

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 and beyond, carriers must file their ARMIS Reports and related documents electronically. Electronic submission of both is made through the Internet by selecting the “**Upload ARMIS Data**” link on the EAFS Home Page, at <http://www.fcc.gov/wcb/eafs/>.
- 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 and multiple reasons for correcting data 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 2004 would be LBIL04US.U01:

LBIL	COSA for Illinois Bell
04	Data for calendar year 2004
US	USOA Report data file
.	Decimal point
U	Unrestricted version
01	First submission of this year's data

C. Filing Requirement

1. **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.”
2. **Related Documents** – These documents are required by Commission Order to be filed with specific ARMIS reports. The electronic submission of these documents must be converted to Adobe Acrobat's Portable Document Format (PDF), prior to submitting the documents to the Commission.

Document Conversion Requirements: Convert directly through a word-processing application or through the use of a scanning device. Other than a letterhead graphic, the documents to be converted should consist of text only—no graphics. Conversion of a document to PDF should result in a black and white document with a resolution no greater than 300 dpi, and having a file size no more than 40 to 50 Kb per page.

The related documents to be included in the electronic upload file for Report 43-02 are described in items (a) and (b), below:

- a. **Transmittal Letter** – Each ARMIS report submission must be accompanied by a letter of transmittal. When filing confidential data, a separate letter is required. These letters must be on official company letterhead and be included in each electronic upload file. The transmittal letter must list **only** COSAs included in the submission. See Section G.2 of the Reporting Procedures for a description of the information to be provided in the transmittal letter.
- b. **Data Certification Statement** – Carriers must certify the accuracy of the data submitted in the ARMIS Reports by including one certification statement, signed by a corporate officer, in each electronic upload file. The certification statement must list **all** COSAs required for a specific ARMIS report. See Section G.3 of the Reporting Procedures for a description of the information to be included in the statement.

In a separate electronic submission to the Commission include the following report:

- c. **Annual SEC 10-K Report** – Carriers that file Table C-5 of ARMIS Report 43-02 are required to file a copy of the holding company's Annual SEC Form 10-K Report. The

PDF file naming convention that **must** be used for this report will consist of three components: (1) the four letter holding company COSA code; (2) the report year; and (3) the report name. For example, the file name for the SEC Form 10-K Report for BellSouth would be **bstr2004f10k.pdf**. See Section G.4 of the Reporting Procedures for details on the requirement for this report.

3. Data Validation Programs

- a. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission.
 - b. The edit check program creates the electronic upload file to be used as the carrier's official filing. It will normally contain the following:
 - 1 The ASCII file(s)
 2. Text files that will be stored in the database
 3. The edit check results (“the Discrepancy Report”)
 4. The comparison utility results for roll-up comparisons (“the Detailed Error Report”)
 5. Related documents in PDF format, except the SEC Form 10-K Report
3. **Upload Comment Field** – Comments should include a brief description of the data items being corrected since the previous submission. The comments should not contain references to IATD letters. Maximum comment length is 245 characters (including spaces).

D. 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.

E. **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).

F. **Footnotes**

1. **General:**

- a. For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data.
 - 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. Footnote text should not contain references to the other rows or columns for which separate footnotes are required. When a footnote applies to other rows or columns, include a separate footnote record for each row or column which refers back to the original footnote.
 - e. 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 Report Definition for filing the reports. Such footnotes are mandatory and must be entered in the Footnote Text Records.

G. **Errata**

1. Carriers are under a legal obligation to correct any erroneous data discovered, which includes footnotes, 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. Current errata references must be included in the Erratum Record(s).

H. Data Record Descriptions

The twenty-one data record types are described below. See pages 10 through 62 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 set of rows used to report the particulars of the substantial portions or all property sold, followed by 0 to 9 sets of 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

51 Type B1 records per file.

Include one Type B1 record for each of the 13 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 38 rows as shown on page 10 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)

50 Type P1 records per file. One record for each of the 50 rows as shown on pages 8 and 9 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 11 of the Report Definition. Each record contains increase/decrease in cash and cash equivalents. See page 26 for record layout.

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

63 or less Type B3 records per file as shown on pages 12 – 14 of the Report Definition.

One Type B3a record to show the total number of investments reported using the “equity method”. 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 reported using the “cost method”. 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.

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 – 30 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 15 of the Report Definition.

One Type B4a record to show the total number of assets purchased from affiliates, followed by 0 to 39 Type B4a records for each asset purchased, 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 asset sold, 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 31 – 33 for record layout.

10. Record Type B5 – Analysis of Entries In Accumulated Depreciation Data Record
33 Type B5 records per file. One record for each of the 33 rows of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100 as shown on pages 16 & 17 of the Report Definition. Each record displays the activities in the accumulated depreciation accounts. See pages 34 – 35 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 18 of the Report Definition. Each record displays the plant investment and its associated accumulated depreciation by jurisdiction. See pages 36 – 38 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 19 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 39 – 42 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 20 of the Report Definition. Each record displays outstanding payables to affiliate creditors. See pages 43 – 45 for record layout.
14. Record Type I1 – Income Statement Data Record (Table I-1)
98 Type I1 records per file as shown on pages 21 – 23 of the Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 46 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 24 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 47 – 49 for record layout.
16. Record Type I6 – Special Charges Data Record
29 or less Type I6 records per file as shown on page 25 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 50 – 52 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 26 – 28 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 53 – 55 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 56 & 57 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 58 & 59 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 60 & 61 for record layout.

21. Record Type T1 – Trailer Record

One Type T1 record. The last record of the file. Contains contact person, etc. See page 62 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	"LBIL04US.U01"	20 – 33	The name of the ASCII file. Format: See page 1, paragraph B.2. Include quotation marks.
5	Year	2004	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	20050315	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 ", "LBIL04US.U01" ,2004,0,20050315,"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 2004 to Dec 2004"	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 2004 to Dec 2004","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:10.0 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 -

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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	"2004" 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 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	"01012004"	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	"01012004"	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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, 2004 ",
 1015,"LBIL","A5a ", 212.0,"from the SW Bell Tel. Co St. Louis, MO on June 1, 2004 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, 2004",
 1018,"LBIL","A5a ", 222.0,"from the NYNEX Tel. Co Syracuse, NY on Jan. 31, 2004 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 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
 (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", "01012004", "Residential Band C Usage...
 "00000000","N/A", "NA", "03012004", "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"
 (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	1025	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	1120.0	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:			
1025,"LBIL",	"B1 "	,1120.0,	15432,"XQ"
1089,"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	1038	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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
12345678901234567890123456789012345678901234567890123456789012345678901234567890							
Sample records:							
1038,"LBIL","P1	","2001.0,	65432,	2716,	5432,	2716,	60000,"XQ"	
1061,"LBIL","P1	","2232.1,	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	1126	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:
 1126,"LBIL","B2 ", 100.0, -99999, 199210,"XQ"

1127,"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	1162	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	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
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 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:

1162,"LBIL","B3a ", 100.0, 2,"XQ"

- OR -

1162,"LBIL","B3a ", 100.0, 0,"XQ"

RECORD TYPE B3 – INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
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	"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
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	Column (q) data	20331	210 – 218	Column (q) data Format: See Field 5 above.
21	End of Record Code	“XQ”	220-223	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks

RECORD TYPE B4 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1170	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:

1170,"LBIL", "B4a ", 100.0, 2,"XQ"

- OR -

1170,"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	1171	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:

```

1170,"LBIL","B4a ", 100.0, 2,"XQ"
1171,"LBIL","B4a ", 101.0,"Ameritech Services, Inc.           ", 5432, 4321, 432, 234,
1172,"LBIL","B4a ", 102.0,"Ameritech Information Systems, Inc. ", 0, 234, 123, 0,
1173,"LBIL","B4a ", 140.0,"N/A                               ", 5432, 4555, 555, 234,
1174,"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	1175	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 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	1208	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 B7 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1211	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:
1211,"LBIL","B7 ", 100.0,  2,"XQ"
    
```

- OR -

```

1211,"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	1212	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	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	"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:

1220,"LBIL","B10 ", 100.0, 2,"XQ"

- OR -

1220,"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	1221	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:

```
1221,"LBIL","B10 ", 100.0, 2,"XQ"
1222,"LBIL","B10 ", 101.0,"Wisconsin Bell", 53456, 468, 1256,
1223,"LBIL","B10 ", 102.0,"Ameritech Audiotex Services, Inc.", 14367, 90, 0,
1224,"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	1225	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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			
	1225, "LBIL", "I1	, 5001.0,	109752, "XQ"	
	1306, "LBIL", "I1	, 7100.0,	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	1324	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	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:

1324,"LBIL","I2a ", 100.0, 2,"XQ"

– OR –

1324,"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	1035	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:

```

1035,"LBIL","I2a ", 100.0, 2,"XQ"
1036,"LBIL","I2a ", 101.0,"Ameritech Service, Inc.           ", 2716, 5432, 2716, 10864,
1037,"LBIL","I2a ", 102.0,"Illinois Bell Communications, Inc. ", 123, 0, 456, 7890,
1038,"LBIL","I2a ", 140.0,"N/A                               ", 2839, 5432, 3172, 18754,
1039,"LBIL","I2b ", 200.0, 0,"XQ"
    
```

```

1      1      1
1      2      3
012345678901234567890123
    
```

Continuation of sample records:

```

(end of Record 1035 Type I2a, Row 100.0)
60000, 70864,"XQ"
5678, 14147,"XQ"
65678, 85011,"XQ"
(end of Record 1039 Type I2b, Row 200.0)
    
```

RECORD TYPE I6 – SECTION ID RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1342	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:

1342,"LBIL","I6a ", 205.0, 2,"XQ"

- OR -

1342,"LBIL","I6a ", 205.0, 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	1343	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.

For initial (annual) filings, 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. For resubmission filings, footnotes must be provided for all changed data. 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:								
1340,"LBIL","I6	"	, 100.0,"N/A					"	2716,"XQ"
1341,"LBIL","I6	"	, 200.0,"N/A					"	123,"XQ"
1342,"LBIL","I6a	"	, 205.0,	2,"XQ"					
1343,"LBIL","I6a	"	, 210.0,"Ann Arbor Datakit					"	3456,"XQ"
1344,"LBIL","I6a	"	, 211.0,"Illinois Waterfront Mall					"	4567,"XQ"
1345,"LBIL","I6a	"	, 219.0,"N/A					"	8023,"XQ"
1346,"LBIL","I6	"	, 220.0,"N/A					"	716,"XQ"
1347,"LBIL","I6b	"	, 225.0,	0,"XQ"					
1348,"LBIL","I6	"	, 240.0,"N/A					"	6790,"XQ"
1349,"LBIL","I6	"	, 250.0,"N/A					"	14523,"XQ"
1350,"LBIL","I6	"	, 260.0,"N/A					"	30175,"XQ"
1351,"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	1352	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:

1352,"LBIL","I7a ", 200.0, 2,"XQ"

- OR -

1352,"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	1353	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 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)	1372	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)	1038	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	"P1 "	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 (<u>e.g.</u> , 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 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)	1376	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)	1038	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	"P1 "	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.

1383,"LBIL","F3 ",1370,"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)	1384	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)	1038	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	"P1 "	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., 2212.1), 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.

