

Approved by OMB

3060-0513

Edition Date: 12/2007

SUMMARY

Estimated Average Burden Hours Per Response: 52 hours

This document provides the Report Definition for FCC Report 43-03, the ARMIS Joint Cost Report, and lists the annual revenue requirement and joint cost data which must be provided annually for each study area.

The ARMIS Joint Cost Report contains the following:

	<u>Pages</u>
Table I - Regulated/Nonregulated Data	3 - 12
Row Instructions and Column Descriptions	13 - 16

All monetary figures must be rounded to the nearest thousand dollars. Unless otherwise indicated, account balances must reflect the result of operations as of the end of the reporting period (December 31, 20XX).

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

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

NOTICE: The ARMIS Joint Cost Report collects the results of the regulated/nonregulated cost allocation procedures as specified in Part 64, Subpart I of the Commission's Rules. The ARMIS Joint Cost Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. As required by Part 64.904, local exchange carriers that file this report must provide a copy of the independent auditor's opinion with this report, every two years. The carrier has the option to do an attest engagement or biennial financial audit, as stated in the above rule. The independent auditor's opinion must indicate the two calendar years that were audited. For further information, refer to the FCC's Responsible Accounting Officer Letter 31 (DA 00-2385, released December 21, 2000) and FCC ARMIS Reports - Procedures, section G5. The independent auditor's opinion will be provided by the BellSouth, Qwest, SBC, and Verizon companies for the odd years (2001, 2003, 2005, etc.). Your response is mandatory.

The public reporting for this collection of information is estimated to average 52 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 (3060-0513), 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 3060-0513.

ARMIS JOINT COST REPORT

Company: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 Study Area: xxxxxxxxxxxxxxxxxxxxxxxx

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 SUBMISSION x

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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
REVENUES								
<u>Local Network Services</u>								
5001	Basic area revenue			N/A	N/A	N/A	N/A	N/A
5040	Private line revenue			N/A	N/A	N/A	N/A	N/A
5060	Other basic area revenue			N/A	N/A	N/A	N/A	N/A
520	Local network services revenues			N/A	N/A	N/A	N/A	N/A
<u>Network Access Services</u>								
5081	End user revenue			N/A	N/A	N/A	N/A	N/A
5082	Switched access revenue			N/A	N/A	N/A	N/A	N/A
5083	Special access revenue			N/A	N/A	N/A	N/A	N/A
522	Network access services revenues			N/A	N/A	N/A	N/A	N/A
5100	Long distance message revenue			N/A	N/A	N/A	N/A	N/A
<u>Miscellaneous</u>								
5230	Directory revenue			N/A	N/A	N/A	N/A	N/A
526	Miscellaneous revenue			N/A	N/A	N/A	N/A	N/A
527	Total miscellaneous revenues			N/A	N/A	N/A	N/A	N/A
5280	Nonregulated operating revenue		N/A		N/A	N/A	N/A	N/A
5300	Uncollectible revenue							
530	Total Operating Revenues							
EXPENSES								
<u>Plant Specific</u>								
6112	Motor vehicle expense							
6113	Aircraft expense							
6114	Tools and other work equipment expense							
6110	Network support expenses							
6121	Land and building expense							
6122	Furniture and artworks expense							
6123	Office equipment expense							
6124	General purpose computers expense							
6120	General support expenses							

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Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
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REVENUES

Local Network Services

5001	Basic area revenue		N/A		N/A
5040	Private line revenue		N/A		N/A
5060	Other basic area revenue		N/A		N/A
520	Local network services revenues		N/A		

Network Access Services

5081	End user revenue		N/A		
5082	Switched access revenue		N/A		
5083	Special access revenue		N/A		
522	Network access services revenues		N/A		

5100	Long distance message revenue		N/A		
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Miscellaneous

5230	Directory revenue		N/A		N/A
526	Miscellaneous services		N/A		N/A
527	Total miscellaneous revenues		N/A		

5280	Nonregulated operating revenue	N/A		N/A	N/A
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5300	Uncollectible revenue				
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530	Total Operating Revenues				
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EXPENSES

Plant Specific

6112	Motor vehicle expense				N/A
6113	Aircraft expense				N/A
6114	Tools and other work equipment expense				N/A
6110	Network support expenses				
6121	Land and building expense				N/A
6122	Furniture and artworks expense				N/A
6123	Office equipment expense				N/A
6124	General purpose computers expense				N/A
6120	General support expenses				

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			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
EXPENSES								
6211	Non-digital switching expense							
6212	Digital electronic switching expense							
6210	Central office switching expenses							
6220	Operator systems expenses							
6231	Radio systems expense							
6232	Circuit equipment expense							
6230	Central office transmission expenses							
6311	Station apparatus expense							
6341	Large private branch exchanges expense							
6351	Public telephone terminal equipment expense							
6362	Other terminal equipment expense							
6310	Information originating/terminating expenses							
6411	Poles expense							
6421	Aerial cable expense							
6422	Underground cable expense							
6423	Buried cable expense							
6424	Submarine & deep sea cable expense							
6426	Intrabuilding network cable expense							
6431	Aerial wire expense							
6441	Conduit systems expense							
6410	Cable and wire facilities expenses							
<u>Plant Non-Specific</u>								
6511	PHFTU expense							
6512	Provisioning expense							
6510	Other property, plant and equipment expenses							
6531	Power expense							
6532	Network administration expense							
6533	Testing expense							
6534	Plant operations administration expense							
6535	Engineering expense							
6530	Network operations expenses							
6540	Access expense							
<u>Depreciation/Amortization</u>								
6561	Depreciation-TPIS expense							
6562	Depreciation-PHFTU expense							
6563	Amortization-tangible expense							

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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
EXPENSES					
6211	Non-digital switching expense				N/A
6212	Digital electronic switching expense				N/A
6210	Central office switching expenses				
6220	Operator systems expenses				
6231	Radio systems expense				N/A
6232	Circuit equipment expense				N/A
6230	Central office transmission expenses				
6311	Station apparatus expense				N/A
6341	Large private branch exchanges expense				N/A
6351	Public telephone terminal equipment expense				N/A
6362	Other terminal equipment				N/A
6310	Information originating/terminating expenses				
6411	Poles expense				N/A
6421	Aerial cable expense				N/A
6422	Underground cable expense				N/A
6423	Buried cable expense				N/A
6424	Submarine & deep sea cable expense				N/A
6426	Intrabuilding network cable expense				N/A
6431	Aerial wire expense				N/A
6441	Conduit systems expense				N/A
6410	Cable and wire facilities expenses				
<u>Plant Non-specific</u>					
6511	PHFTU expense				N/A
6512	Provisioning expense				N/A
6510	Other property, plant and equipment expenses				
6531	Power expense				N/A
6532	Network administration expense				N/A
6533	Testing expense				N/A
6534	Plant operations administration expense				N/A
6535	Engineering expense				N/A
6530	Network operations expenses				
6540	Access expense				
<u>Depreciation/Amortization</u>					
6561	Depreciation-TPIS expense				N/A
6562	Depreciation-PHFTU expense				N/A
6563	Amortization-tangible expense				N/A

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Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
EXPENSES								
6564	Amortization-intangible expense							
6565	Amortization-other expense							
6560	Depreciation/Amortization expenses							
<u>Customer Operations-Marketing</u>								
6611	Product management and sales expense							
6613	Product advertising expense							
6610	Marketing expenses							
<u>Customer Operations-Services</u>								
6621	Call completion expense							
6622	Number services expense							
6623	Customer services expense							
6623.1	% Customer services - Wholesale		N/A	N/A	N/A	N/A	N/A	N/A
6623.2	% Customer services - Retail		N/A	N/A	N/A	N/A	N/A	N/A
6620	Service expenses							
<u>General & Administrative</u>								
6720	General & administrative							
6790	Provision for uncollectible notes receivables							
720	Total operating expenses							
7100	Other operating income and expense							
<u>Operating Taxes</u>								
7210	Operating investment tax credit-net							
7220	Operating federal income taxes							
7230	Operating state & local income taxes							
7240	Operating other taxes							
7250	Provision for deferred operating income taxes - net							
7200	Operating taxes							
7300	Nonoperating income and expense							
7500	Interest & related items							
7600	Extraordinary items							
7910	Income effect of jurisdictional rate-making differences-net			N/A	N/A	N/A	N/A	N/A
7990	Nonregulated net income		N/A		N/A		N/A	
750	Total Expenses							

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(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
EXPENSES					
6564	Amortization-intangible expense				N/A
6565	Amortization-other expense				N/A
6560	Depreciation/Amortization expenses				
<u>Customer Operations-Marketing</u>					
6611	Product management and sales expense				N/A
6613	Product advertising expense				N/A
6610	Marketing expenses				
<u>Customer Operations-Services</u>					
6621	Call completion expense				N/A
6622	Number services expense				N/A
6623	Customer services expense				N/A
6623.1	% Customer services - Wholesale	N/A	N/A	N/A	N/A
6623.2	% Customer services - Retail	N/A	N/A	N/A	N/A
6620	Service expenses				
<u>General & Administrative</u>					
6720	General & administrative				
6790	Provision for uncollectible notes receivables				
720	Total operating expenses				
7100	Other operating income and expense				
<u>Operating Taxes</u>					
7210	Operating investment tax credit-net				N/A
7220	Operating federal income taxes				N/A
7230	Operating state & local income taxes				N/A
7240	Operating other taxes				N/A
7250	Provision for deferred operating income taxes-net				N/A
7200	Operating taxes				
7300	Nonoperating income and expense				
7500	Interest & related items				
7600	Extraordinary items				
7910	Income effect of jurisdictional rate-making differences-net		N/A		
7990	Nonregulated net income	N/A		N/A	N/A
750	Total Expenses			N/A	N/A

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TABLE I - REGULATED/NONREGULATED DATA

(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
PLANT-IN-SERVICE								
<u>Land & Support Plant</u>								
2111	Land							
2112	Motor vehicles							
2113	Aircraft							
2114	Tools and other work equipment							
2121	Buildings							
2122	Furniture							
2123	Office equipment							
2124	Gen purpose computers							
2110	Land & support assets							
<u>Central Office Switching</u>								
2211	Non-digital switching							
2212	Digital electronic switching							
2210	Central office switching							
2220	Operator systems							
<u>Central Office Transmissions</u>								
2231	Radio systems							
2232	Circuit equipment							
2230	Central office transmission							
<u>Information Origination/Termination</u>								
2311	Station apparatus							
2321	Customer premises wiring							
2341	Large private branch exchanges							
2351	Public telephone terminal equipment							
2362	Other terminal equipment							
2310	Information origination/termination							
<u>Cable & Wire Facilities</u>								
2411	Poles							
2421	Aerial cable							
2422	Underground cable							
2423	Buried cable							
2424	Submarine & deep sea cable							
2426	Intrabuilding network cable							
2431	Aerial wire							
2441	Conduit systems							
2410	Cable & wire facilities							

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TABLE I - REGULATED/NONREGULATED DATA
 (Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
PLANT-IN-SERVICE					
<u>Land & Support Plant</u>					
2111	Land				N/A
2112	Motor vehicles				N/A
2113	Aircraft				N/A
2114	Tools and other work equipment				N/A
2121	Buildings				N/A
2122	Furniture				N/A
2123	Office equipment				N/A
2124	Gen purpose computers				N/A
2110	Land & support assets				
<u>Central Office Switching</u>					
2211	Non-digital switching				
2212	Digital electronic switching				
2210	Central office switching				
2220	Operator systems				
<u>Central Office Transmissions</u>					
2231	Radio systems				
2232	Circuit equipment				
2230	Central office transmission				
<u>Information Origination/Termination</u>					
2311	Station apparatus				N/A
2321	Customer premises wiring				N/A
2341	Large private branch exchanges				N/A
2351	Public telephone terminal equipment				N/A
2362	Other terminal equipment				N/A
2310	Information origination/termination				
<u>Cable & Wire Facilities</u>					
2411	Poles				N/A
2421	Aerial cable				N/A
2422	Underground cable				N/A
2423	Buried cable				N/A
2424	Submarine & deep sea cable				N/A
2426	Intrabuilding network cable				N/A
2431	Aerial wire				N/A
2441	Conduit systems				N/A
2410	Cable & wire facilities				

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TABLE I - REGULATED/NONREGULATED DATA

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Row/ Acct. Number	Account Title (a)	Total (b)	Direct		Indirect		Generally Allocated	
			Regulated (c)	Nonreg. (d)	Regulated (e)	Nonreg. (f)	Regulated (g)	Nonreg. (h)
PLANT-IN-SERVICE								
<u>Amortization Assets</u>								
2681	Capital leases							
2682	Leasehold improvements							
2680	Amortizable tangible assets							
2690	Intangibles							
2001	TPIS							
OTHER INVESTMENTS								
2002	PHFTU							
2003	TPUC							
2005	Plant acquisition adjustments							
1220	Inventories							
1410	Other noncurrent assets							
1438	Deferred maintenance, retirements & other deferred charges							
1500	Other jurisdictional assets-net							
230	IS cash working capital	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Total Investment							
RESERVES								
<u>Accumulated Depreciation and Amortization</u>								
3100	Accumulated depreciation							
3200	Accumulated depreciation-PHFTU							
3410	Accumulated amortization-capitalized leases							
<u>Deferred Operating Income Taxes</u>								
4100	Net current deferred operating income taxes							
4340	Net noncurrent deferred operating income taxes							
<u>Other Deductions</u>								
4040	Customers deposits							
4300	Other long-term liabilities & deferred credits							
4370	Other jurisdictional liabilities & deferred credits-net							
495	Total Reserves							

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(Dollars in thousands)

Row/ Acct. Number	Account Title (a)	Total Regulated (i)	Total Nonregulated (j)	Adjustments (k)	Subject to Separations (m)
PLANT-IN-SERVICE					
<u>Amortization Assets</u>					
2681	Capital leases				N/A
2682	Leasehold improvements				N/A
2680	Amortizable tangible assets				
2690	Intangibles				
2001	TPIS				
OTHER INVESTMENTS					
2002	PHFTU				
2003	TPUC				
2005	Plant acquisition adjustments				
1220	Inventories				
1410	Other noncurrent assets				
1438	Deferred maintenance, retirements & other deferred charges				
1500	Other jurisdictional assets-net				
230	IS cash working capital	N/A	N/A	N/A	
370	Total Investment				
RESERVES					
<u>Accumulated Depreciation and Amortization</u>					
3100	Accumulated depreciation				
3200	Accumulated depreciation-PHFTU				
3410	Accumulated amortization-capitalized leases				
<u>Deferred Operating Income Taxes</u>					
4100	Net current deferred operating income taxes				
4340	Net noncurrent deferred operating income taxes				
<u>Other Deductions</u>					
4040	Customers deposits				
4300	Other long-term liabilities & deferred credits				
4370	Other jurisdictional liabilities & deferred credit-net				
495	Total Reserves				

GENERAL INSTRUCTIONS

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

All investment data reported in column (m) must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of (a) one half of the investment balance at the end of the previous year, (b) one half of the investment balance at the end of the current reporting period, and (c) the end of the month investment balances for each month in the current reporting period, excluding the final month, by the number of months in the reporting period. The averaging method used must also be used in ARMIS Report 43-01, Column (f) and Report 43-04, Column (b).

Pursuant to section 272(e)(3) of the Communications Act of 1934, as amended by the Telecommunications Act of 1996, and Commission Order FCC 07-159, released August 31, 2007, to facilitate transparency of each carrier's imputation of in-region, long distance costs, AT&T, Qwest, and Verizon are required to include the imputation charges it debits to account 32.5280 in its ARMIS filings, accompanied by an explanatory footnote for each line item identifying the amount imputed. These data values with explanatory footnotes are to be provided in Report 43-03, Table I, row 5280, columns (b), (d), and (j).

ROW INSTRUCTIONS

<u>Row</u>	<u>Description</u>
520.	<u>Local Network Service Revenue</u> - This amount equals the total of Rows/Accounts 5001, 5040, and 5060.
522.	<u>Network Access Services Revenue</u> - This amount is the total of Rows/Accounts 5081 through 5083.
526.	<u>Miscellaneous Revenue</u> - This amount equals the total of Account 5200. Note: The amount reported in this row excludes Account 5230.
527.	<u>Total Miscellaneous Revenue</u> - This amount equals the total of Accounts 5200 and 5230.
530.	<u>Total Operating Revenues</u> - This amount is the total of Rows/Accounts 520, 522, 5100, 527, 5280, less Row 5300.

6110. Network Support Expense - This amount is the total of Rows/Accounts 6112 through 6114.
6120. General Support Expenses - This amount is the total of Rows/Accounts 6121 through 6124.
6210. Central Office Switching Expense - This amount is the total of Rows/Accounts 6211 and 6212.
6230. Central Office Transmission Expense - This amount is the total of Rows/Accounts 6231 and 6232.
6310. Information Origination/Termination Expenses - This amount is the total of Rows/Accounts 6311 through 6362.
6410. Cable and Wire Facilities Expense - This amount is the total of Rows/Accounts 6411 through 6441.
6510. Other Property Plant and Equipment Expenses - This amount is the total of Rows/Accounts 6511 and 6512.
6530. Network Operations Expenses - This amount is the total of Rows/Accounts 6531 through 6535.
6560. Depreciation and Amortization Expenses - This amount is the total Rows/Accounts 6561 through 6565.
6610. Marketing Expenses- This amount is the total of Rows/Accounts 6611 through 6613.
6620. Services Expenses - This amount is the total of Rows/Accounts 6621 through 6623.
- 6623.1 Customer Service - Wholesale - Enter the percentage customer service expense (Account 6623) that represents wholesale. If wholesale represents 60.5%, enter 60.5.
- 6623.2 Customer Service - Retail - Enter the percentage customer service expense (Account 6623) that represents retail. If retail represents 39.5%, enter 39.5.
720. Total Operating Expenses - This amount is the total of Rows/Accounts 6110, 6120, 6210, 6220, 6230, 6310, 6410, 6510, 6530, 6540, 6560, 6610, 6620, 6720, and 6790.
7200. Operating Taxes - This amount is the total of Rows/Accounts 7220, 7230, 7240, and 7250, less Row 7210.
750. Total Expenses - This amount is the total of Rows/Accounts 720, 7200, and 7500, minus Rows/Accounts 7100, 7300, 7600, 7910 and 7990.

2110. Land and Support Assets - This amount equals the total of Rows/Accounts 2111 through 2124.
2210. Central Office Switching - This amount equals the total of Rows/Accounts 2211 and 2212.
2230. Central Office Transmission - This amount equals the total of Rows/Accounts 2231 and 2232.
2310. Information Origination/Termination - This amount equals the total of Rows/Accounts 2311 through 2362.
2410. Cable and Wire Facilities - This amount equals the total of Rows/Accounts 2411 through 2441.
2680. Amortizable Tangible Assets - This amount equals the total of Rows/Accounts 2681 and 2682.
2001. Telecommunications Plant-In-Service - This amount equals the total of Rows/Accounts 2110, 2210, 2220, 2230, 2310, 2410, 2680, and 2690.
230. Interstate Cash Working Capital - This amount equals that portion of investment required to meet current expenses. This amount shall be calculated in accordance with Part 65 of the Commission's Rules.
370. Total Investment - This amount equals the total of Rows/Accounts 2001, 2002, 2003, 2005, 1220, 1410, 1438, 1500, and 230.
495. Total Reserve - This amount equals the total of Rows/Accounts 3100, 3200, 3410, 4100, 4300, 4340, 4040, and 4370.

COLUMN DESCRIPTIONS

Column

Description

- (b) Total - This amount reflects the operating results for each of the accounts itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions. **Note: AT&T, Qwest, and Verizon are required to provide an explanatory footnote for the imputation charges it debits to account 32.5280.** See the General Instructions, above, for details.

- (c) Direct - Regulated - This amount reflects that portion of each itemized account that is directly assigned and/or directly attributed to regulated activities based on a direct measure of cost causation.
- (d) Direct - Nonregulated - This amount reflects that portion of each itemized account that is directly assigned and/or directly attributed to nonregulated activities based on a direct measure of cost causation. **Note: AT&T, Qwest, and Verizon are required to provide an explanatory footnote for the imputation charges it debits to account 32.5280.** See the General Instructions, above, for details.
- (e) Indirect - Regulated - This amount reflects that portion of each itemized account that is indirectly attributed to regulated activities based on an indirect measure of cost causation.
- (f) Indirect - Nonregulated - This amount reflects that portion of each itemized account that is indirectly attributed to nonregulated activities based on an indirect measure of cost causation.
- (g) Generally Allocated-Regulated - This amount reflects that portion of each itemized account that is allocated to regulated activities based on a general allocator or marketing allocator as described in Section 64.901.
- (h) Generally Allocated-Nonregulated - This amount reflects that portion of each itemized account that is allocated to nonregulated activities based on a general allocator or marketing allocator as described in Section 64.901.
- (i) Total Regulated - This amount equals the total of Columns (c), (e) and (g).
- (j) Total Nonregulated - This amount equals the total of Columns (d), (f) and (h). **Note: AT&T, Qwest, and Verizon are required to provide an explanatory footnote for the imputation charges it debits to account 32.5280.** See the General Instructions, above, for details.
- (k) Adjustments - This amount reflects adjustments made to each account for costs related to prior period adjustments, necessary to arrive at the amount subject to separations, shared network facility arrangements, and intra-company subsidiary contracts. Note: Part 36 study adjustments that reflect the reallocation of common power and common other costs between the COE accounts in Part 32 should be entered in this column.
- (m) Subject to Separations - This amount reflects that portion of each account which must be allocated between state and interstate jurisdictions (Column (i) less Column (k), except for Rows 230 and 370).

NOTE: All data must be reported as booked with the exception of the data in Columns (k) and (m) which will be reported as adjusted.