

Approved by OMB  
3060-0410  
Edition Date: 12/2004

SUMMARY

Estimated Average Burden Hours Per Response: 40 hours

This document contains the Report Definition for FCC Report 495A, the Forecast of Investment Usage Report. The following three tables and associated instructions implement the requirement that certain telephone plant investment used for both regulated and nonregulated purposes be assigned to cost categories and allocated on the basis of forecasted regulated and nonregulated use. This report provides the forecast and resulting investment allocations incorporated in a carrier's cost support for its access tariffs. Mid-sized incumbent local exchange carriers, as defined by Section 32.9000, are relieved from filing this report.

The FCC Report 495A contains the following tables:

	<u>Pages</u>
Table I - Forecast Usage Schedule.....	3
Table II - Forecasted Investment Allocation Schedule.....	4
Table III - Forecasted Investment Summary Schedule.....	5
Table I - General Instructions and Column Descriptions .....	6 - 7
Table II - General Instructions and Column Descriptions .....	8
Table III - General Instructions and Column Descriptions.....	9 - 10

The public reporting for this collection of information is estimated to average 40 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the required data, and completing and reviewing the collection of information. If you have any comments on this burden estimate, or how we can improve the collection and reduce the burden it causes you, please write to the Federal Communications Commission, AMD-PERM, Paperwork Reduction Project (3060-0410), Washington, DC 20554. We will also accept your comments regarding the Paperwork Reduction Act aspects of this collection via the Internet if you send them to [jboley@fcc.gov](mailto:jboley@fcc.gov). PLEASE DO NOT SEND YOUR RESPONSE TO THIS ADDRESS.

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0410.

### GENERAL INSTRUCTIONS

Except where noted, all dollar amounts in this filing are access tariff year amounts and must be consistent with the dollar amounts forecasted in the cost support data filed with the Tariff Review Plan. Dollar amounts shall be reported in thousands.

A carrier without network investment that is used jointly for regulated and nonregulated functions has the option not to file data electronically. Instead, a carrier may file a letter signed by the company's responsible officer, certifying that there is no data to report. The letter should list all applicable operating companies and study areas. (Refer to the form letter on page 12 of the Reporting Procedures.)

Each reported line item will be taken from the carrier's cost categories designated in its Part 32 Cost Allocation Manual, as amended and approved under our Part 64 Rules.

### REFERENCES

#### Cost Categories:

For the names and descriptions of the cost categories applicable to each filing carrier, see the individual carriers' permanent Part 32 Cost Allocation Manuals for the separation of regulated and nonregulated costs.

#### Central Office Equipment and Cable and Wire Facilities:

Central Office Equipment includes all equipment in accounts listed under "TPIS--Central assets" in Part 32.2000(j). Central Office Equipment - Switching includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Switching" in Part 32.2000(j). Central Office Equipment - Transmission includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Transmission" in Part 32.2000 (j). Cable and wire facilities include all cable and wire facilities assets" in Part 32.2000 (j).

#### Cost Categories Requiring Forward-Looking Allocator:

Each carrier's Part 32 Cost Allocation Manual identifies all the cost categories that, under Part 64 of the Commission's Rules, must be allocated on the basis of a three year forecast of use (forward looking allocator).







TABLE I - FORECAST USAGE SCHEDULE  
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES  
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report only those cost categories identified in the carrier's approved Part 32 Cost Allocation Manual that require allocation on the basis of a forward looking allocator. For each cost category enter the forecast for each of the three calendar years following the filing date on which this report is filed.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) In the row for the first forecast year for each cost category, enter the account number, e.g., 2211. In the rows for the second and third forecast years for each cost category, leave this column blank.
- (b) Enter the cost categories as follows

Assign a unique alpha/numeric code (up to six characters, with no embedded blanks) to each cost category within an account. Use this same code throughout all Tables of this report and in future Reports 495A and 495B, when filed.

In the row for the first forecast year for each cost category, enter this assigned code, followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). In the rows for the second and third forecast years for each cost category, leave this column blank.

For example, for the first forecast year for a central office equipment cost category, this column could contain the following:

NetEq Net Equipment

(code) (descriptive name)

Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.

- (c) Enter the measure used by the carrier to arrive at a quantified unit of use for each cost category, e.g., thousands of minutes of use or millions of minutes of use, messages, lines, etc. Use up to eighteen characters, with embedded blanks allowed.
- (d) Enter the forecast calendar year. Use three lines--one for each forecast year.
- (e) For each forecast year, enter the total number of units of use for all regulated and nonregulated activities. For example, total thousand of minutes of use for both regulated and nonregulated services.
- (f) For each forecast year, enter the number of units of use for regulated activities.
- (g) For each forecast year, enter the number of units of use for nonregulated activities.
- (h) For each forecast year, enter the result of column (g) divided by column (e) as a ratio rounded to four decimal places. The result represents the relative use of investment for nonregulated activities.
- (i) For each cost category, enter the highest of the column (h) figures for the three forecast years. Enter this value as a ratio rounded to four decimal places in the row for the third forecast year; in the rows for the first and second forecast years, leave this column blank. Exception: When total demand has begun to decline and is expected to continue to decline until exhausted, the peak ratio (calculated as column (g) divided by column (d) on Table II) is frozen at its highest previous level. A footnote is required to identify the year and the Table II filing date from which the peak ratio is derived.

TABLE II - FORECASTED INVESTMENT ALLOCATION SCHEDULE  
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES  
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report information by cost category as designated on Table I. Use one row for each category and enter in the same order as on Table I, using the same cost category code.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter column (a) from Table I.
- (b) Enter Column (b) from Table I. Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.
- (c) Enter the ratio from Table I, column (i).
- (d) Enter the forecasted average gross investment for the total filing entity for the prospective access tariff year.
- (e) Enter the product of column (c) times column (d). This result represents the amount of gross investment dollars forecasted for nonregulated activities, based on the current investment forecast.
- (f) Enter the amount listed in Report 495B, Actual Usage of Investment Report, Table IV, column (d) in the most recent filing of the Actual Apportionment of Investment Dollars Schedule.
- (g) Enter the higher of column (e) or column (f). Exceptions: (1) If total demand has begun to decline and is expected to continue to decline until exhausted, enter column (e); (2) if a waiver to transfer nonregulated investment to regulated activities has been granted, enter column (e) or (f) as appropriate, minus the amount of transferred investment. A footnote is required if a waiver has been granted. The footnote should identify the date and amount of the investment transferred and the date the waiver was granted. This represents the gross nonregulated amount that is to be removed under Part 64 of our rules for the prospective access tariff year.



**TABLE III - FORECASTED INVESTMENT SUMMARY SCHEDULE  
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES  
BY ACCOUNT AND COST CATEGORY**

**GENERAL INSTRUCTIONS**

Report each central office equipment and cable and wire facilities cost category identified in the carrier's approved Part 32 Cost Allocation Manual. In columns (c),(d), and (e), provide subtotals by account for accounts with more than one cost category, provide separate subtotals for Central Office Equipment - Switching, Central Office Equipment - Transmission, Central Office Equipment, and Cable Wire Facilities, and provide a grand total as the last row of the table.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

**COLUMN DESCRIPTIONS**

**COLUMN**

(a) Enter an account number for each central office equipment and cable and wire facilities account. Leave this column blank in the rows containing the subtotals for COE - Switching, COE - Transmission, Central Office Equipment, Cable and Wire Facilities, and the grand total row.

(b) Enter a cost category for each central office equipment and cable and wire facilities cost category as follows:

The column will consist of the category's alpha/numeric code (up to six characters, with no embedded blanks), followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). The code and name will be taken from Table I, Column (b) for those cost categories that are subject to a forward looking allocator. If no code has been assigned, assign a unique code and use the same code in future Reports 495A and 495B, when filed. Use the following codes for the subtotal rows and the grand total row:

<u><b>Row</b></u>	<u><b>Code</b></u>
account subtotals	SUBTOT
COE - Switching	COE-SW
COE - Transmission	COE-TR
Central Office Equipment	COE
Cable and Wire Facilities	CWF
grand total	TOTAL

- (c) Enter the total forecasted gross investment dollars for all operations, both regulated and nonregulated, for each cost category. This amount shall be taken from Table II, column (d) for those cost categories that are subject to a forward looking allocator. The total of the cost categories in each account should correspond with the total filing entity's cost support data for that account filed with the access tariffs.
- (d) Enter the amount of gross investment allocated to nonregulated activities, for each cost category. This amount shall be taken from Table II, column (g) for those categories that are subject to a forward looking allocator.
- (e) Enter the remainder of column (c) less column (d). The resulting amount is that amount allocated to regulated activities and must be consistent with the access tariff cost support data.