate, followed by 0 or 1 Type I2a record for the total services purchased.
One Type I2b record to show the total number of services sold to affiliates reported, followed by 0 to 39 Type I2b records for each affiliate, followed by 0 or 1 Type I2b record for the total services sold.
Each record displays data regarding the purchase of services from or sales of services to affiliates. See pages 50-52 for record layout.
16. Record Type I6 – Special Charges Data Record
29 or less Type I6 records per file as shown on page 38 of the Report Definition.
One Type I6 record for the 6 single row entries, respectively.
One Type I6a record to show the total number of abandoned construction projects reported, followed by 0 to 9 Type I6a records for each project entry, followed by one Type I6a record to show the total amount reported for abandoned construction projects.
One Type I6b record to show the total number of penalties and fines reported, followed

by 0 to 9 Type I6b records for each penalty and fine entry, followed by one Type I6b record to show the total amount reported for penalties and fines.
Include One Type I6 record to show the total of all special charges reported.
Each record display expense for the special charge accounts. See pages 53 – 55 for record layout.

17. Record Type I7 – Donations or Payments for Services Rendered By Persons Other Than Employees Data Record

1292 or less Type I7 records per file as shown on pages 39 – 41 of the Report Definition.

One Type I7a record to show the total number of advertising and information services reported, followed by 0 to 397 Type I7a records for each advertising and information services entry, followed by one Type I7a record for total payment for these services.

One Type I7b record to show the total number of audit and accounting services reported, followed by 0 to 97 Type I7b records for each audit and accounting services entry, followed by one Type I7b record for total payment for these services

Continue including Type I7 (c – 1, inclusively) records for the rows with data to report pertaining to the 10 remaining services listed on Table I7, respectively. Follow the pattern of Type I7a and I7b records above.

Each record displays payment to academia or payment for services rendered by persons other than employees. See pages 56 - 58 for record layout.

18. Record Type C3 – Confidential Treatment Record

Optional. Zero or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 59 & 60 for record layout.

19. Record Type F3 – Footnote Record

One or more Type F3 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 43–02. See pages 61 & 62 for record layout.

20. Record Type E4 – Erratum Record

Zero Type E4 records in the first submission of a year's data. One or more Type E4 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 that were corrected in this submission. See pages 63 & 64 for record layout.

21. Record Type T1 – Trailer Record

One Type T1 record. The last record of the file. Contains contact person, etc. See pages 65 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 – 18	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL02US.U01"	20 – 33	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	2002	35 – 38	The year covered by the data.
6	Quarter #	0	40	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20020315	42 – 49	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	51 – 53	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	55 – 56	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"	58 – 61	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
1234567890123456789012345678901234567890123456789012345678901
 Sample record:
 1001, "LBIL", "H1 ", "LBIL02US.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 – 18	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-02"	20 – 37	Always contains "FCC REPORT 43-02" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	39 – 41	Account filing level (Class A) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 73)	43 – 74	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	76 – 97	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2002 to Dec 2002"	99 – 120	Period covered by the data. Format: "mmm yyyy to mmm yyyy". Include quotation marks.
9	End of Record Code	"XQ"	122 – 125	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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678

Sample record:

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

1 1 1
 0 1 2

901234567890123456789012345

Continuation of sample record:

"Jan 2002 to Dec 2002","XQ"

RECORD TYPE A3 (Table C-3) – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1006	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	"A3b "	13 – 18	Always contains the letter A capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type A3. Valid Ids: 15.0, 100.0, and 200.0
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 20.0 to 39.0, 101.0 to 199.0 and 201.0 to 299.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345

Sample record:
 1006,"LBIL","A3b ", 100.0, 2,"XQ"

- OR -

1006,"LBIL","A3b ", 100.0, 0,"XQ"

RECORD TYPE A3 (Table C-3) –RESPONDENT CORPORATE INFORMATION DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1007	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	"A3b "	13 – 18	Always contains the letter A capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 020.0 to 299.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Jane Doe, Chicago, IL " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	"Director... " (spaces until pos. 129)	70 – 130	Column (c) data. Format: See Field 5 above.
7	Column (d) data	"2002" or "0000"	132 – 137	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Format: "yyyy". Enter "0000" in field if designated by N/A or there is no data to report. Include quotation marks.
8	Column (e) data	"01011978 to Present " or "N/A " (spaces until pos. 159)	139 – 160	This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. Format: "mmdyyy to mmdyyy". Enter "N/A" in field if designated by N/A. Include quotation marks.
9	End of Record Code	"XQ"	162 – 165	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A3 (Table C-3) – RESPONDENT CORPORATE INFORMATION DATA RECORD

(continued)

Note: Separate all fields with 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	10
<u>1234567890123456789012345678901234567890123456789012345678901234567890123456789012345</u>									
Sample records:									
1003,"LBIL","A3	"	010.0,"Illinois Bell Telephone Company							","N/A
1004,"LBIL","A3a	"	15.0,	1,"XQ"						
1005,"LBIL","A3a	"	020.0,"IL							","N/A
1006,"LBIL","A3b	"	100.0,	2,"XQ"						
1007,"LBIL","A3b	"	101.0,"Jane Doe, Chicago, IL							","Director
1008,"LBIL","A3b	"	102.0,"Mary Smith, Chicago, IL							","Assistant Director
1009,"LBIL","A3c	"	200.0,	2,"XQ"						
1010,"LBIL","A3c	"	201.0,"Richard Smith, Chicago, IL							","Vice President - Marketing/Business
1011,"LBIL","A3c	"	202.0,"James Brown, Chicago, IL							","Executive Vice President - Finance

1	1	1	1	1	1	1
0	1	2	3	4	5	6
<u>67890123456789012345678901234567890123456789012345</u>						
Continuation of Sample records:						
contin. of record 1003	"	"0000","N/A				","XQ"
contin. Of record 1005	"	"0000","N/A				","XQ"
contin. of record 1007	"	"0000","01011978 to Present				","XQ"
contin. of record 1008	"	"2002","01011979 to Present				","XQ"
Development	"	"2002","02011978 to Present				","XQ"
and External Affairs	"	"1980","10311979 to 10311980"				","XQ"

RECORD TYPE A5 (Table C-5) – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1012	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	"A5a "	13 – 18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	200.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type A5. Valid Ids: 200.0, 400.0 and 1600.0
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 210.0 to 292.0, 401.0 to 999.0 and 1610.0 to 1793.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345

Sample record:

1012, "LBIL", "A5a ", 200.0, 2, "XQ"

- OR -

1012, "LBIL", "A5a ", 200.0, 0, "XQ"

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

1)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1013	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	"A5a "	13 – 18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	210.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 210.0 to 292.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Acquisition of ... " (spaces until pos. 97)	27 – 98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
6	Column (c) data	"00000000"	100 – 109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.
7	Column (d) data	"N/A " (spaces until pos. 150)	111 – 151	Column (d) data. Format: See Field 5 above.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD
(Sample No. 1 continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Column (e) data	"NA"	153 – 156	This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.
9	Column (f) data	"00000000"	158 – 167	Column (f) data. Format: See Field 6 above.
10	Column (g) data	"N/A " (spaces until pos. 212)	169 – 213	Column (g) data. Format: See Field 5 above.
11	Column (h) data	-99999	215 – 223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. 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.
12	Column (i) data	-99999	225 – 233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235 – 238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

2)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1020	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	"A5b "	13 – 18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	1610.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 1610 to 1793.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Common Carrier ... " (spaces until pos. 97)	27 – 98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
6	Column (c) data	"01012002"	100 – 109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.
7	Column (d) data	"Interconnection ..." (spaces until pos. 150)	111 – 151	Column (d) data. Format: See Field 5 above.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD
(Sample No. 2 continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Column (e) data	"IL"	153 – 156	This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.
9	Column (f) data	"00000000"	158 – 167	Column (f) data. Format: See Field 6 above.
10	Column (g) data	"N/A " (spaces until pos. 212)	169 – 213	Column (g) data. Format: See Field 5 above.
11	Column (h) data	-99999	215 – 223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. 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.
12	Column (i) data	-99999	225 – 233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235 – 238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD (Sample No.

3)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1022	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	"A5c "	13 – 18	Always contains the letter A capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	401.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 401.0 to 999.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"N/A " (spaces until pos. 97)	27 – 98	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Format: Left justified and space filled. Enter "N/A" in field if designated by N/A. Include quotation marks.
6	Column (c) data	"00000000"	100 – 109	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Format: "mmddyyyy". Enter "00000000" in field if designated by N/A. Include quotation marks.
7	Column (d) data	"N/A " (spaces until pos. 150)	111 – 151	Column (d) data. Format: See Field 5 above.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR RECORD
(Sample No. 3 continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Column (e) data	"NA"	153 – 156	This field contains the <u>state code</u> corresponding to column (e) as shown in the Report Definition. See reference Table for list of state codes. Format: Left justified and space filled. Enter “N/A” in field if designated by N/A. Include quotation marks.
9	Column (f) data	"01012002"	158 – 167	Column (f) data. Format: See Field 6 above.
10	Column (g) data	"Residential ..." (spaces until pos. 212)	169 – 213	Column (g) data. Format: See Field 5 above.
11	Column (h) data	– 156890	215 – 223	This field contains the data corresponding to column (h) as shown in the Form Section of the Report Definition. 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.
12	Column (i) data	10000	225 – 233	Column (i) data. Format: See Field 11 above.
13	End of Record Code	"XQ"	235 – 238	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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.

RECORD TYPE A5 (Table C-5) – IMPORTANT CHANGES DURING THE YEAR DATA RECORD
(continued)

1 2 3 4 5 6 7 8 9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789

Sample records:

1012,"LBIL","A5a ", 200.0, 2,"XQ"
 1013,"LBIL","A5a ", 210.0,"Acquisition of building, COE equip. and outside plant located in the ",
 1014,"LBIL","A5a ", 211.0,"Broken Arrow Ok. Exchange Boundary began operations on Dec 1, 2002 ",
 1015,"LBIL","A5a ", 212.0,"from the SW Bell Tel. Co St. Louis, MO on June 1, 2002 for \$268,593. ",
 1016,"LBIL","A5a ", 220.0,"Acquisition of building, COE equip. and outside plant located in the ",
 1017,"LBIL","A5a ", 221.0,"Broken Arrow Ok. Exchange Boundary began operations on June 1, 2002",
 1018,"LBIL","A5a ", 222.0,"from the NYNEX Tel. Co Syracuse, NY on Jan. 31, 2002 for \$367,693.50. ",
 1019,"LBIL","A5b ",1600.0, 1,"XQ"
 1020,"LBIL","A5b ",1610.0,"Common Carrier, Allnet Communications Services, Inc. ",
 1021,"LBIL","A5c ", 400.0, 2,"XQ"
 1022,"LBIL","A5c ", 401.0,"N/A ",
 1023,"LBIL","A5c ", 402.0,"N/A "

1 1 1 1 1 1 1 1 1 1 2
 0 1 2 3 4 5 6 7 8 9 0

01234567890123456789012345678901234567890123456789012345678901234567890123456789012345

Continuation of sample records:

(end of Record 1012, Type A5a, Row 200.0)
 "00000000","N/A", "NA", "00000000", "N/A"
 "00000000","N/A", "NA", "00000000", "N/A"
 "00000000","N/A", "NA", "00000000", "N/A"
 "00000000","N/A", "NA", "00000000", "N/A"
 "00000000","N/A", "NA", "00000000", "N/A"
 "00000000","N/A", "NA", "00000000", "N/A"
 (end of Record 1019, Type A5b, Row 1600.0)
 "01012002","Interconnection agreement", "IL", "00000000", "N/A"
 (end of Record 1064, Type A5c, Row 1000.0)
 "00000000","N/A", "NA", "01012002", "Residential Band C Usage...
 "00000000","N/A", "NA", "03012002", "Interstate Tandem Switching..

2 2 2 2
 0 1 2 3

678901234567890123456789012345678

Continuation of sample records:

(end of Record 1012 Type A5a, Row 200.0)
 ... ", -99999, -99999,"XQ"
 ... ", -99999, -99999,"XQ"
 ... ", -99999, -99999,"XQ"
 ... ", -99999, -99999,"XQ"
 ... ", -99999, -99999,"XQ"
 ... ", -99999, -99999,"XQ"
 (end of Record 1019 Type A5b, Row 1600.0)
 ... ", -99999, -99999,"XQ"
 (end of Record 1021, Type A5c, Row 400.0)
 ... ", -156890, 10000,"XQ"
 ... ", 234590, -3700,"XQ"

RECORD TYPE B1 – ACCOUNT BALANCE DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1024	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	"B1 "	13 – 18	Always contains the letter B capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	1130.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 120.0 to 150.0, 340.0 to 490.0, 1120.0 to 1500.0, 3100.0 to 4550.0. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Account Balance data	15432	27 – 35	This field contains the ending balance or dollar amount recorded in the particular account. 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	End of Record Code	"XQ"	37 – 40	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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
Sample records:	1234567890123456789012345678901234567890			
	1024, "LBIL", "B1	", 1130.0,	15432, "XQ"	
	1108, "LBIL", "B1	", 3100.0,	7543, "XQ"	

RECORD TYPE P1 – BALANCE/INCOME PERIOD ACTIVITY DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1057	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 – 18	Always contains the letter P capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	2001.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 210.0 to 260.0, 2001.0 to 2690.0. Format: Right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place, (e.g., 2215.1) use the row number as shown.
5	Column (ab) data	65432	27 – 35	This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. 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 (ac) data	2716	37 – 45	Column (ac) data Format: See Field 5 above.
7	Column (ad) data	5432	47 – 55	Column (ad) data Format: See Field 5 above.
8	Column (ae) data	2716	57 – 65	Column (ae) data Format: See Field 5 above.
9	Column (af) data	60000	67 – 75	Column (af) data Format: See Field 5 above.
10	End of Record Code	"XQ"	77 – 80	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE P1 – BALANCE/INCOME PERIOD ACTIVITY DATA RECORD (continued)

Note: Separate all fields with 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
1234567890123456789012345678901234567890123456789012345678901234567890							
Sample records:							
1057,"LBIL","P1	","2001.0,	65432,	2716,	5432,	2716,	60000,"XQ"	
1075,"LBIL","P1	","2215.1,	15432,	2716,	5432,	2716,	10000,"XQ"	

RECORD TYPE B2 – STATEMENT OF CASH FLOWS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1163	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	"B2 "	13 – 18	Always contains the letter B capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 100.0 to 440.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	-99999	27 – 35	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. 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	199210	37 – 45	Column (c) data Format: See Field 5 above.
7	End of Record Code	"XQ"	47 – 50	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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
12345678901234567890123456789012345678901234567890
Sample records:
1163,"LBIL","B2 ", 100.0,   -99999,  199210,"XQ"
1164,"LBIL","B2 ", 110.0,   15432,   -99999,"XQ"
    
```


RECORD TYPE B3 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1198	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	"B3 "	13 – 18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B3. Valid Ids: 100.0, 200.0, 300.0, 400.0.
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 129.0, 201.0 to 229.0, 301.0 to 329.0, 401.0 to 429.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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

12345678901234567890123456789012345

Sample record:

1198,"LBIL","B3a ", 100.0, 2,"XQ"

- OR -

1198,"LBIL","B3a ", 0,"XQ"

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART I)
DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1199	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	"B3a "	13 – 18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 101.0 to 260.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Ameritech Services, Inc. – or – "N/A " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	5432	70 – 78	This field contains the data corresponding to column (c) as shown in 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.
7	Column (d) data	5432	80 – 88	Column (d) data Format: See Field 5 above.
8	Column (e) data	1358	90 – 98	Column (e) data Format: See Field 5 above.

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART I)
DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Column (f) data	1358	100 – 108	Column (f) data Format: See Field 5 above.
10	Column (g) data	2716	110 – 118	Column (g) data Format: See Field 5 above.
11	Column (h) data	16296	120 – 128	Column (h) data Format: See Field 5 above.
12	Column (i) data	3197	130 – 138	Column (i) data Format: See Field 5 above.
13	Column (j) data	2242	140 – 148	Column (j) data Format: See Field 5 above.
14	Column (k) data	1404	150 – 158	Column (k) data Format: See Field 5 above.
15	Column (l) data	4035	160 – 168	Column (l) data Format: See Field 5 above.
16	Column (m) data	0	170 – 178	Column (m) data Format: See Field 5 above.
17	Column (n) data	0	180 – 188	Column (n) data Format: See Field 5 above.
18	Column (o) data	0	190 – 198	Column (o) data Format: See Field 5 above.
19	Column (p) data	0	200 – 208	Column (p) data Format: See Field 5 above.
20	End of Record Code	"XQ"	210 – 213	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART I)
DATA RECORD (continued)

Note: Separate all fields with 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	10
1198,"LBIL","B3a "	100.0,	2,"XQ"							
1199,"LBIL","B3a "	101.0,"Ameritech Services, Inc.					5432,	5432,	1358,	2716,
1200,"LBIL","B3a "	102.0,"Illinois Bell Administration Center Inc."					1136,	432,	1020,	356,
1201,"LBIL","B3a "	130.0,"N/A					6568,	5864,	2378,	3072,
1202,"LBIL","B3b "	200.0,	0,"XQ"							
1203,"LBIL","B3 "	240.0,"N/A"					6568,	5864,	2378,	3072,
1204,"LBIL","B3 "	250.0,"N/A"					0,	0,	0,	0,
1205,"LBIL","B3 "	260.0,"N/A"					6568,	5864,	2378,	3072,

1	2	3	4	5	6	7	8	9	10
2716,	16296,	3197,	2242,	1404,	4035,	0,	0,	0,	0,"XQ"
0,	0,	234,	0,	123,	1020,	0,	0,	0,	0,"XQ"
2716,	16296,	3431,	2242,	1527,	5055,	0,	0,	0,	0,"XQ"
2716,	16296,	3431,	2242,	1527,	5055,	0,	0,	0,	0,"XQ"
0,	0,	0,	0,	0,	0,	0,	0,	0,	0,"XQ"
2716,	16296,	3431,	2242,	1527,	5055,	0,	0,	0,	0,"XQ"

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART II)
DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1206	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	"B3c "	13 – 18	Always contains the letter B capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Row Number	301.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 301 to 460.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (ab) data	"Ameritech Services, Inc." – or – "N/A " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (ab) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (ac) data	3863	70 – 78	This field contains the data corresponding to column (ac) as shown in 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.
7	Column (ad) data	0	80 – 88	Column (ad) data Format: See Field 5 above.
8	Column (ae) data	– 3863	90 – 98	Column (ae) data Format: See Field 5 above.

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART II)
DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Column (af) data	0	100 – 108	Column (af) data Format: See Field 5 above.
10	Column (ag) data	1234	110 – 118	Column (ag) data Format: See Field 5 above.
11	Column (ah) data	3567	120 – 128	Column (ah) data Format: See Field 5 above.
12	Column (ai) data	0	130 – 138	Column (ai) data Format: See Field 5 above.
13	Column (aj) data	4801	140 – 148	Column (aj) data Format: See Field 5 above.
14	Column (ak) data	3456	150 – 158	Column (ak) data Format: See Field 5 above.
15	Column (al) data	2102	160 – 168	Column (al) data Format: See Field 5 above.
16	Column (am) data	1234	170 – 178	Column (am) data Format: See Field 5 above.
17	Column (an) data	6792	180 – 188	Column (an) data Format: See Field 5 above.
18	Column (ao) data	34732	190 – 198	Column (ao) data Format: See Field 5 above.
19	End of Record Code	"XQ"	200 – 203	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES (PART II)
DATA RECORD (continued)

Note: Separate all fields with 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	10
Sample records:									
1206,"LBIL","B3c "	300.0,	2,"XQ"							
1207,"LBIL","B3c "	301.0,"Ameritech Services, Inc.					3863,	0,	- 3863,	0,
1208,"LBIL","B3c "	302.0,"Illinois Bell Administration Center Inc."					50,	0,	0,	0,
1209,"LBIL","B3c "	330.0,"N/A					3913,	0,	0,	0,
1210,"LBIL","B3d "	400.0,	0,"XQ"							
1211,"LBIL","B3 "	440.0,"N/A"					3913,	0,	0,	0,
1212,"LBIL","B3 "	450.0,"N/A"					0,	0,	0,	0,
1213,"LBIL","B3 "	460.0,"N/A"					3913,	0,	0,	0,

1	2	3	4	5	6	7	8	9	10
Continuation of sample records:									
1234,	3567,	0,	4801,	3456,	2102,	1234,	6792,	34732,"XQ"	
456,	2320,	0,	33,	123,	1030,	0,	0,	2468,"XQ"	
1680,	5887,	0,	4834,	3579,	3132,	1234,	6792,	37200,"XQ"	
1680,	5887,	0,	4834,	3579,	3132,	1234,	6792,	37200,"XQ"	
0,	0,	0,	0,	0,	0,	0,	0,	0,"XQ"	
1680,	5887,	0,	4834,	3579,	3132,	1234,	6792,	37200,"XQ"	

RECORD TYPE B4 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1214	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	"B4a "	13 – 18	Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B4. Valid Ids: 100.0 and 200.0.
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 139.0, 201.0 to 239.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345

Sample record:

1214, "LBIL", "B4a ", 100.0, 2, "XQ"

- OR -

1214, "LBIL", "B4a ", 100.0, 0, "XQ"

RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1215	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	"B4a "	13 – 18	Always contains the letter B capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 101.0 to 240.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Ameritech Services, Inc." – or – "N/A " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	5432	70 – 78	This field contains the data corresponding to column (c) as shown in 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.
7	Column (d) data	4321	80 – 88	Column (d) data Format: See Field 5 above.
8	Column (e) data	432	90 – 98	Column (e) data Format: See Field 5 above.

RECORD TYPE B4 – ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Column (ee) data	234	100 – 108	Column (ee) data Format: See Field 5 above.
10	Column (f) data	1357	110 – 118	Column (f) data Format: See Field 5 above.
11	Column (g) data	11776	120 – 128	Column (g) data Format: See Field 5 above.
12	End of Record Code	"XQ"	130 – 133	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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

1 2 3 4 5 6 7 8 9 0

123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789

Sample records:

```
1214,"LBIL","B4a ", 100.0, 2,"XQ"
1215,"LBIL","B4a ", 101.0,"Ameritech Services, Inc.           ", 5432, 4321, 432, 234,
1216,"LBIL","B4a ", 102.0,"Ameritech Information Systems, Inc. ", 0, 234, 123, 0,
1217,"LBIL","B4a ", 140.0,"N/A                               ", 5432, 4555, 555, 234,
1218,"LBIL","B4b ", 200.0, 0,"XQ"
```

```
1            1            1
1            2            3
012345678901234567890123
```

Continuation of sample records:

```
1357, 11776,"XQ"
3456, 3813,"XQ"
4813, 15589,"XQ"
```

RECORD TYPE B5 – ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1219	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	"B5 "	13 – 18	Always contains the letter B capitalized and the number 5 with no space between them. Format: Include quotation marks.
4	Row Number	100.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 100.0 to 490.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	1243863	27 – 35	This field contains the data corresponding to column (b) as shown in 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	56780	37 – 45	Column (c) data Format: See Field 5 above.
7	Column (d) data	0	47 – 55	Column (d) data Format: See Field 5 above.
8	Column (e) data	7890	57 – 65	Column (e) data Format: See Field 5 above.
9	Column (f) data	0	67 – 75	Column (f) data Format: See Field 5 above.
10	Column (g) data	54327	77 – 85	Column (g) data Format: See Field 5 above.

RECORD TYPE B5 – ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
11	Column (h) data	0	87 – 95	Column (h) data Format: See Field 5 above.
12	Column (i) data	4801	97 – 105	Column (i) data Format: See Field 5 above.
13	Column (j) data	1249405	107 – 115	Column (j) data Format: See Field 5 above.
14	End of Record Code	"XQ"	117 – 120	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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	10	11
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456										

Sample records:

```
1219,"LBIL","B5",100.0,1243863,56780,0,7890,0,54327,0,4801,
```

```
1      1
1      2
```

78901234567890

Continuation of sample records:

```
1249405,"XQ"
```

RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY
JURISDICTION DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1220	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	"B6 "	13 – 18	Always contains the letter B capitalized and the number 6 with no space between them. Format: Include quotation marks.
4	Row Number	240.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 110.0 to 910.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (a) data	"IL"	27 – 30	This field contains the <u>state code</u> corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes. Format: Left justified and space filled. Include quotation marks.
6	Column (b) data	23450	32 – 40	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. 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.
7	Column (c) data	1234	42 – 50	Column (c) data Format: See Field 6 above.
8	Column (d) data	0	52 – 60	Column (d) data Format: See Field 6 above.

RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY
JURISDICTION DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Column (e) data	500	62 – 70	Column (e) data Format: See Field 6 above.
10	Column (f) data	1280	72 – 80	Column (f) data Format: See Field 6 above.
11	Column (g) data	25464	82 – 90	Column (g) data Format: See Field 6 above.
12	Column (h) data	35678	92 – 100	Column (h) data Format: See Field 6 above.
13	Column (i) data	140	102 – 110	Column (i) data Format: See Field 6 above.
14	Column (j) data	0	112 – 120	Column (j) data Format: See Field 6 above.
15	Column (k) data	35678	122 – 130	Column (k) data Format: See Field 6 above.
16	Column (l) data	140	132 – 140	Column (l) data Format: See Field 6 above.
17	Column (m) data	36458	142 – 150	Column (m) data Format: See Field 6 above.
18	Column (n) data	130.00	152 – 160	This field contains the data corresponding to column (n) as shown on the Form Section of the Report Definition. Format: Right justified and space filled. Enter as a ratio and round to two decimal places.
19	Column (o) data	150.00	162 – 170	Column (o) data Format: See Field 18 above.
20	End of Record Code	"XQ"	172 – 175	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE B6 – SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION DATA RECORD (continued)

Note: Separate all fields with 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	10
1220,"LBIL","B6	", 240.0,"IL",		23450,	1234,	0,	500,	1280,	25464,	35678,
1221,"LBIL","B6	", 250.0,"IN",		18467,	234,	792,	40,	12785,	0,	30654,
1222,"LBIL","B6	", 910.0,"TO",		41917,	1468,	792,	540,	14065,	25464,	56118,

1	2	3	4	5	6	7
140,	0,	35678,	140,	36458,	130.00,	150.00,"XQ"
0,	223,	16000,	1201,	18256,	0.00,	0.00,"XQ"
140,	223,	51678,	1341,	54714,	130.00,	150.00,"XQ"

RECORD TYPE B7 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1223	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	"B7 "	13 – 18	Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B7. Valid Ids: 100.0.
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 110.0 to 810.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345
Sample record:
1223,"LBIL","B7 ", 100.0,  2,"XQ"
    
```

- OR -

```

1223,"LBIL","B7 ", 100.0,  0,"XQ"
    
```


RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1224	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	"B7 "	13 – 18	Always contains the letter B capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Row Number	240.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 110.0 to 810.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (a) data	"IL"	27 – 30	This field contains the <u>state code</u> corresponding to column (a) as shown in the Report Definition. See Reference table for list of state codes. Format: Left justified and space filled. Include quotation marks.
6	Column (b) data	2112.00	32 – 38	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: ####.##. Enter an account number using two decimal places. Enter -99999 if field is designated by N/A. Do <u>NOT</u> include quotation marks.
7	Column (c) data	"Motor Vehicles " – or – "N/A " (spaces until pos. 80)	40 – 81	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.

RECORD TYPE B7 – BASES OF CHARGES FOR DEPRECIATION DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Column (d) data	"W" – or – "R" – or – "N"	83 – 85	This field contains the data corresponding to column (d) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Valid entry: "W" (whole life), "R" (remaining life), "N" (N/A). Format: Enter "N" if field is designated by N/A. Capitalize and include quotation marks.
9	Column (e) data	28.0	87 – 94	This field contains the data corresponding to column (e) as shown in the Form Section of the Report Definition. 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.
10	Column (f) data	5.32	96 – 104	This field contains the data corresponding to column (f) as shown in the Form Section of the Report Definition. Format: Enter as a percent and round to two decimal places. See format for Field 9 above if field is designated by N/A.
11	Column (g) data	4.32	106 – 114	Column (g) data Format: See Field 10 above.
12	Column (h) data	12.00	116 – 124	Column (h) data Format: See Field 10 above.
13	Column (i) data	56780	126 – 134	Column (i) data Format: See Field 10 above.
14	Column (j) data	23456	136 – 144	Column (j) data Format: See Field 10 above.
15	Column (k) data	2468	146 – 154	Column (k) data Format: See Field 10 above.

RECORD TYPE B10 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1232	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	"B10 "	13 – 18	Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type B10. Valid Ids: 100.0.
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 150.0. Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345
Sample record:
1232,"LBIL","B10 ", 100.0,  2,"XQ"

      -   OR   -

1232,"LBIL","B10 ", 100.0,  0,"XQ"
    
```

RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1233	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	"B10 "	13 – 18	Always contains the letter B capitalized and the number 10 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 101.0 to 160.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Wisconsin Bell " – or – "N/A " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	53456	70 – 78	This field contains the data corresponding to column (c) as shown in the Form Section of the Report Definition. 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.
7	Column (d) data	468	80 – 88	Column (d) data Format: See Field 6 above.
8	Column (e) data	1256	90 – 98	Column (e) data Format: See Field 6 above.
9	Column (f) data	54253	100 – 108	Column (f) data Format: See Field 6 above.

RECORD TYPE B10 – ACCOUNTS PAYABLE TO AFFILIATES DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	End of Record Code	"XQ"	110 – 113	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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
123456789012345678901234567890123456789012345678901234567890123456789

Sample records:

```
1232,"LBIL","B10 ", 100.0, 2,"XQ"
1233,"LBIL","B10 ", 101.0,"Wisconsin Bell", 53456, 468, 1256,
1234,"LBIL","B10 ", 102.0,"Ameritech Audiotex Services, Inc.", 14367, 90, 0,
1235,"LBIL","B10 ", 160.0,"N/A", 67823, 558, 1256,
```

```
1 1
0 1
```

01234567890123

Continuation of sample records:

```
54253,"XQ"
14286,"XQ"
68521,"XQ"
```

RECORD TYPE I1 – INCOME STATEMENT ACCOUNTS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1236	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	"I1 "	13 – 18	Always contains the letter I capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	5001.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 510.0 to 530.0, 615.0 to 690.0, 700.0 to 790.0, 830.0 to 860.0, 5001.0 to 5300.0, 6110.0 to 6790.0, 7100.0 to 7990.0. Format: Right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Account Balance data	109752	27 – 35	This field contains the ending balance or dollar amount recorded in the particular account. 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	End of Record Code	"XQ"	37 – 40	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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
1234567890123456789012345678901234567890			
Sample records:			
1236,	"LBIL",	"I1 "	,5001.0, 109752,"XQ"
1358,	"LBIL",	"I1 "	,7110.0, 5432,"XQ"

RECORD TYPE I2 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1401	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	"I2 "	13 – 18	Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	100.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I2. Valid Id: 100.0, 200.0
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 101.0 to 139.0, 201.0 to 239.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345

Sample record:

1401,"LBIL","I2a ", 100.0, 2,"XQ"

- OR -

1401,"LBIL","I2a ", 100.0, 0,"XQ"

RECORD TYPE I2 – ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1402	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	"I2a "	13 – 18	Always contains the letter I capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	101.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 101.0 to 240.0. Included <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Ameritech Services, Inc. " – or – "N/A " (spaces until pos. 67)	27 – 68	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	2716	70 – 78	This field contains the data corresponding to column (c) as shown in 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.

RECORD TYPE I2 – ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
7	Column (cc) data	5432	80 – 88	Column (cc) data Format: See Field 6 above.
8	Column (d) data	2716	90 – 98	Column (d) data Format: See Field 6 above.
9	Column (dd) data	60000	100 – 108	Column (dd) data Format: See Field 6 above.
10	Column (e) data	6789	110 – 118	Column (e) data Format: See Field 6 above.
11	Column (f) data	77653	120 – 128	Column (f) data Format: See Field 6 above.
12	End of Record Code	"XQ"	130 – 133	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: Separate all fields with 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	10
1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890

Sample records:

```

1401,"LBIL","I2a ", 100.0, 2,"XQ"
1402,"LBIL","I2a ", 101.0,"Ameritech Service, Inc.           ", 2716, 5432, 2716, 10864,
1403,"LBIL","I2a ", 102.0,"Illinois Bell Communications, Inc. ", 123, 0, 456, 7890,
1404,"LBIL","I2a ", 140.0,"N/A                               ", 2839, 5432, 3172, 18754,
1405,"LBIL","I2b ", 200.0, 0,"XQ"
    
```

```

1      1      1
1      2      3
012345678901234567890123
    
```

Continuation of sample records:

(continuation of record 1586)

```

60000, 70864,"XQ"
5678, 14147,"XQ"
65678, 85011,"XQ"
    
```

(continuation of record 1590)

RECORD TYPE I6 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1408	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	"I6a "	13 – 18	Always contains the letter I capitalized and the number 6 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	205.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type I6. Valid Id: 205.0, 225.0
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 210.0 to 218.0, 230.0 to 238.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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

12345678901234567890123456789012345

Sample record:

1408,"LBIL","I6a ", 205.0, 2,"XQ"

- OR -

1408,"LBIL","I6a ", 0,"XQ"

RECORD TYPE I6 – SPECIAL CHARGES DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1409	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	"I6a "	13 – 18	Always contains the letter I capitalized and the number 6 with no space between them. Format: Include quotation marks.
4	Row Number	210.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 100.0 to 270.0. Included <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Ann Arbor Datakit... " – or – "N/A " (spaces until pos. 82)	27 – 83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	3456	85 – 93	This field contains the data corresponding to column (c) as shown in 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.
7	End of Record Code	"XQ"	95 – 98	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE I6 – SPECIAL CHARGES DATA RECORD (continued)

Note: Separate all fields with 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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678								
Sample records:								
1406,"LBIL","I6	"	100.0,"N/A					"	2716,"XQ"
1407,"LBIL","I6	"	200.0,"N/A					"	123,"XQ"
1408,"LBIL","I6a	"	205.0,	2,"XQ"					
1409,"LBIL","I6a	"	210.0,"Ann Arbor Datakit					"	3456,"XQ"
1410,"LBIL","I6a	"	211.0,"Illinois Waterfront Mall					"	4567,"XQ"
1411,"LBIL","I6a	"	219.0,"N/A					"	8023,"XQ"
1412,"LBIL","I6	"	220.0,"N/A					"	716,"XQ"
1413,"LBIL","I6b	"	225.0,	0,"XQ"					
1414,"LBIL","I6	"	240.0,"N/A					"	6790,"XQ"
1415,"LBIL","I6	"	250.0,"N/A					"	14523,"XQ"
1416,"LBIL","I6	"	260.0,"N/A					"	30175,"XQ"
1417,"LBIL","I6	"	270.0,"N/A					"	32891,"XQ"

RECORD TYPE 17 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1418	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	"I7a "	13 – 18	Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Section ID Row Number	200.0	20 – 25	Section row number to identify sections of a table that require reporting multiple rows of data for a particular item in Record type 17. Valid Id: 200.0, 600.0, 700.0, 800.0, 900.0, 1300.0, 1400.0, 1500.0, 1600.0, 1700.0, 1800.0
5	Section Item Count	2 – or – 0	27 – 30	Counter to show the total number of individual sets of rows in a section. If there are no data applicable to a section, enter 0 (zero). Valid Set of Rows: 201.0 to 598.0, 601.0 to 698.0, 701.0 to 798.0, 801.0 to 898.0, 901.0 to 1298.0, 1301.0 to 1398.0, 1401.0 to 1498.0, 1501.0 to 1598.0, 1601.0 to 1698.0, 1701.0 to 1798.0, 1801.0 to 1898.0 Format: Right justified and space filled.
6	End of Record Code	"XQ"	32 – 35	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
12345678901234567890123456789012345

Sample record:

1418,"LBIL","I7a ", 200.0, 2,"XQ"

- OR -

1418,"LBIL","I7a ", 200.0, 0,"XQ"

RECORD TYPE I7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1419	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	"I7a "	13 – 18	Always contains the letter I capitalized and the number 7 with no space between them. Format: Include quotation marks.
4	Row Number	201.0	20 – 25	Row numbers as identified on the Report definition. Valid range: 201.0 to 2000.0. Include <u>only</u> those rows for which there are data to report. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	"Carrie M. Smith " – or – "N/A " (spaces until pos. 82)	27 – 83	This field contains the data corresponding to column (b) as shown in the Form Section of the Report Definition. Do NOT override designated N/As. Format: Left justified and space filled. Include quotation marks.
6	Column (c) data	1234	85 – 93	This field contains the data corresponding to column (c) as shown in 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.
7	End of Record Code	"XQ"	95 – 98	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE I7 – DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES DATA RECORD (continued)

Note: Separate all fields with 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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678								
Sample records:								
1418	"LBIL"	"I7a "	200.0,	2,"XQ"				
1419	"LBIL"	"I7a "	201.0,"Carrie M. Smith				",	1234,"XQ"
1420	"LBIL"	"I7a "	202.0,"Michigan State University				",	1567,"XQ"
1421	"LBIL"	"I7a "	599.0,"N/A				",	2801,"XQ"
1422	"LBIL"	"I7b "	600.0,	1,"XQ"				
1423	"LBIL"	"I7b "	601.0,"National Exchange Carrier				",	1145,"XQ"
1424	"LBIL"	"I7b "	699.0,"N/A				",	1145,"XQ"
1425	"LBIL"	"I7c "	700.0,	0,"XQ"				
1426	"LBIL"	"I7d "	800.0,	1,"XQ"				
1427	"LBIL"	"I7d "	801.0,"McDonnell Douglas Information Systems				",	4836,"XQ"
1428	"LBIL"	"I7d "	899.0,"N/A				",	4836,"XQ"
1439	"LBIL"	"I7e "	900.0,	0,"XQ"				
1430	"LBIL"	"I7f "	1300.0,	0,"XQ"				
1431	"LBIL"	"I7g "	1400.0,	0,"XQ"				
1432	"LBIL"	"I7h "	1500.0,	0,"XQ"				
1433	"LBIL"	"I7i "	1600.0,	0,"XQ"				
1434	"LBIL"	"I7j "	1700.0,	0,"XQ"				
1435	"LBIL"	"I7k "	1800.0,	0,"XQ"				
1436	"LBIL"	"I7 "	1900.0,"N/A				",	23567,"XQ"
1437	"LBIL"	"I7 "	2000.0,"N/A				",	1000,"XQ"

RECORD TYPE C3 – 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)	1439	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	"C3 "	13 – 18	Always contains the letter C capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1116	20 – 23	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	"B1 "	25 – 30	This field contains the table number 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	2001.0	32 – 37	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. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AB"	39 – 42	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 C3 – CONFIDENTIAL TREATMENT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"AC"	44 – 47	
9	Third Column Label	"AD"	49 – 52	Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column.
.				Otherwise, enter " ".
.				
.				
26	Twentieth Col. Label	" "	134 – 137	
27	End of Record Code	"XQ"	139 – 142	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
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678								

Sample records:

```

1439,"LBIL","C3",1116,"B1",2001.0,"AB","AC","AD"," "," "," "," "," "," "," "," "," "," "," "," ",
1440,"LBIL","C3",1134,"B1",2215.1,"AE","AF"," "," "," "," "," "," "," "," "," "," "," "," ",
1441,"LBIL","C3",9999,"I1",9999.0,"B"," "," "," "," "," "," "," "," "," "," "," "," ",
1442,"LBIL","C3",9999,"I6",9999.0,"B"," "," "," "," "," "," "," "," "," "," "," "," ",
    
```

1	1	1	1	1
0	1	2	3	4

901234567890123456789012345678901234567890123456789012

Continuation of sample records:

```

" "," "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," "," ","XQ"
" "," "," "," "," "," "," "," "," "," ","XQ"
    
```

RECORD TYPE F3 – 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)	1443	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	"F3 "	13 – 18	Always contains the letter F capitalized and the number 3 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1116	20 – 23	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	"B1 "	25 – 30	This field contains the table number 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	2001.0	32 – 37	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. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AE "	39 – 42	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	44 – 46	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F3 – FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Sequence Number	1	48 – 49	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. 106)	51 – 107	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"	109 – 112	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 footnotes and those items are specified in the appropriate section of the instructions for filing the 43-02. Such footnotes are mandatory and must be entered in the footnote text records.

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.

1	2	3	4	5	6	7	8	9	1	1
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012										
Sample records:										
1443,"LBIL",	"F3"	",1116,"B1	",2001.0,"AB",	1,	1,"Footnote 1 pertains to column AE of Table B1 row 2001.0",	"XQ"				
1444,"LBIL",	"F3"	",1116,"B1	",2001.0,"AB",	1,	2,"continuation text for footnote 1	"XQ"				
1445,"LBIL",	"F3"	",1116,"B1	",2001.0,"AB",	1,	3,"continuation text for footnote 1	"XQ"				
1446,"LBIL",	"F3"	",1116,"B1	",2001.0,"AB",	1,	4,"last line of footnote 1.	"XQ"				
1447,"LBIL",	"F3"	",1116,"B1	",2001.0,"AF",	2,	1,"Footnote 2 pertains to col. AF of Table B-1 row 2001.0 "	"XQ"				
1448,"LBIL",	"F3"	",1304,"I1	",6310.0,"ZZ",	3,	1,"Footnote 3 pertains to all cols.of Table I-1 row 6310.0",	"XQ"				
1449,"LBIL",	"F3"	",9999,"I6	",9999.0,"ZZ",	4,	1,"Footnote 4 pertains to the entire Table I-6 column C. "	"XQ"				
1450,"LBIL",	"F3"	",1436,"I7	",1900.0,"C",	5,	1,"Footnote 5 pertains to column C Table I-7 of row 1900.0",	"XQ"				

RECORD TYPE E4 – 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)	1451	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	"E4 "	13 – 18	Always contains the letter E capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1116	20 – 23	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	"B1 "	25 – 30	This field contains the table number 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	2001.0	32 – 37	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. For row numbers with one decimal place (e.g., 2215.1), use the row number as shown.
7	Column Label	"AB"	39 – 42	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 T1 – TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1454	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 – 18	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. 60)	18 – 61	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555 – 1212 x123 "	63 – 84	The Contact Person’s telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	86 – 89	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

12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789

Sample record:
1454, "LBIL", "T1 ", "John Doe", "(202) 555 – 1212 x123 ", "XQ"