SUMMARY

Estimated Average Burden Hours Per Response: 153 hours

This document provides the Report Definition for FCC Report 43-04, the ARMIS Access Report, and lists the jurisdictional separations and access charge data, which must be provided annually for each study area.

The ARMIS 43-04 Report contains the following:

When errata occur, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. Other explanatory notes must be included in the footnote section of the filing.

NOTICE: The ARMIS Access Report collects the results of the jurisdictional separations and access charge procedures as specified in Parts 36 and 69 of the Commission's Rules. The ARMIS Access Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, joint cost allocations, jurisdictional separations and access charges. Your response is mandatory.

The public reporting for this collection of information is estimated to average 153 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 (3060-0511), 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. 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 3060-0511.

General Instructions

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

2. Reporting carriers must follow the specific instructions provided in the attached Column Descriptions and Row Instructions. In addition, carriers must follow the jurisdictional separations and access charge procedures set forth in Parts 36, 65 and 69 of the Commission's Rules and referenced in the Row Instructions. Carriers must explain any deviations in footnotes. Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing as indicated in the Automated Report Specifications.

3. In order to preserve its linear integrity, adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. If these adjustments are not made prior to entering the data in this report, columns (i) plus (n) plus (o) plus (q) plus (r) will not equal column (d) for Rows 1112 through 1410.

4. When reporting investment amounts for Plant, Other Investment, and Reserves, use the same averaging methodology as instructed for the ARMIS Report 43-03. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven-day studies must be projected to reflect each month's total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted standard work seconds should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; and (4) kilometers should be reported as a weighted annual average.

5. All data must be reported "as earned," i.e., after adjustments to prior periods and SNFA adjustments.

6. 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) for the data disk file.

7. Investment, Reserve, Revenue, and Expense amounts are allocated between jurisdictions and/or among access categories and elements on either (1) time/distance-sensitive usage allocators, (2) the non distance-sensitive flat allocator, or (3) the distribution of related account(s). To avoid redundant appearances of these rows, these allocators only appear as a row in the form the first time they are used. Henceforth, amounts to be allocated are cross-referenced with the appropriate allocator row in the Allocation Reference Table immediately

following the form. The symbol "#" preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use-kilometers, etc.). The symbol "%" in the row instruction would indicate items to be entered as a percent (e.g., rate of return).

8.   In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category.

9.   All terms and abbreviations used in the report and instructions are defined in Section 69.2 of the Commission's Rules, the Glossary of the Separations Manual, and Part 36 of the Commission's Rules.

10. All dollar amounts must be rounded to the nearest thousand. Amounts of minutes (including, but not limited to, conversation minutes, tandem minutes, and dial equipment minutes) must be rounded to the nearest million. All seconds including weighted standard work seconds must be rounded to thousands. All conversation-minute-kilometers must be rounded to the nearest million, and all minutes-of-use kilometers must be rounded to the nearest thousand. All rate-of-return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 should be entered as 23.71).

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TABLE I - SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Traffic Sensitive Transport (l)	Traffic Sensitive Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
EQUAL ACCESS											
30	Total Equal Access Investment				N/A		N/A		N/A	N/A	N/A
40	Total Equal Access Accumulated Depreciation				N/A		N/A		N/A	N/A	N/A
44	Total Equal Access Curr. Def. Oper. Income Tax				N/A		N/A		N/A	N/A	N/A
46	Total Equal Access Non-Curr. Def. Oper. Income Tax				N/A		N/A		N/A	N/A	N/A
83	# Equal Access Minutes of Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Total Equal Access Expenses				N/A		N/A		N/A	N/A	N/A
TELECOMMUNICATIONS PLANT IN SERVICE											
General Support Facilities											
1000	GSF Investment										
1001	GSF Inv. Allocation Basis – Class A Cos. – Big 3 Exp.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1003	GSF Inv. – Part 69 Allocation Basis	N/A	N/A								
Central Office Equipment (COE)											
1112	COE Cat. 1 – Switchboard Inv.				N/A		N/A		N/A	N/A	
1129	COE Cat. 1 – Service Observing Boards Inv.				N/A				N/A	N/A	
1154	COE Cat. 1 – Auxiliary Service Boards Inv.				N/A		N/A		N/A	N/A	
1168	COE Cat. 1 – Traffic Service Position System Inv.				N/A				N/A	N/A	
1170	Total COE Cat. 1 Investment				N/A				N/A	N/A	
1201	COE Cat. 2 Tandem Switching Inv. – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1202	COE Cat. 2 Tandem Switching Inv. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1203	# Tandem Minutes of Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1204	Total COE Cat. 2 Investment				N/A				N/A	N/A	
1212	Total COE Cat. 3 Investment									N/A	
1216	# Dial Equipment Minutes of Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1220	COE Cat. 4.11 – WDBD Exch Line Ckt Eqpt – DA PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1222	COE Cat. 4.11 – WDBD Exch Line Ckt Eqpt – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1223	# WDBD Trunk Minutes of Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1224	Total COE Cat. 4.11 – WDBD Exch. Line Ckt. Eqpt. Inv.				N/A	N/A				N/A	
1230	COE Cat. 4.12 Basic Exch. Trunk Ckt. – Dir. Assg. – PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1231	COE Cat. 4.12 Basic Exch. Trunk Ckt. –Dir. Assg. –Msg				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1232	COE Cat. 4.12 Basic Exch. Trunk Ckt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1233	# Exchange Trunk Minutes of Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1234	Total COE Cat. 4.12 Basic Exch. Trunk Ckt. Eqpt. Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1240	COE Cat. 4.12 Special Exch. Trk. Ckt. – Dir. Assg. – PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1250	COE Cat. 4.12 WDBD Exch. Trk. Ckt. – Dir. Assg. – PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1252	COE Cat. 4.12 WDBD Exch. Trunk Ckt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1254	Total COE Cat. 4.12 WDBD Exch. Trunk Ckt. Eqpt.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1260	Total COE Cat. 4.12 Exch. Trunk Ckt. Eqpt. Inv.				N/A					N/A	
1274	COE Cat. 4.13 Basic Exch. Ckt. Eqpt. – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A

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TABLE I - SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

| ROW | Category | Subject to Separations | State | Interstate | Common Line | Traffic Sensitive | | | Special Access | Billing & Collection | IX |
| | | | | | | Switch | Transport | Total | | | |
	(a)	(b)	(c)	(d)	(i)	(j)	(l)	(n)	(o)	(q)	(r)
1275	COE Cat. 4.13 Basic Exch. Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1276	% Loop Allocation Factor				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1277	Total COE Cat. 4.13 Basic Exch. Ckt. Eqpt.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1280	Tot. COE Cat. 4.13 Spl. Exch. Ckt. Eqpt.– Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1290	Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.				N/A	N/A	N/A		N/A	N/A	
1300	Total COE Cat. 4.1 – Exch. Line Ckt. Eqpt.									N/A	
1310	Total COE Cat. 4.21 IX Ckt. Eqpt. Furnished to Others	N/A			N/A	N/A	N/A	N/A	N/A	N/A	
1320	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1322	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1323	# Conversation Minute Kilometers				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1324	Total COE Cat. 4.22 WDBD IX Ckt. Eqpt. Inv.				N/A	N/A				N/A	
1336	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1338	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1339	# Conversation Minutes				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1342	Total COE Cat. 4.23 Basic IX Ckt. Eqpt. Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1350	COE Cat. 4.23 Spl. IX Ckt. Eqpt. - Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1370	Total COE Cat. 4.23 IX Ckt. Eqpt. Inv.				N/A					N/A	
1380	Total COE Cat. 4.2 IX Ckt. Eqpt. Inv.				N/A					N/A	
1392	COE Cat. 4.3 Host/Remote Ckt. Eqpt. – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1393	# Minutes of Use Kilometers				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1394	Total COE Cat. 4.3 COE – Host/Remote Ckt. Eqpt. Inv.					N/A				N/A	
1400	Total COE Cat. 4 – COE Ckt. Eqpt. Inv.									N/A	
1410	Total COE Investment									N/A	

Information Origination/Termination (IOT) Equipment

1420	IOT Cat. 1 – Other IOT Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1425	IOT Cat. 1 – Other IOT - Part 69 Allocation	N/A	N/A			N/A	N/A	N/A		N/A	N/A
1426	# Equivalent Lines	N/A	N/A			N/A	N/A	N/A		N/A	N/A
1428	Total IOT Cat. 1 Investment					N/A	N/A	N/A		N/A	N/A
1430	IOT Cat. 2 New Cust. Premises Eqpt. - Dir. Assg. State			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1440	Total Information Origination/Termination Investment					N/A	N/A	N/A		N/A	N/A

Cable and Wire Facilities (C&WF)

1454	C&WF Cat. 1 - Exch. Line – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1455	C&WF Cat. 1 - Exch. Line – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1460	Total C&WF Cat. 1 – Exch. Line Inv.				N/A	N/A	N/A		N/A	N/A	
1470	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1471	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1472	C&WF Cat. 2 – Exch. Trunk – Joint Use Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1474	Total C&WF Cat. 2 – Exch. Trunk Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1480	C&WF Cat. 2 - WDBD – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1481	C&WF Cat. 2 - WDBD – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A

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ROW	Category	Subject to Separations	State	Interstate	Common Line	Traffic Sensitive			Special Access	Billing & Collection	IX
						Switch	Transport	Total			
	(a)	(b)	(c)	(d)	(i)	(j)	(l)	(n)	(o)	(q)	(r)
1484	Total C&WF Cat. 2 – Wideband Inv.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1485	Total C&WF Cat. 2 Investment				N/A					N/A	
1496	C&WF Cat. 3 Interexchange – Dir. Assg. PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1497	C&WF Cat. 3 Interexchange – Dir. Assg. Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1498	C&WF Cat. 3 Interexchange – Joint Use Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1510	Total C&WF Cat. 3 – Interexchange Inv.				N/A					N/A	
1522	C&WF Cat. 4 Host/Remote – Joint Use Msg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
1524	Total C&WF Cat. 4 – Host/Remote Inv.				N/A					N/A	
1530	Total Cable & Wire Facilities Investment									N/A	
1540	Total Telephone Plant Investment - All Categories										

Tangible and Intangible Assets

ROW	Category										
2001	Tangible Assets – Capital Leases – GSF										
2003	Tangible Assets – Capital Leases – CO Sw.									N/A	
2013	Tangible Assets – Capital Leases – For Pt. 69 Alloc.	N/A	N/A								
2020	Total Tangible Assets – Capital Leases										
2070	Tangible Assets – Leasehold Improvements – GSF				N/A	N/A	N/A	N/A	N/A	N/A	N/A
2130	Tangible Assets Leasehold Imp. – For Pt. 69 Alloc.	N/A	N/A								
2131	Combined Investment per Part 69.309	N/A	N/A								
2140	Total Tangible Assets – Leasehold Improvements										
2150	Total Tangible Assets										
2160	Intangible Assets										
2161	Tel. Plant In Service less Intangible Assets				N/A	N/A	N/A	N/A	N/A	N/A	N/A

OTHER TELECOMMUNICATIONS PLANT

ROW	Category										
2190	Property Held for Future Telecommunications Use										
2191	Telecommunications Plant under Construction										
2193	Telecommunications Plant Adjustment										
2194	Telecommunications Plant in Service										
2203	Total Other Plant Investment										
2210	Rural Telephone Bank Stock										
2224	Materials and Supplies										
2230	Cash Working Capital	N/A	N/A								
2240	Total Other Investment										
2250	FCC Investment Adjustment	N/A	N/A								
2260	Total Telecommunications Plant Investment										

RESERVES AND DEFERRALS

ROW	Category										
3000	Res./Def. – Other Jurisdictional Assets			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Accumulated Depreciation

ROW	Category										
3010	Res./Def. – Accum. Deprec. – GSF										
3020	Res./Def. – Accum. Deprec. – CO Sw. Eqpt.									N/A	
3021	Res./Def. – CO Switching Inv. for Allocation									N/A	

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ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
3030	Res./Def. – Accum. Deprec. – Opr.Svc. Eqpt.									N/A	
3040	Res./Def. – Accum. Deprec. – CO Ckt. Eqpt.									N/A	
3050	Res./Def. – Accum. Deprec. – IOT					N/A	N/A	N/A		N/A	N/A
3060	Res./Def. – Accum. Deprec. – C&WF									N/A	
3070	Res./Def. – Accum. Deprec. – Prop. Held for Future Use										
3080	Total Accumulated Depreciation										

Accumulated Amortization

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
3090	Res./Def. – Accum. Amort. Capital Leases – GSF										
3100	Res./Def. –Accum. Amort. Capital Leases –CO Sw Eqpt									N/A	
3150	Total Accum. Amort. – Capital Leases										

Net Current Deferred Operating Income Taxes

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
3280	Res./Def. – Current Def. Oper. Inc. Tax – GSF										
3290	Res./Def. – Current Def. Oper. Inc. Tax – CO Sw. Eqpt.									N/A	
3300	Res./Def. – Current Def. Oper. Inc. Tax –Opr. Svc. Eqpt.									N/A	
3310	Res./Def. – Current Def. Oper. Inc. Tax – CO Ckt. Eqpt.									N/A	
3320	Res./Def. – Current Def. Oper. Inc. Tax – IOT					N/A	N/A	N/A		N/A	N/A
3330	Res./Def. – Current Def. Oper. Inc. Tax – C&WF									N/A	
3332	Res./Def. – Other Current Def. Oper. Inc. Tax										
3340	Total Net Current Deferred Operating Income Tax										

Net Non-current Deferred Operating Income Taxes

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
3350	Res./Def. – Noncurr. Def. Oper. Inc. Tax – GSF										
3360	Res./Def. – Noncurr. Def. Oper. Inc. Tax – CO Sw. Eqpt									N/A	
3370	Res./Def – Noncurr. Def. Oper. Inc. Tax – Opr Svc Eqpt									N/A	
3380	Res./Def. – Noncurr. Def..Oper. Inc. Tax – CO Ckt Eqpt.									N/A	
3390	Res./Def. – Noncurr. Def. Oper. Inc. Tax – IOT					N/A	N/A	N/A		N/A	N/A
3400	Res./Def. – Noncurr. Def. Oper. Inc. Tax – C&WF									N/A	
3402	Res./Def. – Other Noncurrent Def. Oper. Income Tax										
3410	Total Net Noncurrent Deferred Operating Income Tax										

Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustment

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
3420	Res./Def. – Other Jurisdictional Liabilities			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3421	Res./Def. – FCC Reserve Adjustment	N/A	N/A								
3422	Res./Def. – Customer Deposits										
3423	Res./Def. – Other Deferred Credits										
3430	Total Reserves and Deferrals										

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| ROW | Category | Subject to Separations | State | Interstate | Common Line | Traffic Sensitive | | | Special Access | Billing & Collection | IX |
| | | | | | | Switch | Transport | Total | | | |
	(a)	(b)	(c)	(d)	(i)	(j)	(l)	(n)	(o)	(q)	(r)
OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS											
Operating Revenues											
4000	Basic Local Service Rev. – PL				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4001	Basic Local Service Rev. – Foreign Exchange				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4002	Basic Local Service Rev. – WDBD Message				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4004	All Other Basic Local Service Rev.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4005	Total Basic Local Service Revenue				N/A	N/A	N/A	N/A		N/A	N/A
4010	Network Access Service Rev. – End User				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4011	Network Access Service Rev. – Switched Access				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4012	Network Access Service Rev. – Special Access				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4014	Total Network Access Service Revenue									N/A	
4020	Long Distance Message Rev. – Wideband				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4022	Long Distance Message Rev. – Private Line				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4023	Long Distance Message Rev. – Other				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4024	Total Long Distance Message Service Revenue									N/A	
4030	Misc. Rev. – Directory				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4031	Misc. Rev. – Billing and Collections				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4032	Misc. Rev. – All Other				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4033	Total Miscellaneous Revenue										
4040	Uncollectible Revenue										
4050	Total Revenue										
Certain Income Accounts											
4060	Other Operating Income – Foreign Exchange		N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A
4061	Other Operating Income – Directly Assigned				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4062	Other Operating Income – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
4064	Total Other Operating Income – Part 69	N/A	N/A								
4066	Total Other Operating Income										
4070	Allowance for Funds used during Construction										
4072	Social and Community Welfare Contributions										
4076	Total Non-operating Income & Expenses										
4080	Interest Paid – Capital Leases										
4090	Extraordinary Items										
4100	Income Effect Jurisdictional Rate-making Difference			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4120	Total Operating Revenues (plus) Jurisdictional Diff.										
OPERATING EXPENSES											
Plant Specific Operations Expense											
5000	Network Support Expense										
5010	General Support Expense										

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TABLE I – SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Transport (l)	Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
5013	Total Network & General Support Expense										
5026	Total COE Expense									N/A	
5042	Other IOT Expense					N/A	N/A	N/A		N/A	N/A
5050	CPE Expense – Dir. Assg.			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5060	Total IOT Expense					N/A	N/A	N/A		N/A	N/A
5076	Total C&WF Expense									N/A	
5080	Total Plant Specific Operations Expense										
Plant Nonspecific Operations Expense											
6000	Other Property Plant and Equipment Expense									N/A	
6010	Network Operations Expense									N/A	
6012	Access Expense – Directly Assigned			N/A	N/A	N/A	N/A	N/A	N/A	N/A	
6020	Depreciation Exp. – GSF										
6030	Depreciation Exp. – CO Sw. Eqpt.									N/A	
6040	Depreciation Exp. – Opr. Svc. Eqpt.									N/A	
6050	Depreciation Exp. – CO Ckt. Eqpt.									N/A	
6060	Depreciation Exp. – IOT					N/A	N/A	N/A		N/A	N/A
6070	Depreciation Exp. – C&WF									N/A	
6080	Depreciation Exp. – Plant Held for Future Use										
6090	Total Depreciation Expense										
6100	Amortization Exp. - Capital Leases – GSF										
6110	Amortization Exp. – Capital Leases – CO Sw. Eqpt.									N/A	
6160	Total Amortization Exp. – Capital Leases										
6230	Total Amortization Exp. - Leasehold Improv. – GSF										
6240	Total Amortization Expense - Tangible Assets										
6250	Amortization Expense – Intangible Assets										
6252	Other Depreciation/Amortization Expense										
6254	Total Other Depreciation/Amortization Expense										
6260	Total Depreciation/Amortization Expense										
6270	Total Plant Nonspecific Operations Expense										
Customer Operations Expense											
6998	Marketing Exp. – Dir. Assg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
6999	Marketing Exp. – Allocated				N/A	N/A	N/A	N/A	N/A	N/A	N/A
7000	Total Marketing Expense									N/A	
7001	Current Billing Analysis				N/A	N/A	N/A	N/A	N/A	N/A	N/A
7002	Combined Investment for Part 69	N/A	N/A							N/A	
7052	# Weighted Standard Work Seconds	N/A	N/A		N/A		N/A		N/A	N/A	
7060	Total Telephone Operator Service Expense				N/A		N/A		N/A	N/A	
7070	Directory Exp. – Classified – Dir. Assg.			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7073	Directory Exp. – Alphabetical				N/A	N/A	N/A	N/A	N/A	N/A	N/A
7074	# Subscriber Line Minutes-of-Use for Allocation				N/A	N/A	N/A	N/A	N/A	N/A	N/A

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TABLE I – SEPARATIONS AND ACCESS DATA
(Dollars in thousands, except where noted, i.e. #, %)

ROW	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line (i)	Traffic Sensitive Switch (j)	Traffic Sensitive Transport (l)	Traffic Sensitive Total (n)	Special Access (o)	Billing & Collection (q)	IX (r)
7075	Directory Expense – Foreign – Dir. Assg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
7076	Total Directory Expense				N/A	N/A	N/A		N/A	N/A	N/A
7220	Other Cust. Svc. Exp. – Cat. 1 – Local Bus. Ofc. Exp.										
7290	Other Cust. Svc. Exp. – Cat. 2 – Rev. Acctg. Exp.										N/A
7300	Other Cust. Svc. Exp. – Cat. 3 – Customer Svc. Exp.										
7310	Total Other Customer Services Expense										
7320	Total Customer Operations Expense										
Corporate Operations Expense & FCC Expense Adjustment											
7330	Corp. Oper. Exp. – EAS – Dir. Assg. Exchange			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7331	Corporate Operations Exp. – All Other										
7334	Total Corporate Operations Expense										
7350	FCC Expense Adjustment	N/A	N/A								
7351	Total Operating Expense										
Operating Taxes											
8000	Operating Taxes – State and Local Income										
8001	Approximate Net Taxable Income – SIT										
8002	Oper. Taxes – Other State and Local – Dir. Assg.				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8003	Oper. Taxes – Other State and Local – Joint Use				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8005	Oper. Taxes – Other State and Local – Pt. 69	N/A	N/A								
8007	Total State & Local Taxes										
8010	Operating Taxes – Fixed Charges										
8011	Operating Taxes – Net Investment				N/A	N/A	N/A	N/A	N/A	N/A	N/A
8013	Operating Taxes – IRS Income Adjustment										
8014	Operating Taxes – FCC Taxable Income Adjustment	N/A	N/A								
8015	Operating Taxes – Amortization of Invest. Tax Credit										
8018	Operating Taxes – FCC Invest. Tax Credit	N/A	N/A								
8020	Operating Taxes – Federal Income Tax										
8021	Approximate Net Taxable Income – FIT										
8030	Total Operating Taxes										
RETURN DATA											
8040	Return Data – Average Net Investment										
8041	Return Data – Net Return	N/A	N/A							N/A	N/A
8042	% Return Data – Rate of Return	N/A	N/A							N/A	N/A

Note: The symbol "#" preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use kilometers, etc.). The symbol "%" preceding the row description indicates items to be entered as a percent (e.g., rate of return).

Allocation Reference Table for the
FCC Report 43-04 – Separations and Access Table (I)

Row	Allocation Basis Part 36	Allocation Basis Part 69	Row	Allocation Basis Part 36	Allocation Basis Part 69	Row	Allocation Basis Part 36	Allocation Basis Part 69
30	83		3300	1170	1170	6040	1170	1170
40	83		3310	1400	1400	6050	1400	1400
44	83		3320	1440	1440	6060	1440	1440
46	83		3330	1530	1530	6070	1530	1530
84	83		3332	2194	2194	6080	2190	2190
1000	1001	1003	3350	1000	1000	6100	1000	1000
1252	1223		3360	3021	3021	6110	3021	3021
1420	1276		3370	1170	1170	6230	1000	2131
1455	1276		3380	1400	1400	6250	2161	2131
1472	1233		3390	1440	1440	6252	2194	2194
1498	1323		3400	1530	1530	7000		2131
1522	1393		3402	2194	2194			Note 3
2001	1000	1000	3421		2131	7331	1001	Note 4
2003	3021	3021	3422	2194	2131	8003	2194	
2013		2194	3423	2194	2131	8005		2131
2070	1000		4002	1223		8010	8011	2131
2160		2131	4020	1223		8015	2194	2131
2210	2194	2131	4062	2194				
2224	1530	2131	4064		2131			
2230		2131	4070	2191	2131			
2250		2131	4072	7334	2131			
3010	1000	1000	4080	2020	2131			
3030	1170	1170	5000	1000	2131			
3040	1400	1400	5010	1000	1000			
3050	1440	1440	5026	1410	Note 1			
3060	1530	1530	5042	1276	1426			
3070	2190	2190	5076	1530	1530			
3090	1000	1000	6000	2194	Note 2			
3100	3021	3021	6010	Note 2	Note 2			
3280	1000	1000	6020	1000	1000			
3290	3021	3021	6030	3021	3021			

Note 1 – CO Maintenance Expense Accounts 6210, 6220, and 6230 are allocated on CO Investment Accounts 2210, 2220, and 2230 respectively, per Section 69.401(b).

Note 2 – OPP Expense (Account 6510) and Networks Operations Expense (Account 6530) are allocated on COE, IOT, and C&WF investment (Rows 1410, 1440, and 1530) combined, per Sections 36.353(b) and 69.401(d).

Note 3 – Excluding Billing and Collections

Note 4 – Corporate Operations Expense is allocated on Big 3 Expenses, per Sections 69.2(e) and 69.2(f).

EQUAL ACCESS

30   Total Equal Access Investments allocation pursuant to Section 36.191(c).

40   Accumulated depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c). *See also* Section 36.503(a).

44   Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). *See also* Section 36.506(a).

46   Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c). *See also* Section 36.506(a).

83   Equal Access minutes-of-use used for allocation of equal access cost.

84   Total expenses associated with Equal Access.

TELECOMUNICATIONS PLANT IN SERVICE

General Support Facilities

1000   General Support Facilities that are allocated pursuant to Sections 36.111-112 and 69.307.

1001   Big Three Expense amounts used by Class A carriers to allocate General Support Facilities pursuant to Section 36.112(a).

1003   Investment amounts used to allocate General Support Facilities pursuant to Section 69.307.

Central Office Equipment (COE)

1112   Total Category 1 Switchboards at all toll centers that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).

1129   Total Category 1 Service Observing Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).

1154   Total Category 1 Auxiliary Service Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).

1168   Total Category 1 Traffic Service Position System Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).

1170   Total Category 1 COE, Operator System Equipment, total of Rows 1112, 1129, 1154, and 1168.

1201   Category 2 Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(d).

1202   Category 2 Tandem Switching Equipment that is jointly used and is allocated pursuant to Section 36.124(d).

1203   Tandem minutes-of-use used to allocate jointly used Tandem Switching Equipment pursuant to Section 36.124(d).

1204   Total Category 2 COE, Tandem Switching Equipment, total of Rows 1201 and 1202 including amounts that are directly assigned pursuant to Section 69.306(c).

1212   Category 3 Local Switching Equipment that is allocated pursuant to Section 36.125(i) and directly assigned pursuant to Section 69.306(d).

1216   Dial Equipment Minutes as defined in Section 36.125(a)(3), used to calculate the interstate allocation factor pursuant to Section 36.125(i).

1220   Category 4.11 Wideband Exchange Line Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).

1222   Category 4.11 Wideband Exchange Line Circuit Equipment that is associated with jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).

1223   Minutes-of-use used to allocate jointly used Category 4.11 Wideband Exchange Line Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).

1224   Total Category 4.11 Wideband Exchange Line Circuit Equipment, the total of Rows 1220 and 1222. This also includes amounts that are directly assigned pursuant to Section 69.306(e) and *Amendment of Part 69 of the Commission's Rules and Regulations, Access Charges, to conform it with Part 36, Jurisdictional Separations Procedures*, CC Docket No. 87-113, FCC 88-400 released December 12, 1988, 4 FCC Rcd 765, 772 (1988) (*Part 69 Reconsideration Order*), at para. 48.

1230   Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).

1231   Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).

1232   Category 4.12 Basic Exchange Trunk Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).

1233   Minutes-of-use used to allocate jointly used Category 4.12 Basic Exchange Trunk
              Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).

1234   Total Category 4.12 Basic Exchange Trunk Circuit Equipment total of Rows 1230,
              1231, and 1232.

1240   Category 4.12 Special Exchange Trunk Circuit Equipment that is associated with private
              line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).
              See also Glossary, Part 36.

1250   Category 4.12 Wideband Exchange Trunk Circuit Equipment that is associated with
              private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and
              36.155(b).

1252   Category 4.12 Wideband Exchange Trunk Circuit Equipment that is jointly used and is
              allocated pursuant to Sections 36.126(c)(4) and 36.155(b).

1254   Total Category 4.12 Wideband Exchange Trunk Circuit Equipment, total of Rows 1250
              and 1252.

1260   Total Category 4.12 Exchange Trunk Circuit Equipment, total of Rows 1234, 1240 and
              1254 including amounts that are directly assigned pursuant to Section 69.306(e) and the
              Part 69 Reconsideration Order, at paragraph 48.

1274   Basic Category 4.13 Exchange Line Circuit Equipment that is associated with private
              line circuits and WATS circuits and is directly assigned pursuant to Sections
              36.126(c)(4) and 36.154(g).

1275   Basic Category 4.13 Exchange Line Circuit Equipment that is associated with subscriber
              or common lines that are jointly used for local exchange service and exchange access for
              state and interstate interexchange services and which investment is allocated pursuant to
              Sections 36.126(c)(4) and 36.154(g).

1276   Loop allocation factor (in percent) used to allocate basic Category 4.13 COE subscriber
              or common lines pursuant to Sections 36.126(c)(4) and 36.154(g).

1277   Total Category 4.13 Basic Exchange Line Circuit Equipment, total of Rows 1274 and
              1275.

1280   Category 4.13 Special Exchange Line Circuit Equipment that is associated with private
              line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.154(g).
              See also Glossary, Part 36.

1290   Total Category 4.13 Exchange Line Circuit Equipment, total of Rows 1277 and 1280,
              including Category 4.13 COE that is directly assigned pursuant to Section 36.126(c)(4),
              Section 69.306(e) and the *Part 69 Reconsideration Order*, at para. 48.

1300   Total Category 4.1 Exchange Circuit Equipment, total of Rows 1224, 1260 and 1290.

1310   Category 4.21 Interexchange Circuit Equipment Furnish to Another Company for Interstate Use that is directly assigned pursuant to Section 36.126(e)(4), Section 69.306(e) and the *Part 69 Reconsideration Order*, at para. 48.

1320   Category 4.22 Wideband Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(4) and 36.156(b).

1322   Category 4.22 Wideband Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(e)(4) and 36.156(b).

1323   Conversation-minute-kilometers used to allocate jointly used Category 4.22 Wideband Interexchange Circuit Equipment pursuant to Sections 36.126(e)(4) and 36.156(b).

1324   Total Category 4.22 Wideband Interexchange Circuit Equipment which includes the total of Rows 1320 and 1322 including amounts that are directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.

1336   Category 4.23 Basic Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).

1338   Category 4.23 Basic Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Section 36.126(e)(4).

1339   Conversation-minutes used to allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(4).

1342   Total Category 4.23 Basic Interexchange Circuit Equipment, total of Rows 1336 and 1338.

1350   Category 4.23 Special Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).

1370   Total Category 4.23 Interexchange Circuit Equipment, total of Rows 1342 and 1350, including Category 4.23 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.

1380   Total Category 4.2 Interexchange Circuit Equipment, total of Rows 1310, 1324, and 1370.

1392   Category 4.3 Host/Remote Message Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(f)(2) and 36.157(b).

1393   Minutes-of-use-kilometers used to allocate Category 4.3 Host/Remote Message Circuit Equipment pursuant to Sections 36.126(f)(2) and 36.157(b).

1394   Total Category 4.3 Host/Remote Message Circuit Equipment, Row 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*.

1400   Total Category 4 Circuit Equipment**,** total of Rows 1300, 1380, and 1394.

1410   Total Central Office Equipment, total of Rows 1170, 1204, 1212 and 1400.

Information Origination/Termination (IOT) Equipment

1420   Other Information Origination/Termination Equipment that is allocated pursuant to Section 36.142(c).

1425   Other Information Origination/Termination Equipment that is allocated pursuant to Section 69.303.

1426   Number of equivalent lines used to allocate all Other Information Origination/Termination Equipment pursuant to Section 69.303.

1428   Total Category 1 Other Information Origination/Termination Equipment, total of Rows 1420 and 1425. **Exception**: for Column d, include in total only Rows 1420.

1430   Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(c).

1440   Total Information Origination/Termination Equipment, total of Rows 1428 and 1430.

Cable and Wire Facilities (C&WF)

1454   Categories 1.1 and 1.2 Exchange Line that are associated with private lines and WATS lines and are directly assigned pursuant to Section 36.154(g).

1455   Category 1.3 Exchange Line that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Sections 36.154(g).

1460   Total Category 1 Exchange Line, total of Rows 1454 and 1455, including Category 1 Exchange Line that is directly assigned pursuant to Section 69.304.

1470   Category 2 Exchange Trunk that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).

1471   Category 2 Exchange Trunk that is associated with message use and is directly assigned pursuant to Section 36.155(b).

1472   Category 2 Exchange Trunk that is jointly used and is allocated pursuant to Section 36.155(b).

1474   Total Category 2 Exchange Trunk, total of Rows 1470, 1471, and 1472.

1480   Category 2 Wideband that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).

1481   Category 2 Wideband that is associated with message use and is directly assigned pursuant to Section 36.155(b).

1484   Total Category 2 Wideband total of Rows 1480 and 1481.

1485   Total Category 2 Wideband and Exchange Trunk, total of Rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.

1496   Category 3 Interexchange that is associated with private lines and is directly assigned pursuant to Section 36.156(c).

1497   Category 3 Interexchange that is associated with message use and is directly assigned pursuant to Section 36.156(c).

1498   Category 3 Interexchange that is associated with joint message use and is allocated pursuant to Section 36.156(c).

1510   Total Category 3 Interexchange, total of Rows 1496, 1497, and 1498, including amounts that are directly assigned pursuant to Section 69.305.

1522   Category 4 Host/Remote Message that is jointly used and is allocated pursuant to Section 36.157(b).

1524   Total Category 4 Host /Remote Message, Row 1522 including amounts that are directly assigned pursuant to Section 69.305.

1530   Total Cable &Wire Facilities, total of Rows 1460, 1485, 1510, and 1524.

1540   Total Telecommunications Plant, excluding amortizable assets, the total of Rows 30, 1000, 1410, 1440, and 1530. **Note:** This row includes all equal access investment.

Tangible & Intangible Assets

2001   Capital leases that are associated with General Support Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2003   Capital leases that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310.

2013   Capital leases that are allocated pursuant to Section 69.310.

2020   Total Capital leases, total of Rows 2001, 2003, and 2013. **Exception**: for Column d, include in total only Rows 2001 and 2003.

2070   Leasehold improvements that are associated with General Support Facilities and are allocated pursuant to Section 36.161(c).

2130   Total leasehold improvements that are allocated pursuant to Section 69.309.

2131   Combined investment used to allocate leasehold improvement pursuant to Section 69.309.

2140   Total leasehold improvements, total of Rows 2070 and 2130. **Exception:** for Column d, include in total only Row 2070.

2150   Total Tangible Assets, total of Rows 2020 and 2140.

2160   Intangible Assets that are allocated pursuant to Sections 36.162(b) and 69.309.

2161   Telecommunications Plant in Service, less Intangible Assets, used to allocate Intangible Assets pursuant to Section 36.162(b).

OTHER TELECOMMUNICATIONS PLANT

2190   Property Held for Future Telecommunications Use that is allocated pursuant to Section 36.171(a).

2191   Telecommunications Plant Under Construction that is allocated pursuant to Section 36.171(a).

2193   Telecommunications Plant Adjustment that is allocated pursuant to Section 36.171(a).

2194   Telecommunications Plant in Service used to allocate Rows 2190 through 2193 pursuant to Section 36.171(a). **Note:** This row should equal the total of Rows 1540, 2150 and 2160.

2203   Total Other Telecommunications Plant, total of Rows 2190, 2191 and 2193.

2210   Class B Rural Telephone Bank Stock that is allocated pursuant to Sections 36.172(c) and 69.309.

2224   Material and Supplies that are allocated pursuant to Sections 36.181(a) and 69.309.

2230   Cash working capital that is directly assigned or allocated pursuant to Section 36.182(a) and is allocated pursuant to Section 69.309. *See also* Section 65.820(d).

2240   Total Other Telecommunications Property, total of Rows 2150, 2160, 2203, 2210, 2224, and 2230.

2250   FCC Investment Adjustment is the net of the following: (1) investment not included above that the FCC has expressly allowed for ratemaking purposes; and (2) investment included above that the FCC has expressly disallowed for ratemaking purposes.   See Sections 65.820 and 65.830. This row will **NOT** include any Telecommunications Plant Under Construction as a Part 65 Adjustment.

2260   Total Telecommunication Property, the total of Rows 1540, 2240, and 2250.

RESERVES AND DEFERRALS

3000   Other Jurisdictional Assets that are directly assigned pursuant to Section 36.502(a).

Accumulated Depreciation

3010   Accumulated depreciation that is associated with General Support Facilities and is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3020   Accumulated depreciation that is associated with Switching Equipment and is allocated pursuant to Sections 36.503(a) and 69.2(z), and 69.301(a).

3021   Switching Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3030   Accumulated depreciation that is associated with Operator Systems Equipment is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3040   Accumulated Depreciation that is associated with Transmission Equipment and is allocated pursuant to Sections 36.503(a), 69.2(z) and 69.301(a).

3050   Accumulated depreciation that is associated with Information Origination/Termination Equipment and is allocated pursuant to Sections 69.503(a), 69.2(z) and 69.301(a).

3060   Accumulated depreciation that is associated with Cable and Wire Facilities pursuant to Section 36.503(a), 69.2(z), and 69.301(a).

3070   Accumulated depreciation that is associated with Property Held for Future Telecommunications Use and is allocated pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).

3080   Total accumulated depreciation total of Rows 40, 3010, 3020, 3030, 3040, 3050, 3060, and 3070.

Accumulated Amortization

3090   Accumulated amortization of capital leases associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3100   Accumulated amortization of capital leases associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3150   Total accumulated amortization of capital leases, total of Rows 3090 and 3100.

Net Current Deferred Operating Income Taxes

3280   Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.

3290   Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(c) and (d).

3300   Net Current Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).

3310   Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.505(a) and 69.306(e).

3320   Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.

3330   Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304 and 69.305.

3332   Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Sections 36.506(a) and 69.309.

3340   Total Net Current Deferred Operating Income Taxes, total of Rows 44, 3280, 3290, 3300, 3310, 3320, 3330 and 3332.

Net Non-current Deferred Operating Income Taxes

3350   Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.

3360   Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(c) & (d).

3370   Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).

3380   Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(e).

3390   Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.

3400   Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304, and 69.305.

3402   Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Section 36.506(a) and 69.309.

3410   Total Net Noncurrent Deferred Operating Income Taxes, total of Rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402.

Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustment

3420   Other jurisdictional liabilities and deferred credits that are directly assigned pursuant to Section 36.507(a).

3421   FCC Reserve Adjustment which is the net of the following: (1) reserve items not included above that the Commission has expressly included for ratemaking purposes; and (2) reserve items included above that the Commission has expressly disallowed for ratemaking purpose. *See* Section 65.820 and 65.830.

3422   Customer Deposits are separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service (interim measures prescribed in 3 FCC Rcd 269 (1987)). The interstate amount is apportioned among the access elements pursuant to Section 69.309.

3423   Other Deferred Credits that are separated pursuant to Parts 36 and 69.

3430   Total Reserves and Deferrals, the total of Rows 3000, 3080, 3150, 3340, 3410, 3420, 3421, 3422, and 3423.

OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS

Operating Revenues

4000   Local private line revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.212(a).

4001   Revenues attributable to interstate FX-like and CCSA-like services that are directly assigned pursuant to Section 36.212(b).

4002   Wideband message service revenues that are allocated pursuant to Section 36.212(c).

4004   All Other Basic Local Service Revenues that are directly assigned pursuant to Section 36.212(d).

4005   Total Basic Local Service Revenues, total of Rows 4000, 4001, 4002, and 4004, including amounts that are allocated pursuant to Part 69.

4010   End User Revenue that is directly assigned pursuant to Sections 36.213(a).

4011   Switched Access Revenue that is directly assigned pursuant to Sections 36.213(b).

4012   Special Access Revenue that is directly assigned pursuant to Sections 36.213(c).

4014   Total Network Access Services Revenue, total of Rows 4010, 4011, and 4012, including amounts that are allocated pursuant to Part 69.

4020   Wideband message services revenues that are allocated pursuant to Section 36.214(a).

4022   Long distance private line service revenues from broadcast program transmission audio and video services that are directly assigned pursuant to Section 36.214(b).

4023   All Other Long Distance Message Revenues that are directly assigned pursuant to Section 36.214(c).

4024   Total Long Distance Message Revenue, total of Rows 4020, 4022, and 4023, including amounts that are allocated pursuant to Part 69.

4030   Directory revenues that are directly assigned pursuant to Section 36.215(a).

4031   Billing and Collections revenues that are directly assigned pursuant to Section 36.215(b).

4032   All Other Miscellaneous Revenues that are apportioned pursuant to Section 36.215(c).

4033   Total Miscellaneous Revenues, total of Rows 4030, 4031, and 4032, including amounts that are allocated pursuant to Part 69.

4040   Uncollectible Revenues that are apportioned pursuant to Section 36.216(a), including amounts that are allocated pursuant to Part 69.

4050   Total Revenues, the total of Rows 4005, 4014, 4024, and 4033, including amounts that are allocated pursuant to Part 69, less Row 4040.

Certain Income Accounts

4060   Other operating income and expenses relating to translation in foreign exchange differentials that are directly assigned pursuant to Section 36.221(a).

4061   All Other Operating Income and Expenses that are directly assigned pursuant to Section 36.221(b).

4062   All Other Operating Income and Expenses that are allocated pursuant to Section 36.221(b).

4064   Total Other Operating Income and Expenses that are allocated pursuant to Section 69.411.

4066   Total Other Operating Income and Expenses, total of Rows 4060, 4061, 4062, and 4064. **Exception**: for Column d, include in total only Rows 4060, 4061, and 4062.

4070   Allowance for funds used during construction that is allocated pursuant to Sections 36.222(c) and 69.411.

4072   Social and community welfare contributions and fees that are allocated pursuant to Sections 36.222(c) and 69.411.

4076   Total Non-Operating Income and Expenses total of Rows 4070 and 4072.

4080   Interest paid relating to capital leases that is allocated pursuant to Section 36.223(a) and 69.411.

4090   Extraordinary items that are apportioned pursuant to Section 36.224(a).

4100   Income effect of jurisdictional ratemaking differences that is directly assigned pursuant to Section 36.225(a).

4120   Total Operating Revenues (Row 4050) plus Income Effects of Jurisdictional Ratemaking Differences (Row 4100).

OPERATING EXPENSES

Plant Specific Operating Expense

5000   Network Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.309, and 69.401(a)(1).

5010   General Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.307, and 69.401(a)(2).

5013   Total Network Support Expenses and General Support Expenses, total of Rows 5000 and 5010.

5026   Total Central Office Expenses that are allocated pursuant to Sections 36.321(b) and 69.401(b).

5042   Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 36.331(b) and 69.401(c).

5050   Expenses associated with Customer Premises Equipment that are directly assigned pursuant to Section 36.331(c).

5060   Total Information Origination/Termination Expenses, total of Rows 5042 and 5050.

5076   Total Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.341(b) and 69.401(c).

5080   Total Plant Specific Expenses, total of Rows 5000, 5010, 5026, 5060, and 5076.

Plant Nonspecific Operating Expense

6000   Other Property Plant and Equipment Expenses that are allocated pursuant to Sections 36.352(b) and 69.401(d).

6010   Network Operations Expenses that are allocated pursuant to Sections 36.353(a) and (b) and 69.401(d).

6012   Access Expenses that are directly assigned pursuant to Sections 36.354(a) and 69.401(e).

6020   Depreciation expenses that are associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6030   Depreciation expenses that are associated with Switching equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

6040   Depreciation expenses that are associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

6050   Depreciation expenses that are associated with Transmission Equipment and which expenses are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

6060   Depreciation expenses that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303(b), and 69.401(f).

6070   Depreciation expenses that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6080   Depreciation expenses of Plant Held for Future Telecommunications Use and which expenses are allocated pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).

6090   Total depreciation of Telecommunications Plant in Service, total of Rows 6020, 6030, 6040, 6050, 6060, 6070, and 6080.

6100   Amortization expenses of capital leases associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6110   Amortization expenses of capital leases that are associated with Switching Equipment and which expenses are allocated pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

6160   Total amortization expenses of capital leases, total of Rows 6100 and 6110.

6230   Amortization expense of leasehold improvements associated with General Support Facilities which are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

6240   Total amortization expenses of Tangible Assets, total of Rows 6160 and 6230.

6250   Amortization expenses of Intangible Assets that are allocated pursuant to Sections 36.361 and 69.401(f).

6252   Other depreciation and amortization expenses that are allocated pursuant to Sections 36.361 and 69.401(f).

6254   Total other depreciation and amortization expenses, total of Rows 6250 and 6252.

6260   Total depreciation and amortization expenses, total of Rows 6090, 6240, and 6254.

6270   Total Plant Non-Specific, total of Rows 6000, 6010, 6012, and 6260.

Customer Operations Expense

6998   Marketing Expenses that are directly associated with sales agency agreements and are directly assigned pursuant to the Commission's *Memorandum Opinion and Order*, FCC 85-582, released November 15, 1985.

6999   Marketing Expenses that are allocated pursuant to Section 36.372.

7000   Total Marketing Expenses, total of Rows 6998 and 6999, including amounts that are allocated pursuant to Sections 69.309 and 69.403.

7001   Current billings analysis used to allocate Marketing Expenses pursuant to Section 36.372.

7002   Combined investment used to allocate Marketing Expenses pursuant to Sections 69.309 and 69.403.

7052   Weighted standard work seconds used to allocate Telephone Operator Services Expenses pursuant to Sections 36.374(c), 36.374(d), and 69.404.

7060   Total Telephone Operator Services Expense that is allocated pursuant to Sections 36.374(b), 36.374(d), and 69.404.

7070   Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(6).

7073   Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Section 36.375(b)(6).

7074   Subscriber line minutes-of-use used to allocate the expenses of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(6).

7075   Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(6).

7076   Total Published Directory Listing Expenses, total of Rows 7070, 7073, and 7075 and assigned pursuant to Section 69.405.

7220   Total Category 1 Local Business Office Expenses that are allocated pursuant to Sections 36.377(a) and 69.406(a).

7290   Total Category 2 Customer Services (Revenue Accounting) Expenses that are allocated pursuant to Section 36.379(b) and 69.407.

7300   All Other Customer Services expenses that are allocated pursuant to Sections 36.382(a) and 69.408.

7310   Total Other Customer Services Expenses, total of Rows 7220, 7290, and 7300.

7320   Total Customer Operations Expenses, total of Rows 7000, 7060, 7076, and 7310.

Corporate Operations Expenses & FCC Expense Adjustment

7330   Extended Area Services settlements that are directly assigned pursuant to Section 36.392(b).

7331   All other Corporate Operation Expenses that are allocated pursuant to Section 36.392(c).

7334   Total Corporate Operations Expenses, total of Rows 7330 and 7331.

7350   FCC expense adjustment is the net of the following: (1) expenses not included above that the FCC has expressly allowed for ratemaking purposes; and (2) expenses included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.450, 65.820, and 65.830. This row will **NOT** include any AFUDC, Account 7340, as a Part 65 Adjustment.

7351   Total Operating Expenses, the total of Rows 84, 5080, 6270, 7320, 7334, and 7350.

Operating Taxes

8000   State and local taxes that are allocated pursuant to Sections 36.412(b) and 69.402(a).

8001   Approximate net taxable income used to allocate state and local income taxes pursuant to Sections 36.412(b) and 69.402(a).

8002   Other state and local taxes that are directly assigned pursuant to Section 36.412(c).

8003   All other state and local taxes that are allocated pursuant to Section 36.412(c).

8005   Total other state and local taxes that are allocated pursuant to Section 69.402(b). **Note**: Column (d) is the total of rows 8002 and 8003.

8007   Total state and local taxes, total of Rows 8000, 8002, 8003, and 8005. **Exception**: for Column d, include in total only Rows 8000, 8002, and 8003.

8010   Fixed charges that are subtracted in the calculation of approximate net taxable income pursuant to Sections 36.223(a), 36.412(b)(4), and 69.411 and which include amounts in row 4080.

8011   Net investment used to allocate fixed charges pursuant to Section 36.412(b)(4).

8013   Internal Revenue Service Income adjustment that is the difference between taxable income reported for Internal Revenue Service purposes and taxable income reported in accordance with Part 32.

8014   FCC taxable income adjustment that is the net of the following: (1) taxable income not included above that the FCC has expressly allowed for ratemaking purpose; and (2) taxable income included above that the FCC has expressly disallowed for ratemaking purposes pursuant to Part 65.

8015   Investment Tax Credit amortization that is the net amortization associated with Account 7210, Operating Investment Tax Credits. *See* Section 32.7210.

8018   FCC Investment Tax Credit which is the net of the following: (1) Investment Tax Credit not included above that the FCC has expressly allowed for ratemaking purposes; and (2) the Investment Tax Credit included above that the FCC has expressly disallowed for ratemaking purpose pursuant to Part 65.

8020   Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals Row 8021 times the statutory federal Income tax rate less Rows 8015 and 8018.

8021   Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a).   This amount equals the sum of Rows 4066, 4070, 4120, 8013, and 8014 less Rows 4072, 7351, 8007, and 8010.

8030   Total Operating Taxes, total of Rows 8007 and 8020.

RETURN DATA

8040   Average Net Investment equals Row 2260 less Row 3430.

8041   Net Return equals the sum of Rows 4066, 4070, 4090, and 4120 less Rows 4072, 7351, and 8030.

8042   Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (Row 8041 divided by Row 8040 times 100). Round to 2 decimal places. For Price Cap companies this row should be populated with zeros for columns (i), (j), (l), (n), and (o), pursuant to *LEC Price Cap Reconsideration Order*, CC Docket 87-313, released April 17, 1991.

COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, as specified in the Commission's Rules.

Column   Description

b.   Subject to Separations - This amount reflects that portion of each row that must be allocated between the state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. **Note:** This column should equal the total of Columns (c) and (d).

c.   State - This amount reflects that portion of each row that is allocated to the state jurisdiction pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.

d.   Interstate - This amount reflects that portion of each row that is allocated to the interstate jurisdiction pursuant to Part 36 of the Commission's Rules. **Note:** This column should equal the total of Columns (i), (n), (o), (q), and (r).

i.   Common Line - This column reflects those amounts that are assigned to the common line access element pursuant to Part 69 of the Commission's Rules.

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

j.   Switching - This amount reflects that portion of each row applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.

l.   Transport - This amount reflects that portion of each row applicable to the Transport Access element pursuant to Part 69 of the Commission's Rules.

n.   Total Traffic Sensitive - This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules. **Note:** This column is the total of Columns (j) and (l), plus Traffic Sensitive - Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).

o.   Special Access - This amount reflects that portion of each row applicable to the Special Access element pursuant to Part 69 of the Commission's Rules.

q.   <u>Billing and Collection</u> - This amount reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.

r.   <u>Interexchange (IX)</u> - This amount reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

A. **Introduction**

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-04, the ARMIS Access 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 Site**" 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.

      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 "AC"
      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 Access Report data file to be submitted by Illinois Bell to cover the calendar year 2006 would be LBIL06AC.U01:

LBIL COSA for Illinois Bell
06   Data for calendar year 2006
AC   Access Report data file
.   Decimal point
U   Unrestricted version
01   First submission of this year's data

C. **Filing Requirement**

1. **Proprietary Treatment**: Carriers seeking proprietary treatment for some data must provide two electronic versions of the automated report. The Confidential Version must contain all the required information. Confidential Treatment Data Records **must** be provided to identify confidential data but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures. The Public Version **should neither** include data for which the carrier is seeking proprietary treatment nor Confidential Treatment Data Records.

   Carriers not seeking proprietary treatment for any data should provide only one electronic version which should be identified as the Unrestricted Version.

2. **Data Items That Are "Not Available," "Withheld," or Are "Irretrievable"** – 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," "Withheld," or are "Irretrievable."

3. **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 43-04 are described 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.

4. **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 – one each per upload file, when applicable – in PDF

5. **Upload Comment Field**: Enter the reason for the filing, which must include a brief description of ALL data (including footnotes) that have been added, removed, or modified since the previous submission. This description must agree with what is being filed. The comments should <u>not</u> contain references to IATD letters. Maximum comment length is 245 characters (including spaces). If comment length will exceed 245 characters, include in the comments a reference to the associated transmittal letter by its date, for additional information.

D. **<u>Data Entry Conventions</u>**

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, <u>e.g.</u> use <u>   123</u>, NOT <u>123</u>. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, <u>e.g.</u> use <u>"John Doe   "</u>.

3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).

4. Do NOT include "$", "%", embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.

5. In any numeric data field designated by N/A, enter -99999. In any text data field designated by N/A, enter "N/A". If a "Public Version" is filed, enter -88888 in any numeric data field and "W/H" in any text data field for which data are "Withheld" to indicate that confidential treatment has been requested. 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 and text fields are enclosed in double quotation marks.

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

E. **Rounding Conventions**

1. As specified in the Report Definition, all dollar amounts must be rounded to the nearest thousand.

2. Amounts of minutes (including, but not limited to, connection minutes, DEMs and MOU) must be rounded to the nearest million.

3. All seconds including weighted standard work seconds must be rounded to thousands.

4. All conversation-minute-kilometers must be rounded to the nearest million.

5. All minutes-of-use kilometers must be rounded to the nearest thousand.

6. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 percent must be entered as 23.71). All other percentage amounts must be entered as in the following example and rounded to 4 decimal places.

    Example: 23.70561 percent must be entered as 23.7056

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, which includes changed footnotes. When a summary row value changes because of changes to one or more of its detail rows, the summary row must also be footnoted.

   b. Footnotes should be filed for the entities to which they apply: a footnote might apply to a holding company COSA only, to a study area COSA only, or to both entities. (However, footnotes should not be submitted at the holding company level if they apply only to a company's study areas.)

   c. If the reporting carrier does not follow the procedures described in the row and column instructions of the applicable 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.

   d. 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.

   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.

3. **Footnote Structure:**

   Observe the footnote specifications to the letter and strive for an efficient footnote structure. Reduce the size and number of footnotes by using global and referring footnotes.

Global Footnotes

a. If a footnote applies to an entire table, its row number is 9999.0, and its column letter is ZZ;

b. If a footnote applies to all columns within a single row, its column letter is ZZ;

c. If a footnote applies to a single column within all rows, its row number is 9999.0;

d. If a footnote applies to a majority of (but not all) columns within a single row, its column letter is ZZ, and its text should include the identity of the columns to which the footnote applies;

e. If a footnote applies to a single column within a majority of (but not all) rows, its row number is 9999.0, and its text should include the identity of the rows to which the footnote applies;

Referring (non-Global) Footnotes

f. If a footnote applies to more than one, but less than a majority of rows or columns, use individual referring footnotes for the rows or columns to refer to a single explanatory footnote. The referring footnote must include the explanatory footnote's number, row, and column;

g. Referring footnotes and the footnotes to which they refer should be in the same table.

Footnote Removal

h. For resubmissions, remove footnotes if they no longer apply, and renumber the remaining footnotes.

i. When removing one or more footnotes from a table that were erroneously included in a previous filing, provide a single explanatory footnote that includes a list of the affected rows and columns. This footnote's record number for the footnoted data is 9999 (field 4), its table number is ZZZZ, its row number is 9999.0, and its column letters are ZZ.

G. **Errata**

1. Carriers are under a legal obligation to correct any erroneous data, which includes footnotes, reported in ARMIS Reports. Thus, whenever there are changes in table data, footnotes are added, footnotes are removed because they were erroneously-filed, or the text of an existing footnote is changed, an erratum (and resubmission) is required. 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).

4. **Errata Structure:**

    Observe the errata record specifications to the letter, and strive for proper structure.

    a. An errata record should reference more than one column, if multiple—but not all— columns are affected for the same row. (Where all columns are affected use "ZZ" as the column reference.)

    b. When a footnote column field contains "ZZ" to indicate multiple—but not all— columns, the errata record column field should not use "ZZ." Instead, list the columns affected in this field.

    c. The errata record should reference the footnote number to which it applies.

    d. For Submission Number 3 or higher, be careful to clear the errata table of entries from previous filings, prior to adding new errata entries for the new submission.

    e. When removing one or more footnotes from a table that were erroneously included in a previous filing, the erratum record should refer to a single footnote explaining the removed footnote(s). In the erratum record, use 9999 for the record number of the corrected data (field 4), ZZZZ for the table number, 9999.0 for the row number, and ZZ for the column letters.

H. **Data Record Descriptions**

The seven data record types are described below. See pages 9 through 19 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 9 for record layout.

2. Record Type L2 – Label Record
    One Type L2 record per file. The second record of each file. Contains report number, carrier classification, carrier name, study area name, etc. See page 10 for record layout.

3. Record Type K2 – Separations and Access Data Record
    240 type K2 records per file. One record for each of the 240 rows shown on pages 4 through
    10 of the Report Definition. Each record contains data values for a particular row broken out
    by the cost categories, access elements, and summary columns. See pages 11 & 12 for
    record layout.

4. Record Type C4 – Confidential Treatment Record (Confidential Version only)
    One or more Type C4 records per file. Contains information to identify the data for
    which the carrier is seeking confidential treatment. Do not include this record type in the
    Public or Unrestricted Versions of a report. See pages 13 & 14 for record layout.

5. Record Type F3 – Footnote Record
    Optional. Zero or more Type F3 records per file. Contains explanatory footnote text. See
    pages 15 & 16 for record layout.

6. 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 which
    was corrected in the submission. See pages 17 & 18 for record layout.

7. Record Type T1 – Trailer Record
    One Type T1 record per file. The last record of each file. Contains contact person, etc. See
    page 19 for record layout.

RECORD TYPE H1 - HEADER RECORD

Field	Item	Example	Position	Description
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL06AC.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.2. Include quotation marks.
5	Year	2006	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20070315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

```
          1         2         3         4         5
1234567890123456789012345678901234567890123456789
Sample record:
1001,"LBIL","H1","LBIL06AC.U01",2006,0,20070315,"U",01,"XQ"
```

RECORD TYPE L2 - LABEL RECORD

Field	Item	Example	Position	Description
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43-04"	18 – 35	Always contains "FCC REPORT 43-04" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2006 to Dec 2006"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy" Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

```
1         2         3         4         5         6         7         8         9
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample record:
1002,"LBIL","L2","FCC REPORT 43-04,"A","Illinois Bell            ","Illinois            ",


    1         1         1
    0         1         2
7890123456789012345678901 23
Continuation of sample record:
"Jan 2006 to Dec 2006","XQ"
```

RECORD TYPE K2 - SEPARATIONS AND ACCESS DATA RECORD

Field	Item	Example	Position	Description
1	Record Number	1009	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	"K2"	13 – 16	Always contains the letter K capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Row Number	1000.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 30.0 to 8042.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	74814 – or – 12.00 – or – 12.6667	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. Format: Right justified and space filled. See Sections D and E for data entry and rounding conventions. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	69382	45 – 53	Column (d) data Format: See Field 5 above.

RECORD TYPE K2 – SEPARATIONS AND ACCESS DATA RECORD (continued)

Field	Item	Example	Position	Description
8	Column (i) data	1358	55 – 63	Column (i) data Format: See Field 5 above.
9	Column (j) data	5432	65 – 73	Column (j) data Format: See Field 5 above.
10	Column (l) data	2716	75 – 83	Column (l) data Format: See Field 5 above.
11	Column (n) data	5432	85 – 93	Column (n) data Format: See Field 5 above.
12	Column (o) data	16296	95 – 103	Column (o) data Format: See Field 5 above.
13	Column (q) data	27160	105 – 113	Column (q) data Format: See Field 5 above.
14	Column (r) data	19136	115 – 123	Column (r) data Format: See Field 5 above.
15	End of Record Code	"XQ"	125 – 128	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.

```
                                                                                      1
          1         2         3         4         5         6         7         8         9         0
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234
Sample Record:
1009,"LBIL","K2",1000.0,    74814,     5432,    69382,     1358,     5432,     2716,     5432,    16296,
1242,"LBIL","K2",8042.0,-99999.00,-99999.00,    12.67,    11.57,    11.57,    11.91,     9.81,    12.84,


    1         1
    1         2
567890123456789012345678
Continuation of sample record:
   27160,    19136,"XQ"
-99999.00,-99999.00,"XQ"
```

RECORD TYPE C4 - CONFIDENTIAL TREATMENT RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1243	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	"C4"	13 – 16	Always contains the letter C capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1009	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE C4 - CONFIDENTIAL TREATMENT RECORD (continued)

Field	Item	Example	Position	Description
8	Second Column Label	"C "	42 – 45	
9	Third Column Label	"I "	47 – 50	Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column.
				Otherwise, enter " ".
26	Twentieth Col. Label	" "	132 – 135	
27	End of Record Code	"XQ"	137 – 140	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
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1243,"LBIL","C4",1009,"I   ",1000.0,"B ","C ","I "," "," "," "," "," "," "," "," "," "," ",
1244,"LBIL","C4",1242,"I   ",8042.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," "," ",
1245,"LBIL","C4",9999,"I   ",9999.0,"Q "," "," "," "," "," "," "," "," "," "," "," "," ",
1246,"LBIL","C4",9999,"ZZZZ",9999.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," "," ",
```

```
    1         1         1         1         1
    0         1         2         3         4
78901234567890123456789012345678901234567890
Continuation of sample records:
"  "," "," "," "," "," "," "," ","XQ"
"  "," "," "," "," "," "," "," ","XQ"
"  "," "," "," "," "," "," "," ","XQ"
"  "," "," "," "," "," "," "," ","XQ"
```

RECORD TYPE F3 - FOOTNOTE TEXT RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1247	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	"F3"	13 – 16	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)	1009	18 – 21	This field contains the record number of the record which contains the footnoted data. See Section F for Footnote structure guidelines. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. See Section F for Footnote structure guidelines. Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. See Section F for Footnote structure guidelines. Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

<u>RECORD TYPE F3 – FOOTNOTE TEXT RECORD</u> (continued)

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

Notes: All fields are separated by commas.

See Section F for detailed Footnote content and structure guidelines.

```
                                                                                   1           1
              1         2         3         4         5         6         7         8         9         0         1
     1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890
Sample records:
1247,"LBIL","F3",1009,"I   ",1000.0,"B ",  1, 1,"Footnote text for footnote 1                          ","XQ"
1248,"LBIL","F3",1009,"I   ",1000.0,"B ",  1, 2,"continuation text for footnote 1                      ","XQ"
1249,"LBIL","F3",1009,"I   ",1000.0,"B ",  1, 3,"last line of footnote 1.                              ","XQ"
1250,"LBIL","F3",1009,"I   ",1000.0,"C ",  2, 1,"Footnote 2 pertains to column C of Table I, row 1000.0.","XQ"
1251,"LBIL","F3",1242,"I   ",8042.0,"ZZ",  3, 1,"Footnote 3 pertains to all cols. of Table I row 8042.0.","XQ"
1252,"LBIL","F3",9999,"I   ",9999.0,"N ",  4, 1,"Footnote 4 pertains to all rows of Table I column N.  ","XQ"
```

RECORD TYPE E4 - ERRATUM RECORD

Field	Item	Example	Position	Description
1	Record Number (for this record)	1253	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	"E4"	13 – 16	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)	1009	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. See Section G for Errata structure guidelines. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the corrected data appear. See Section G for Errata structure guidelines. Format: Include quotation marks. Left justified and space filled.
6	Row Number	1000.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. See Section G for Errata structure guidelines. If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE E4 - ERRATUM RECORD (continued)

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

Notes: All fields are separated by commas.

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

See Section G for detailed Errata content and structure guidelines.


```
              1         2         3         4         5         6         7         8         9
     12345678901234567890123456789012345678901234567890123456789012345678901234567890123456
Sample records:
1253,"LBIL","E4",1009,"I   ",1000.0,"B ","C "," "," "," "," "," "," "," "," "," "," "," ",
1254,"LBIL","E4",1242,"I   ",8042.0,"ZZ"," "," "," "," "," "," "," "," "," "," "," "," ",
1255,"LBIL","E4",9999,"I   ",9999.0,"N "," "," "," "," "," "," "," "," "," "," "," "," ",


     1         1         1         1         1
     0         1         2         3         4
     78901234567890123456789012345678901234
Continuation of sample records:
"   "," "," "," "," "," "," "," ",  1,"XQ"
"   "," "," "," "," "," "," "," ",  3,"XQ"
"   "," "," "," "," "," "," "," ",  4,"XQ"
```

RECORD TYPE T1 - TRAILER RECORD

Field	Item	Example	Position	Description
1	Record Number	1256	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"T1"	13 – 16	Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Contact Person	"John Doe " (spaces until pos. 58)	18 – 59	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61 – 82	The Contact Person's telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	84 – 87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

```
          1         2         3         4         5         6         7         8
1234567890123456789012345678901234567890123456789012345678901234567890123456789012345 67
Sample record:
1256,"LBIL","T1","John Doe                                 ","(202) 555-1212 x123 ","XQ"
```