

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

DA 92-99

In the Matter of)
) AAD 91-46
Revision of ARMIS USOA Report)
(FCC Report 43-02))
for Tier 1 Telephone Companies)

MEMORANDUM OPINION AND ORDER

Adopted: January 21, 1992 ; Released: January 31, 1992

By the Chief, Common Carrier Bureau:

I. INTRODUCTION AND BACKGROUND

1. In an Order Inviting Comments (OIC),¹ we proposed to revise four Form M schedules, and incorporate these four and eight additional Form M schedules into the Commission's Automated Reporting Management Information System (ARMIS). Based on an analysis of the pleadings received in this proceeding, we have decided to adopt the proposals in our OIC with some modifications, as discussed in the succeeding paragraphs. In order to allow adequate time for preparation of these reports, the due date for the 1991 submittal is hereby extended to 90 days after publication of a summary of this Order in the Federal Register.

2. Form M is a paper report comprised of 45 schedules which contain financial, corporate, and statistical data. Communications common carriers having annual operating revenues in excess of \$100 million must file this report annually. ARMIS is an automated report which contains financial and statistical data required by the Commission to administer its accounting,

¹ Revision of ARMIS USOA Report (FCC Report 43-02) for Tier 1 Telephone Companies, Order Inviting Comments, DA 91-1113 released September 4, 1991.

joint cost, jurisdictional separations, rate base, and access charge rules. ARMIS consists of nine reports² and is filed by all Tier 1 local exchange carriers.³

3. When the Commission established 'ARMIS' in 1987, two Form M schedules, the balance sheet and income statement, were incorporated into ARMIS. The Commission also directed the Common Carrier Bureau to review the Form M to determine which schedules were no longer necessary, which schedules required revision, which new schedules must be added to satisfy our data collection needs, and which additional schedules should be considered for inclusion into ARMIS.⁴ After completing a further review of the Form M, in September 1991 we released the OIC proposing that twelve additional schedules be incorporated into ARMIS.

II. SUMMARY OF PROPOSAL

4. The twelve Form M schedules⁵ selected for incorporation into ARMIS contain information pertaining to the statement of cash flows, investments in affiliated companies, transactions between affiliates, deferred income taxes, pension costs and statistical data. In the OIC, we proposed to incorporate these schedules into ARMIS because automation would allow us to accumulate, check, analyze, and publish the data in a more timely and efficient manner.

5. We proposed to revise four of these schedules. We proposed to revise Form M Schedule I-3, General Services and Licenses, by expanding the

² The nine ARMIS Reports are: the Quarterly Report (43-01); the USOA Report (43-02); the Joint Cost Report (43-03); the Access Report (43-04); the Quarterly Service Quality Report (43-05); the Semi-Annual Service Quality Report (43-06); the Infrastructure Report (43-07); the Forecast Report (495-A); and the Actual Usage Report (495-B).

³ Tier 1 carriers are defined as those companies having more than \$100 million in total company regulated revenues. Commission Requirements for Cost Support Material to be filed with Access Tariff on March 1, 1985, Public Notice, Mimeo No. 2133, released January 25, 1985.

⁴ Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67 and 69 of the FCC's Rules) CC Docket No. 86-182, 2 FCC Rcd 5770 (1987), modified on recon., 3 FCC Rcd 6375 (1988) (released October 14, 1988).

⁵ The specific Form M schedules we proposed to include in the ARMIS USOA Report were: B-2, Statement of Cash Flows; B-3a, Investments in Affiliated Companies; B-3b, Investments in Affiliated Companies - Cost Method and Nonaffiliated Companies; B-3c, Analysis of Assets Purchased from or Sold to Affiliates; B-11, Net Deferred Operating Income Taxes; B-12, Net Deferred Nonoperating Income Taxes; I-3, General Services and Licenses; I-4, Pension Cost; S-1, Outside Plant Statistics; S-2, Switched Access Lines in Service by Technology; S-3, Access Lines in Service by Customer; and S-4, Telephone Calls.

information collected to cover all services provided by affiliates to the reporting company; by including information on services sold by a carrier to its affiliates; and by including information on whether the prices of services are based on tariffed rates, prevailing prices or fully distributed costs. We proposed to revise Schedule B-3c, Analysis of Assets Purchased from or Sold to Affiliates, by including information on whether the transactions were recorded at cost, fair market value, tariffed rates, or prevailing prices; and by eliminating account number and accumulated depreciation information. We also proposed to modify Form M Schedules S-2 and S-3 by providing additional information about the technology and service characteristics of carrier access lines.

6. In the OIC we sought comments on the proposed ARMIS tables, the proposed instructions to each table, including the definitions to the statistical tables, and suggestions for other Form M schedules which may lend themselves to automation and inclusion in the ARMIS reporting system. Finally, to avoid unnecessary work by carriers that are required to file both Form M and ARMIS reports, we proposed that they provide paper copies of ARMIS tables with their Form M filings in lieu of the corresponding Form M schedules.

7. Interested parties were invited to file comments on or before October 4, 1991. Reply comments were due on or before October 21, 1991. Comments were received from thirteen parties and reply comments from six parties.⁶

III. COMMENTS AND DISCUSSION

A. Automation of Twelve Form M Schedules

8. All of the commenting parties generally support the proposal to automate and incorporate the twelve Form M schedules into ARMIS. They agree that the Commission's efforts to automate these schedules will provide an effective and efficient way to collect and analyze data, thereby conserving time and resources for both the Commission and the carriers. Because of the benefits we believe will result from the automation of these schedules we will adopt our proposal and incorporate these twelve Form M schedules into ARMIS. Some of the commenting parties do not agree, however, as to the amount of information needed on the new ARMIS tables and the timetable for filing the new ARMIS tables with the Commission. Several of these parties recommended changes to the OIC proposal to alleviate the reporting burden, to make the new ARMIS tables more useful, and to facilitate access to the ARMIS data. These recommendations and other concerns raised by commenting parties are addressed in the succeeding paragraphs.

⁶ Appendix A lists the parties filing comments and reply comments as well as the abbreviations this Order uses to identify the parties to this proceeding.

B. Operational Statistics

9. USTA and several of the carriers oppose our proposal to incorporate statistical data into FCC Report 43-02.⁷ USTA states that financial data and statistical data should be segregated into different reports. It states that requiring separate reports would enhance accountability because it would allow carriers to more easily designate appropriate officers to certify the validity of the data.⁸ The Pacific Companies generally support separate reports for statistical and financial data; however, they state that there is value in including certain statistical data with the financial reports.

10. We see merit in having the carriers provide the statistical and financial data in separate reports, because we believe this will aid the Commission and others in collecting and analyzing the data. In addition, we agree with the carriers that this may improve the officer certification process. Therefore, we will adopt this recommendation and create a separate ARMIS Report (FCC Report 43-08, Operating Data) for the statistical data.

11. The Michigan staff requests that the statistical data report be changed to require carriers to report the number of multi-party lines in service. We understand Michigan's concerns about multi-party lines, inasmuch as some carriers may still have a substantial number in service. The reports under consideration here, however, are for very large carriers (i.e., those with annual revenues of \$100 million or more). For these carriers, fewer than .6% of their lines are multi-party, and this figure is declining.⁹ Therefore, we see no need to expand these reporting requirements to include multi-party lines.

C. Statement of Cash Flows

12. USTA, Bell Atlantic, and BellSouth request that the Commission allow the substitution of the cash flow statement contained in the SEC Form 10-K in lieu of the Statement of Cash Flows proposed in FCC Report 43-02, Table III. They claim that the minor differences in the reports do not justify the time and resources necessary to complete the proposed Table III. USTA states that, if the Bureau insists that the Statement of Cash Flows be submitted, the reporting carriers should be permitted to populate it using the SEC Form 10-K data.

⁷ BellSouth comments at p. 3; USWC comments at p. 6; United-comments at p.-1, n. 1; SWBT comments at p. 3; GTE comments at p. 1; Bell Atlantic comments at p. 3; the Pacific Companies comments at p. 5; and USTA comments at p. 3.

⁸ USTA comments at pp. 3 and 4.

⁹ See USTA ex parte submission dated December 19, 1991.

13. We will not adopt USTA's suggestion that we replace the Statement of Cash Flows proposed in FCC Report 43.02 with the SEC Form 10-K Statement of Cash Flows. The Statement of Cash Flows is one of the basic financial statements which, together with the Balance Sheet and Income Statement, make up a complete set of financial statements. The balance sheets and income statements filed in ARMIS are prepared at the operating telephone company level following the accounting requirements prescribed in the USOA. The Statements of Cash Flows filed in SEC Form 10-K, on the other hand, are prepared at the holding company level and reflect accounting used for financial reporting that may depart from the USOA. Thus, cash flow statements based on SEC Form 10-K data would not match the ARMIS balance sheets and income statements. Moreover, the SEC Form 10-K Statement of Cash Flows would most likely not be uniform in format and presentation which would inhibit our ability to do computerized edit checks and compilations of the data, which would defeat the purpose of automation. Accordingly, we require that carriers file a statement of cash flows at the operating company level following the USOA accounting, as proposed.

D. Affiliate Transactions Tables

14. USTA and SNET oppose our proposal to require reporting of affiliate transaction sales volumes categorized by how they were priced (e.g., cost or tariff). They argue that the Bureau did not adequately justify the need for this data¹⁰ and that, in any case, similar data are already provided in the Cost Allocation Manuals (CAMs).¹¹ We disagree with both USTA and SNET. Our affiliate transaction rules¹² specify the pricing techniques that carriers are allowed to use and the conditions under which each of these techniques can be applied. The information we are requesting is essential for our determination of whether the carriers are following these rules. Currently, these data are gathered during our audits of carriers. We have reviewed our audit program and determined that the routine reporting of these data would improve the efficiency of this program, by enhancing our ability to compare and contrast the carriers' data and thereby helping us to focus our audits on areas which are most questionable. Finally, contrary to USTA's contention, the carriers' CAMs do not contain sales volumes of affiliate transactions.

15. In our review of our audit program we have also determined that it is not necessary, at this time, to require carriers to routinely report affiliate transactions data by transaction, transaction type, or account, as suggested by several parties.¹³ We believe we can adequately focus our audit efforts without this additional information. However, once we undertake an audit or investigation we may require this detailed information. Therefore, carriers are advised that they must maintain this information so that it can be

¹⁰ SNET comments at p. 2.

¹¹ USTA reply comments at p. 5.

¹² 47 C.F.R. §32.27 and §64.902.

¹³ Michigan at p. 1; Iowa at pp. 2 and 3; and MCI at pp. 2 and 3.

provided, in a timely manner, upon request. Of course, the states remain free to require the reporting of any additional information which they need for state regulatory purposes.

16. USTA and USWC suggest that the reporting threshold for Tables V and VI be set at \$100,000 for each affiliate. They believe this requirement will provide some relief from the reporting of insignificant transactions and will ensure that the Commission receives relevant information.¹⁴ USTA states that the \$100,000 threshold is consistent with the current threshold established by the Commission for reporting services provided to affiliates on Schedule I-3 and other Form M schedules.¹⁵ We agree with USTA that a \$100,000 threshold is adequate for our purposes at this time. Therefore, we will revise Tables V and VI to require reporting for each affiliate with whom the carriers purchased or sold assets or services of \$100,000 or more.

E. Redundant Reports

17. GTE proposes that the Commission reduce redundant reporting requirements by eliminating data that are already available in existing ARMIS reports.¹⁶ GTE believes that the requirement to file the same data under two different report headings, ARMIS and Form M, and in two different media, paper and diskette, is an unreasonable burden. USTA claims that requiring paper copies of the ARMIS report is burdensome and costly. USTA states that the inclusion in the Form M of a paper copy of the financial schedules incorporated in the ARMIS Report 43-02 may be useful, but that, once all the necessary schedules have been incorporated in ARMIS, Form M reporting should be eliminated for the Tier 1 LECs. MCI agrees with the elimination of redundant reporting requirements but believes that the Bureau should not eliminate any reporting requirements without first publishing its proposal for comment.¹⁷

18. We are sensitive to the concerns expressed by the carriers that we should not establish reporting requirements that place an undue burden on them. However, we believe that the printing and copying efforts associated with providing paper copies of data comprise only a minor share of the total reporting costs. As a result, we do not believe that requiring an extra copy of these data constitutes an undue burden on the carriers. Moreover, paper filings of these reports are necessary because the data must be made available in a format and media appropriate for public use. Much of the public does not

¹⁴ USTA comments at p. 12 and Appendix B; USWC comments at p. 4.

¹⁵ Instruction 2 of Schedule I-3, General Services and Licenses, requires the companies to enter in column (a), the name of the affiliate to whom respondents paid \$100,000 or more for services received under a license agreement, a general service contract, or other arrangement providing for the furnishing of general accounting, engineering, financial, legal, patent and other general services.

¹⁶ GTE comments at p. 7.

¹⁷ MCI reply comments at p. 3.

have access to computer equipment necessary to extract data from the computer readable media used in ARMIS filings, i.e., diskettes. Moreover, the FCC does not have the necessary equipment to allow the public access. Therefore, we will require the carriers to file a paper copy of FCC Reports 43-02 and 43-08 in the Form M.

19. We will not adopt GTE's suggestion that we avoid redundancy by eliminating statistical data which are available in other ARMIS reports. We are well aware of the statistical data currently required in other ARMIS reports. However, not all the ARMIS reports are filed by the same carriers, filed at the same time, or used for the same purpose. For example, the Infrastructure Report (43-07) is filed only by mandatory price cap companies; it is filed at the study area level; it is not filed until June 30; and it is designed specifically to monitor price cap regulation. In our continuing study of which Form M schedules are suitable for inclusion in ARMIS, we will eliminate redundant data reporting requirements to the extent practical. Finally, as suggested by MCI, we intend to continue our practice of seeking public comment on proposals to eliminate reporting requirements.¹⁸

F. Study Area Level Reporting on FCC Report 43-02

20. MCI states that it supports the modernization of FCC Report 43-02 but believes that this report should be supplied on a study area basis (i.e., by state).¹⁹ The LECs disagree, arguing that this report was designed to provide company-wide data and not study area data.²⁰

21. The LECs are correct that FCC Report 43-02 was designed to contain company-wide data. This report contains company level reporting for every account in the Uniform System of Accounts,²¹ including those accounts for which study area disaggregation would serve no regulatory purpose. For example, we see no reason to assign the various long-term debt accounts by study area since the carriers do not issue debt by state. The data for monitoring requested by MCI are available in other ARMIS reports. The FCC Reports 43-01, 43-03 and 43-04 are available by study area and are the appropriate reports for monitoring as suggested by MCI. Therefore, we will not expand the FCC Report 43-02 to include study area data.²²

¹⁸ We will not address USTA's recommendation to eliminate the monthly operating and expense reports (MR-1, MR-4 and MR-5) in this Order since it is outside the scope of the instant proceeding.

¹⁹ MCI comments at p. 5.

²⁰ SWBT reply comments at p. 2; USTA reply comments at pp. 8 and 9 footnote 25.

²¹ 47 C.F.R. Part 32.

²² We also do not agree with MCI's request that FCC Report 43-02 be modified to capture the net prorated allocation of corporate expenses and investments between affiliated LECs. MCI's request goes beyond the

G. Extension of Filing Dates

22. In the OIC we stated that we intended to incorporate the new ARMIS tables into the USOA Report in time for the carriers' 1991 annual submissions, scheduled to be filed on April 1, 1992. USTA and the commenting carriers state that an extension of the filing date for the FCC Report 43-02 is required because of the large number of Form M schedules being automated and the short time available to implement the required changes.²³ These parties request that the 1991 Form M and FCC Report 43-02 be due 120 days after the issuance of a final Order including the data specifications or on May 1, 1992, whichever is later.²⁴ These parties also request that the effective date of proposed new Tables V and VI²⁵ be deferred for one year until the filing of calendar year 1992 reports in April 1993²⁶ because of the significant effort needed to track and assemble the information for these tables.²⁷ Finally, these parties request that the filing date for Form M be extended from the current March 31 due date to 120 days after the issuance of this Order and the associated data specifications and that the Form M filing date be changed to coincide with the April 1 filing date of the FCC Report 43-02. MCI does not oppose an extension of the filing date for the revised Report 43-02.²⁸

23. We will require the carriers to file FCC Report 43-02 and FCC Report 43-08 90 days after publication of a summary of this Order in the Federal Register.²⁹ We believe that this provides sufficient time for the carriers to prepare and file these reports.

requirements of our Part 32 USOA, and MCI has not convinced us that these requirements need to be changed.

²³ USTA comments at pp. 5-9; Bell Atlantic comments at pp. 1 and 2; BellSouth comments at p. 2; the Pacific Companies comments at pp. 2-5; SNET comments at p. 2; SWBT comments at p. 2; United comments at pp. 2 and 3; USWC comments at p. 9; and GTE comments at pp. 3-6.

²⁴ Bell Atlantic requests that the new automated tables not be required until June 1, 1992. Bell Atlantic comments at pp. 1 and 2.

²⁵ Table V is entitled "Analysis of Assets Purchased From or Sold To Affiliates;" and Table VI is entitled "Analysis of Services Purchased From or Sold To Affiliates."

²⁶ USTA comments at p. 7; Bell Atlantic comments at p. 2; GTE comments at p. 4; the Pacific Companies comments at p. 5; SWBT comments at p. 4; SNET comments at p. 5; and United comments at p. 2.

²⁷ GTE requests that all automated tables requiring new data elements be due in April 1993. GTE comments at p. 4.

²⁸ MCI reply comments at p. 3.

²⁹ Appendices D and E include the data specifications.

24. We do not agree with GTE's suggestion that filing tables which include new data elements be deferred until April 1993. Such a deferral would result in incomplete ARMIS filings for both FCC Reports 43-02 and 43-08. We believe that the collection of the additional information on affiliate transactions is necessary for monitoring carriers' compliance with the Commission's affiliate transaction rules. The additional data elements are integral parts of the information concerning the carriers' affiliate transactions and their exclusion would not provide us with a complete and meaningful picture of these activities between affiliates. Furthermore, only the requirement to report these data in an automated format is new; the existence of these data are already required by the Commission's Joint Cost Order³⁰ which established rules for recording the transfer of assets and the provision of services between carriers and their affiliates.³¹ Since the information we are requesting should already be available for the independent CAM audits, it needs only to be automated. In addition to facilitating the collection of this information for the annual CAM audit, the automation of the affiliate transaction data will provide the information to the Commission from all reporting carriers at the same time. Therefore, we are not granting a deferral for the reporting of data in Tables V and VI.

25. We agree with those commenters who requested an extension of time to file the Form M for 1991 and who asked that we make the Form M filing date coincide with the filing date of the FCC Reports 43-02 and 43-08. Since we are allowing carriers that file both Form M and ARMIS reports to file paper Reports 43-02 and 43-08 in lieu of the corresponding Form M schedules to avoid redundant reporting, it is important that the filing dates of Form M and the Reports 43-02 and 43-08 coincide. Therefore, we are granting a waiver for the 1991 Form M to be filed on the same date that the FCC Reports 43-02 and 43-08 are due, that is, 90 days after publication of a summary of this Order in the Federal Register. The Bureau will recommend to the Commission that it revise the rules so that these filing dates will coincide in the future.

H. Requirement for Alascom to File ARMIS Reports

26. GCI states that Alascom, Inc. (Alascom) should be required to file ARMIS reports. It claims that Alascom is the only dominant Tier 1 carrier that does not file ARMIS reports with the Commission. GCI acknowledges that Alascom does file Form M reports, but states that because the Form M does not provide jurisdictionally separated data, it is not useful in evaluating many of the issues that are before the Federal-State Joint Board. MCI agrees with GCI that the Bureau should require Alascom to file ARMIS reports.

27. GCI's proposal to require that Alascom file ARMIS reports is

³⁰ Separation of Costs and regulated Telephone Service from Costs of Nonregulated Activities, Report and Order, 2 FCC Rcd 1298 (1987), recon., 2 FCC Rcd 6283 (1987), further recon., 3 FCC 6701 (1988), aff'd subnom. Southwestern Bell Corp. v. FCC, 896 F. 2d 1378 (D.C. Cir. 1990).

³¹ 47 C.F.R. §32.27.

clearly outside the scope of this proceeding and we will therefore deny it. Alascom is still required to file Form M, however, and it must do so consistent with the changes in the Form M schedules adopted in this order.

I. State Access to FCC Report 43-02 Data

28. The Michigan staff contends that the usefulness of FCC Report 43-02 to state regulators will be greatly improved if the Commission makes it accessible on an on-line, dial-up basis. Michigan states that it is willing to work with the FCC Staff and other parties to make Michigan's Electronic Mail and Bulletin Board Service available for this purpose.³²

29. We agree with Michigan that the usefulness of data is enhanced by increased accessibility. With this objective in mind, the Bureau has developed a PC-based bulletin board system, with electronic mail capability, known as the FCC-State Link. The fundamental purpose of this system is to improve the flow of information between the Commission and the state commissions. This includes all account balances from the FCC Report 43-02.

J. Future Form M Automation

30. In the OIC we sought suggestions for other Form M schedules which should be included in ARMIS. Several parties recommend various additions and/or deletions.³³ GTE suggests that our current process is piecemeal and that we should complete a comprehensive review of the Form M/ARMIS schedules.³⁴ We agree. Therefore during 1992 we will undertake this comprehensive review.

K. Other Issues

31. We are also adopting a number of technical and clerical changes to correct and clarify certain aspects of the ARMIS schedules. Some of these changes were proposed by commenting parties, others we are implementing as a result of our own analysis of the schedules.

32. The following appendices are attached to this Order: (1) Appendix A is a list of commenting parties; (2) Appendix B is a list of the technical and clerical changes which we are adopting to the ARMIS tables on our own initiative; (3) Appendix C is a list of the changes which we are adopting to the ARMIS tables pursuant to the pleadings; (4) Appendix D is a comprehensive description of revised FCC Report 43-02, instructions, and reporting procedures; (5) Appendix E is a comprehensive description of FCC Report 43-08, instructions, and reporting procedures; and (6) Appendix F is a

32 The Michigan Staff comments at p. 1.

33 E.g., MCI comments at pp. 3 and 4; USWC comments at Attachment A.

34 GTE reply comments at p.6.

list of the changes made to the Annual Report Form M, instructions and schedules.

33. Implementation of the modified requirements will be subject to approval by the Office of Management and Budget as prescribed by the Paperwork Reduction Act of 1980.

IV. ORDERING CLAUSE

34. Accordingly, IT IS ORDERED, pursuant to Sections 4(i), 4(j), 201-205, 215, 219, and 220 of the Communications Act of 1934, as amended, 47 U.S.C. Sections 154(i), 154(j), 201-205, 215, 218, 219 and 220, that the ARMIS USOA Report (FCC Report 43-02) IS REVISED, ARMIS Operating Data Report (FCC Report 43-08) IS ADOPTED, and Annual Report Form M IS AMENDED, as set forth in the attached Appendices D, E and F, effective 90 days from publication in the Federal Register.

FEDERAL COMMUNICATIONS COMMISSION



Richard M. Firestone
Chief, Common Carrier Bureau

APPENDIX A

Parties Filing Comments in AAD 91-46

Bell Atlantic (Bell Atlantic)
BellSouth Corporation, South Central Bell Telephone Company, and Southern Bell
Telephone and Telegraph Company (BellSouth)
General Communications, Inc. (GCI)
GTE Service Corporation and its affiliated domestic telephone operating
companies (GTE)
Iowa Utilities Board (Iowa)
MCI Telecommunications Corporation (MCI)
The Staff of the Michigan Public Service Commission (Michigan Staff)
Pacific Telesis (the Pacific Companies)
Southern New England Telephone Company (SNET)
Southwestern Bell Telephone Company (SWBT)
United States Telephone Association (USTA)
United Telephone System companies (United)
U S West Communications, Inc. (USWC)

Parties Filing Reply Comments in AAD 91-46.

GTE
MCI
NYNEX Telephone Companies (NYNEX)
SWBT
USTA
USWC

APPENDIX B

LIST OF CHANGES TO TABLES I AND II OF FCC REPORT 43-02

Table I - Balance Sheet Accounts:

The instruction for row 120, Total Noncash Current (excluding prepayments), is revised to read, "This amount equals the total of Row/Account 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201".

The instruction for row 260, Total Telecommunications Plant in Service, is revised to read, "This amount equals the total of Row/Account 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690. This amount must also equal Row/Account 2001."

The instruction for row 350, Net Plant, is revised to read, "This amount equals row 210, column (af) less 340, column (bb)."

The instruction for row 420, Total Long Term Debt, is revised to read, "This amount equals the total of Row/Account 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230."

The instruction for row 450, Total Liabilities and Stockholders Equity, is revised to read, "This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal row 360."

The instruction for row 490, Retained Earnings (End of Year), is revised to read, "This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550."

The column instructions for Table I are revised and read as follows:

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

Column (ab), Beginning Balance - Enter the balance at the beginning of the reporting period for each account identified in column (aa). This amount should equal the ending balance reported for the previous period. Otherwise, provide a footnote to explain the discrepancy.

Column (ac), Additions - Enter the amount representing plant added to each account during the reporting period.

Column (ad), Retirements - Enter the amount representing plant retired from each account during the reporting period.

Column (ae), Transfers/Adjustments - Enter the amount representing transfers to or from each account including adjustments made to each account during the reporting period.

Column (af), Ending Balance - Enter each account balance at the close of the reporting period. This amount equals column (ab) plus column (ac) plus column (ae) less column (ad). This formula assumes that retirements and transfers to accounts are reported as positive amounts. Any inverse amounts, e.g., "negative retirements" or transfers from accounts, are reported as negative amounts.

Column (bb), Amount - Enter the ending balance for the reporting period for each account identified in column (ba)."

Table II - Income Statement Accounts:

The instruction for row 530, Total Operating Revenues is revised to read, "This amount equals the total of Row/Account 520, 5080, 525 and 5200, less row 5300."

The instruction for row 615, Net Balance-MV, is revised to read, "For Class A companies this amount equals the total of Row/Account 6112 less 610."

The instruction for row 625, Net Balance-Aircraft, is revised to read, "For Class A companies this amount equals the total of Row/Account 6113 less 620."

The instruction for row 635, Net Balance-SPV, is revised to read, "For Class A companies this amount equals the total of Row/Account 6114 less 630."

The instruction for row 645, Net Balance-OWE, is revised to read, "For Class A companies this amount equals the total of Row/Account 6116 less 640."

The instruction for row 665, Net Balance-Prov, is revised to read, "For Class A companies this amount equals the total of Row/Account 6512 less 660."

The instruction for row 675, Net Balance-POA, is revised to read, "For Class A companies this amount equals the total of Row/Account 6534 less 670."

The instruction for row 685, Net Balance-Eng, is revised to read, "For Class A Companies this amount equals the total of Row/Account 6535 less 680."

N/As are inserted in row 730, columns (ac) through (af).

The instruction for row 730, Net Operating Revenue, is revised to read, "This amount equals the total of row 530, column (b) less 720, column (ab)."

The instruction for row 7100, Other Operating Income and Expenses, is revised to read, "For Class A companies this amount equals the total of Row/Account 7110 through 7160. For Class B companies this amount equals the balance of account 7100. This formula assumes that all increases to net income amounts are reported as positive amounts. Any inverse amounts, i.e., reduction to net income are reported as negative amounts."

The instruction for row 7200, Operating Taxes, is revised to read, "For Class A companies this amount equals the total of Row/Account 7220 + 7230 + 7240 + 7250 - 7210. For Class B companies this amount equals the balance of account 7200. Credit balances should be subtracted. This formula assumes that amounts for investment tax credits (accounts 7210 and 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts."

The instruction for row 7300, Nonoperating Income and Expense, is revised to read, "For Class A companies this amount equals the total of Row/Account 7310 + 7320 + 7330 + 7340 + 7350 + 7360 - 7370. For Class B companies this amount equals the balance of account 7300."

The instruction for row 7400, Nonoperating Taxes, is revised to read, "For Class A companies this amount equals the total of Row/Account 7420 + 7430 + 7440 + 7450 - 7410. For Class B companies this amount equals the balance of account 7400. This formula assumes that amounts for investment tax credits (accounts 7210 and 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts."

The instruction for row 7600, Extraordinary Items, is revised to read, "For Class A Companies this amount equals the total of Row/Account 7610 - 7620 - 7630 - 7640. For Class B companies this amount equals the balance of account 7600. This formula assumes that extraordinary income credits are normally credits, extraordinary income charges are normally debits and that the extraordinary tax effects (accounts 7630 and 7640) are normally a reduction to net income. Any inverse amounts are reported as negative amounts."

The instruction for row 790, Net Income, is revised to read, "This amount equals the total of Row/Account 730, column (ab) + 7100, column (bb) + 7300, column (bb) + 7600, column (bb) + 7910, column (bb) + 7990, column (bb) - 7200, column (bb) - 7400, column (bb) - 7500; column (bb). This amount should also equal row 465."

Note 2 is deleted.

The columns for Table II are revised to read as follows:

"Column (b), Amount - Enter the ending balance for the reporting period for each account identified in column (a).

Column (ab), Total - Enter the ending balance for the reporting period for each account or subsidiary account identified in column (aa). This amount equals the total of columns (ac) through (af).

Column (ac), Salaries and Wages - Enter the amount representing salaries, wages, commissions, bonuses, incentive awards and termination payments

pursuant to Section 32.5999(f)(1) for each account identified in column (aa). Enter the number of employees at the end of the year in a footnote. This number must be broken down by full time and part time employees.

Column (ad), Benefits - Enter the amount representing pensions, savings plan contributions, worker's compensation, life and health insurance, social security and other payroll taxes pursuant to Section 32.5999(f)(2).

Column (ae), Rents - Enter the amount representing payments for the use of real and personal operating property pursuant to Section 32.5999(f)(3).

Column (af), Other Expenses - Enter the amount representing costs which cannot be classified to salaries and wages, benefits or rents pursuant to Section 32.5999(f)(4). Such items include material and supplies, contracted services, accident and damage payments, insurance premiums, traveling expenses, and other miscellaneous costs.

Column (bb), Amount - Enter the ending balance for the reporting period for each account identified in column (ba)."

APPENDIX C

LIST OF CHANGES TO TABLES III THROUGH VIII OF FCC REPORT 43-02
AND
TABLES I THROUGH IV OF FCC REPORT 43-08

43-02 (USOA Report)

Table III, Statement of Cash Flows:

Form:

"(Dollars in thousands)" is added to the heading.

Instructions:

The instruction for row 8000, Net Income/Loss, is revised to read, "Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal row 790, column (bb), Table II."

The instruction for row 8010, Depreciation and Amortization, is revised to read, "Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal row 6560, column (ab), Table II."

The instruction for row 8020, Provision for Losses for Accounts Receivable, is revised to read, "Enter the amount for this account for the current reporting period as a positive number. This amount must equal row 5300, column (b), Table II."

The instruction for row 8140, Construction/Acquisition of Property, Plant and Equipment, is revised to read, "Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number."

The instruction for row 8340, Cash and Cash Equivalents at End of Period, is revised to read, "Enter the sum of rows 8320 and 8330. This amount equals row 1120, column (b), Table I."

Table IV, Investments in Affiliates and Other Companies:

Form:

Table IV is divided into two tables, Table IV.A and Table IV.B.

"(Dollars in thousands)" is added to the heading.

The table title is changed to "Investments in Affiliates and Other Companies".

Table IV.A:

Row 8378 is inserted where appropriate.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) in rows 8350 through 8378 and 8390 through 8418; and in column (b) rows 8379, 8380 and 8419 through 8450.

Instructions:

The instruction for rows 8350 through 8378 is revised to read, "Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the 'equity method'. Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 8379) may be left blank."

The instruction for rows 8390 through 8418 is revised to read, "Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the 'cost method'. Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 8419) may be left blank."

Table IV.B:

Columns (q) through (ac) appear in Table IV.B. All columns and rows are relabeled accordingly.

Instructions are provided for the rows and columns in Table IV.B.

Table V, Analysis of Assets Purchased From or Sold To Affiliates:

Form:

The form is restructured to be Table V with subheadings A and B for purchases and sales of assets.

"(Dollars in thousands)" is added to the heading.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) in rows 8460 through 8498 and 8510 through 8548.

N/As are inserted in column (b), rows 8499, 8500, 8549 and 8550.

The title of column (c) is changed to Net Book Cost.

The title of column (g) is changed to Total Purchases/Sales.

The row numbers for rows 8555 through 8560 have been changed to rows 8545 through 8550.

Instructions:

The instruction for rows 8460 through 8498 is revised to read, "Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from fewer than 38 affiliates, the remaining rows (including row 8499) may be left blank."

The instruction for rows 8510 through 8548 is revised to read, "Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to fewer than 38 affiliates, the remaining rows (including row 8549) may be left blank."

The instruction for row 8550 is revised to read, "The total of rows 8510 through 8549."

The instruction for column (b), Name of Affiliate, is revised to read, "Enter the names of the affiliates from whom assets were purchased for \$100,000 or more in rows 8460 through 8498 and to whom assets were sold for \$100,000 or more in rows 8510 through 8548."

The instruction for column (c), Net Book Cost, is revised to read, "Enter the amount of assets purchased from affiliates at net book cost in rows 8460 through 8499 and assets sold to affiliates at net book cost in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (d), Fair Market Value, is revised to read, "Enter the amount of assets purchased from affiliates at fair market value in rows 8460 through 8499 and assets sold to affiliates at fair market value in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (e), Tariff, is revised to read, "Enter the amount of assets purchased from affiliates under tariffed rates in rows 8460 through 8499 and sold to affiliates under tariffed rates in rows 8510 through 8549, pursuant to Section 32.27(c)."

The instruction for column (f), Prevailing Market Price, is revised to read, "Enter the amount of assets purchased from affiliates at the prevailing market price in rows 8460 through 8499 and sold to affiliates at the prevailing market price in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (g), Total Purchases/Sales, is revised to read, "Enter the total of columns (c), (d), (e) and (f)."

Table VI, Analysis of Services Purchased From or Sold To Affiliates:

Form:

Table VI is restructured to be Table VI with subheadings A and B for purchases and sales of services.

"(Dollars in thousands)" is added to the heading.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) rows 8570 through 8608 and and 8620 through 8658; and in column (b) rows 8609, 8610, 8659 and 8660.

The title From All Other is entered on row 8609.

The title of column (c) is changed to Fully Distributed Cost.

The title of column (f) is changed to Total Purchases/Sales.

Instructions:

The instruction for rows 8570 through 8608 is revised to read, "Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including row 8609) may be left blank."

The instruction for rows 8620 through 8658 is revised to read, "Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, in descending order of the amount

of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including row 8659) may be left blank."

The instruction for column (b), Name of Affiliate, is revised to read, "Enter the name of the affiliates from whom services were purchased for \$100,000 or more in rows 8570 through 8608 and to whom services were sold for \$100,000 or more in rows 8620 through 8658."

The instruction for column (c), Fully Distributed Cost, is revised to read, "Enter the amount of services purchased from affiliates at fully distributed cost in rows 8570 through 8608 and the amount of services sold to affiliates at fully distributed cost in rows 8620 through 8658, pursuant to Section 32.27(d)."

The instruction for column (d), Tariff Rate, is revised to read, "Enter the amount of services purchased from affiliates under tariffed rates in rows 8570 through 8609 and the amount of services sold to affiliates under tariffed rates in rows 8620 through 8659, pursuant to Section 32.27(d)."

The instruction for column (e), Prevailing Market Price, is revised to read, "Enter the amount of services purchased from affiliates at the prevailing market price in rows 8570 through 8609 and the amount of services sold to affiliates at the prevailing market price in rows 8620 through 8659, pursuant to Section 32.27(d)."

The instruction for column (f), Total Purchases/Sales, is revised to read, The total of columns (c), (d) and (e).

Table VII, Net Deferred Income Taxes:

Form:

"(Dollars in thousands)" is added to the heading.

In column (c) Account, account number 7250 is inserted in rows 8672, 8682, 8702 and 8712; account number 7450 is entered in rows 8730, 8731, 8760, 8761, 8800, 8801, 8830 and 8831; account number 7640 is entered in rows 8740, 8741, 8770, 8771, 8810, 8811, 8840 and 8841; N/As are entered in rows 8670, 8671, 8680, 8681, 8690, 8700, 8701, 8710, 8711, 8720, 8750, 8780, 8790, 8820, 8850 and 8860.

Instructions:

Row 6890 is renumbered with the appropriate number, 8690.

The instruction for column (c), Account, is eliminated because there are no data to be entered in this column.

The explanation of Adjustments is revised to read, "These columns reflect the total amount of debit or credit adjustments. Each adjustment of \$100,000 or more must be explained in a footnote."

The instruction for column (f), debit, is revised to read, "Enter the total amount of debit adjustments."

The instruction for column (g), credit, is revised to read, "Enter the total amount of credit adjustments."

Table 8, Pension Cost:

Form:

"(Dollars in thousands)" is added to the heading.

Instructions:

The instruction for row 9105, Total, is revised to read, "The total of rows 9100 through 9104."

The instruction for row 9165, Total, is revised to read, "The total of rows 9160 through 9164."

43-08 (Operating Data Report)

Tables IX through XII are revised and are now Tables I.A through IV of FCC Report 43-08, the Operating Data Report.

Specific changes on each of these Tables are as follows:

Table I.A, Outside Plant Statistics-Cable and Wire Facilities:

Form:

The title of column (t) is changed to Km of Copper Wire in Non-Coaxial Cable. Columns (v), Km of System; (w), Km of Radio Channel; and (x), Km of Equivalent 4Khz and 6Kb/S Telephone Channel (subcolumns of the heading Radio Relay System); and columns (ab), Analog (4Khz or Equivalent); (ac), Digital (64Kb/S or Equivalent); and (ad), Video (subcolumns of the heading Total Equipped Circuit Km - Cable and Microwave Systems) are removed from Table I.A.

The columns are relabeled (a) through (x).

Instructions:

In the General Instructions and the Row Instructions, references to outside plant are changed to cable and wire facilities.

The instruction for the column descriptions is revised to read; "Each column represents a category of cable and wire facilities. In columns (d) through (q) a cable containing only copper, coaxial, or other metallic conductors should be classified as copper, but a cable containing both copper and fiber should be classified as fiber. In all columns include both local loop and interoffice facilities where applicable."

The instruction for column (t), Kilometers of Copper Wire in Non-Coaxial Cable, is revised to read, "The weighted sum of the number of copper wires in each non-coaxial cable multiplied by the associated sheath kilometers. The wires must be capable of supporting present or future telecommunications traffic."

Table I.B, Outside Plant Statistics-Other:

Form:

This table replaces the columns that are deleted from Table I.A.

Column (v) of proposed Table IX is retitled Kilometers of Terrestrial System. Proposed column (w) is replaced by two columns titled Kilometers of One-Way Terrestrial Radio Channel and Terrestrial Kilometers of One-Way Satellite Radio Channel. Proposed column (x) is replaced by two columns titled Kilometers of Analog Telephone Channel (4Khz or Equivalent) and Kilometers of Digital Telephone Channel (64Kb/Sec or Equivalent). Proposed columns (ab) through (ad) are replaced by three columns titled Analog, Digital and Video as subcolumns of retitled Total Equipped Local Loop Circuit Kilometers (Cable and Microwave Systems) and three columns titled Analog, Digital and Video as subcolumns of retitled Total Equipped Interoffice Circuit Kilometers (Cable and Microwave Systems). The columns are relabeled (ba) through (bm).

Instructions:

The instruction for the column descriptions is revised to read, "Each column represents a category of outside plant. In columns (bc) through (bg) include local loop and interoffice radio facilities where applicable. In columns (bh) through (bj) include local loop cable and microwave facilities. In columns (bk) through (bm) include interoffice cable and microwave facilities."

The instruction for columns (bc) through (bg), reads, "Equipment that is used to transmit and receive radio waves (above 890 mhz) through space over which communications channels are provided. In columns (bc) through (bg) report the aggregate number of kilometers of system or channel, as appropriate, between the individual stations or radio-relay systems. Include both local loop and interoffice facilities where applicable. If your radio repeater or terminal location interfaces with a radio facility in another company, only include the distance from your facility to the border of your company. If two of your interconnected radio repeaters or terminal locations form a radio path that

crosses the territory of another company, include the entire distance between the facilities."

The instruction for column (bc), Kilometers of Terrestrial System, is revised to read, "Total absolute distance between repeater sites making up microwave radio systems above 890 mhz. Do not include satellite systems in this total."

The instruction for columns (bd) through (be) reads, "Total kilometers of one-way radio channel above 890 mhz used for message, special services, video, or protection. A radio channel consists of a single one-way link using a microwave transmitter and receiver. The radio channel distance is the sum of the lengths of each one-way link associated with a transmitter-receiver pair. Where applicable, multiply the distance by 2 to account for two-way transmission."

The instruction for column (bd), Kilometers of One-Way Terrestrial Radio Channel, reads, "Total kilometers of one-way radio channel above 890 mhz used in terrestrial radio systems."

The instruction for column (be), Terrestrial Kilometers of One-Way Satellite Radio Channel, reads, "Total terrestrial kilometers of one-way radio channel above 890 mhz used in satellite radio systems, calculated as the terrestrial distance between the receiver and transmitter terminal locations."

The instruction for columns (bf) through (bg) reads, "Number of equivalent analog or digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz."

The instruction for column (bf), Kilometers of Analog Telephone Channel (4Khz or Equivalent), reads, "Number of 4khz or equivalent analog telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent analog circuits on each link times the length of the link."

The instruction for column (bg), Kilometers of Digital Telephone Channel (64Kb/Sec or Equivalent), reads, "Number of 64kb/sec or equivalent digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent digital circuits on each link times the length of the link. In the case of radio systems carrying DS-1 channels for which DS-1 utilization is not known, calculate the weighted sum of the number of DS-1s on each link times the length of the link, round the result to the nearest whole kilometer, and multiply by 24."

The instruction for columns (bh) through (bj) reads, "Total equivalent telephone grade circuit kilometers in carrier local loop plant. Include both cable and microwave facilities."

The instruction for column (bh), Equipped Local Loop Analog (4Khz or Equivalent) Circuit Kilometers, reads, "Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in carrier local loop plant. Report in equivalent 4khz circuit kilometers."

The instruction for column (bi), Equipped Local Loop Digital (64Kb/Sec or Equivalent) Circuit Kilometers, reads, "Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in carrier local loop plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24."

The instruction for column (bj), Equipped Local Loop Video Circuit Kilometers, reads, "Kilometers of derived video channel in carrier local loop plant."

The instruction for columns (bk) through (bm) reads, "Total equivalent telephone grade circuit kilometers in interoffice carrier plant. Include both cable and microwave facilities."

The instruction for column (bk), Equipped Interoffice Analog (4Khz or Equivalent) Circuit Kilometers, reads, "Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in interoffice carrier plant. Report in equivalent 4khz circuit kilometers."

The instruction for column (bl), Equipped Interoffice Digital (64Kb/Sec or Equivalent) Circuit Kilometers, reads, "Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in interoffice carrier plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24."

The instruction for column (bm), Equipped Interoffice Video Circuit Kilometers, reads, "Kilometers of derived video channel in interoffice carrier plant."

Table II, Switched Access Lines in Service By Technology:

Form:

The columns are relabeled (ca) through (co).

Instructions:

The instruction for column (cf), Main Digital Access Lines (64Kb/Sec or Equivalent), is revised to read, "The 64kb/sec or 56kb/sec or ISDN B channels or other equivalent communications channels of digital subscriber lines as defined above that are circuit switched and can carry either voice or data. Do not include access lines connecting to a customer location PBX or Centrex."

The instruction for column (cg), Digital PBX and Centrex Access Trunks (64Kb/Sec or Equivalent), is revised to read, "The number of 64kb/sec or equivalent digital lines terminated on a customer location PBX and/or Centrex. Include Centrex-CU lines."

The instruction for column (ch), Digital Centrex Extensions (64Kb/Sec or Equivalent), is revised to read, "The number of 64kb/sec or equivalent digital circuits connecting a Centrex or PBX on telephone company premises to telephones on the customer's premises; service is provided by equipment on telephone company owned or leased space including ISDN based Centrex-CO Lines."

Table III, Access Lines in Service By Customer:

Form:

Proposed column (d) is replaced by two columns titled Analog Multi-Line Business Access Lines and Digital Business Access Lines. Proposed column (f) is replaced by two columns titled Analog Residential Access Lines and Digital Residential Access Lines. The columns are relabeled (da) through (dm).

Instructions:

The second paragraph of the General Instructions is revised to read, "In Table III columns (dc) through (dj), report access lines associated with switched services, i.e., all equivalent 4khz or 64kb/sec access lines included in Table II columns (cc) through (cj). Report special access lines that provide access to an interexchange carrier in Table III column (dk) or column (dl)."

The following sentence is deleted from the third paragraph of the General Instructions, "Do not include circuits that provide access to an interexchange carrier."

The instruction for columns (dc) through (de) is revised to read, "Total equivalent analog or digital switched access lines to business customers."

The instruction for column (dd), Analog Multi-Line Business Access Lines, reads, "Include the total of analog multi-line business CPTs subject to the multi-line business interstate subscriber line charge including multi-line semi-public lines, PBX trunks, Centrex-CU trunks, hotel/motel LD trunks and Centrex-CO lines ordered after July 27, 1983, and Centrex-CO and Centrex-CO

like lines in service or ordered as of July 27, 1983. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II."

The instruction for column (de), Digital Business Access Lines, reads, "Include in this column all equivalent 64kb/sec digital business access lines as reported in Table II."

The instruction for columns (dg) through (dh) reads, "Total equivalent analog or digital switched access lines to residential customers."

The instruction for column (dg), Analog Residential Access Lines, reads, "Total equivalent 4khz analog switched access lines to residential customers. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II."

The instruction for column (dh), Digital Residential Access Lines, reads, "Include in this column all equivalent 64kb/sec digital residential access lines as reported in Table II."

Table IV, Telephone Calls:

Form:

"(Amounts in Thousands)" is added to the heading.

Proposed column (c) of proposed Table XII is retitled Local Calls. Proposed column (d) is retitled IntraLATA Toll Calls Completed (Originating). Proposed columns (e), (g) and (i) are retitled Interstate, Intrastate and Total as subcolumns of retitled InterLATA Toll Calls Completed (Originating). Proposed columns (f), (h) and (j) are retitled Interstate, Intrastate and Total as subcolumns of retitled InterLATA Billed Access Minutes (Originating and Terminating). The columns are relabeled (ea) through (ej).

Instructions:

The second paragraph of the General Instructions is revised to read, "Toll call counts should be based on originating message volumes and should reflect completed calls. Where completed call data are unavailable, estimates may be reported (e.g., the numbers shown may be based on an actual count taken periodically during the year), but indicate the methodology and source data used in a footnote. Billed access minutes reflect originating and terminating access minutes billed to interexchange carriers, including call set-up time, holding time, and conversation time."

The word "completed" is deleted from the instruction for column (ec), Local Calls.

"The number of calls" is revised to read, "The number of completed calls" in the explanation for Toll Calls Completed.

The instruction for column (ed), IntraLATA Toll Calls Completed (Originating), is revised to read, "The number of completed toll calls carried by the reporting local operating company within a given Local Access and Transport Area (LATA). Include intraLATA-interstate and intraLATA-intrastate toll calls. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans, where applicable."

The instruction for columns (ee) through (eg) is revised to read, "Completed calls directed to and carried by interexchange carriers."

The instruction for column (ee), InterLATA-interstate Toll Calls Completed (Originating), is revised to read, "The number of completed interstate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends."

The instruction for column (ef), InterLATA-intrastate Toll Calls Completed (Originating), is revised to read, "The number of completed intrastate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends."

The instruction for columns (eh) through (ej) reads, "The number of interLATA access minutes based on bills sent to interexchange carriers. Include total originating and terminating access minutes of use. Where these data are unavailable, a statistically valid calculation may be made based on other data. Such a calculation must be footnoted with a description of the source data and methodology."

The instruction for column (eh), InterLATA-interstate Billed Access Minutes (Originating and Terminating), is revised to read, "The number of interLATA-interstate access minutes based on bills sent to interexchange carriers."

The instruction for column (ei), InterLATA-intrastate Billed Access Minutes (Originating and Terminating), is revised to read, "The number of interLATA-intrastate access minutes based on bills sent to interexchange carriers."

APPENDIX D

This document provides the instructions for FCC Report 43-02, the ARMIS USOA Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition - an illustration of the rows and columns to be reported and their definitions.
3. Automated Report Specifications - the detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - the page layout and detailed specifications for the paper report to be filed.
5. COSA Code Table - the list of four letter COSA codes (CO = Company, SA = Study Area).

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-02, the ARMIS USOA Report, to the Commission.

B. General Information

1. FCC Report 43-02 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every local exchange carrier with operating revenues of \$100 million or more.
2. Affected carriers shall file by April 1 of each year the report for the previous calendar year. The initial filing of this edition of the USOA Report will be filed by May of 1992 and will contain data for the calendar year 1991.
3. The report shall be filed on an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should prominently label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and the diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-02, which identifies the filing as the ARMIS USOA Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission.

C. Data Items That Are "Not Available" or Are "Withheld"

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required operating company reports, a carrier submits a report which combines data for more than one operating company, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."
2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
3. See paragraph C.5 in the attached Automated Report Specifications and paragraph C.2 in the attached Paper Report Specifications for data entry conventions for these items.

D. Where to File

1. Carriers submitting FCC Report 43-02 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, Downtown Copy Center at 1114 21st Street, N.W., Washington, D.C. 20036 or delivered to Downtown Copy Center in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIESFOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confidential Paper Report	Confidential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
FCC Secretary 1919 M Street, N.W., Room 222 Washington, D.C. 20554	1	-	-	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W., Room 812 Washington, D.C. 20554	1	1	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 1250 23rd Street, N.W., Room 100 Washington, D. C. 20554	1	1	1	-	1
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	1	-	-	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Unre- stricted Paper Report	Unre- stricted Automated Report (diskette)
FCC Secretary 1919 M Street, N.W., Room 222 Washington, D.C. 20554	1	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W., Room 812 Washington, D.C. 20554	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 1250 23rd Street, N.W., Room 100 Washington, D.C. 20554	1	-	1
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	1	1	1

E. Footnotes

1. If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances not explained in a previous report, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached 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 the 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.
3. This footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the attached Automated-Report Specifications and the attached Paper Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-02. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission.
2. These references must be included in the Erratum Records and the Erratum Table as specified in the attached Automated Report Specifications and the attached Paper Report Specifications.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-02 by including a signed certification statement as the last page of the paper report.
2. The text of the certification statement is included on page 64 of the attached Report Definition.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-02, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.

2. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-02 may be examined by the public from 9:00 to 11:00 a.m. and from 2:00 to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-02 may be obtained from the FCC's contractor for public records duplication, Downtown Copy Center at 1919 M Street, N.W., Room 246, Washington, D.C. 20036, Telephone (202) 452-1422.

For further information regarding these procedures, contact:

Barbara Van Hagen
FCC Common Carrier Bureau
Accounting & Audits Division
(202) 634-1861

Approved by OMB
3060-0395
Expires 10/31/92

Estimated Average Burden Hours Per Response: 240 hours

SUMMARY

This document provides the Report Definition for FCC Report 43-02, the ARMIS USOA Report, and lists the company level USOA data which must be provided annually. It contains the following:

	<u>Pages</u>
Table I - Balance Sheet Accounts	3 thru 5
Table II - Income Statement Accounts	6 thru 9
Table III - Statement of Cash Flows	10 thru 11
Table IV - Investments in Affiliates and Other Companies	12 thru 19
Table V - Analysis of Assets Purchased From or Sold To Affiliates	20 thru 21
Table VI - Analysis of Services Purchased From or Sold to Affiliates	22 thru 23
Table VII - Net Deferred Income Taxes	24 thru 26
Table VIII - Pension Cost	27 thru 30
Row and Column Descriptions	31 thru 65
Certification	66

All dollar amounts must be rounded to the nearest thousand dollars. All percentage amounts must be rounded to two places. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 19xx).

Items which need not be reported because they do not apply are designated by N/A. All other fields must be populated. If there are no data applicable to a given field, enter zero.

Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing.

NOTICE: The ARMIS USOA Report collects the operating results of the carriers' total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. This report also collects financial data concerning cash flows, affiliate transactions, deferred income taxes, and pension costs. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

- Public reporting burden for this collection of information is estimated to average 240 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington DC 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, DC 20503.

FCC REPORT 43-02
 ARMIS USOA REPORT

Approved by OMB
 3060-0395
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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

xxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title (a)	Amount (b)
	<u>Current Assets</u>	
1130	Cash	
1140	Special cash deposits	
1150	Working cash advances	
1160	Temporary investments	
1120	Cash and equivalents	
1180	Telecommunications accounts receivable	
1181	Accounts receivable allowance-telecommunications	
1190	Other accounts receivable	
1191	Accounts receivable allowance-other	
1200	Notes receivable	
1201	Notes receivable allowance	
1210	Interest and dividends receivable	
1220	Inventories	
120	Total Noncash current (excluding prepayments)	
1290	Prepaid rents	
1300	Prepaid taxes	
1310	Prepaid insurance	
1320	Prepaid directory expenses	
1330	Other prepayments	
1280	Prepayments	
1350	Other Current Assets	
130	Total Current Assets	
	<u>Noncurrent Assets</u>	
1401	Investments in affiliated companies	
1402	Investments in nonaffiliated companies	
1406	Nonregulated investments	
1407	Unamortized debt issuance expense	
1408	Sinking funds	
1410	Other noncurrent assets	
1438	Deferred maintenance and retirements	
1439	Deferred charges	
1500	Other jurisdictional assets-net	
150	Total Noncurrent Assets	

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XXXXXXXXXXXX VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/Adjustments (ae)	Ending Balance (af)
	<u>Plant</u>					
2001	TPIS					
2002	PHFTU					
2003	TPUC-short term					
2004	TPUC-long term					
2005	Telecom plant adistant					
2006	Nonoperating plant					
2007	Goodwill					
210	<u>Total Plant</u>					
	<u>TPIS - General Support</u>					
2111	Land					
2112	Motor vehicles					
2113	Aircraft					
2114	Special purpose vehic					
2115	Garage work equipment					
2116	Other work equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	Gen purpose computers					
2110	<u>Land & Support</u>					
	<u>TPIS - Central Office</u>					
2211	Analog elec switch					
2212	Digit elec switch					
2215.1	Step-by-step switching					
2215.2	Crossbar switching					
2215.3	Other elec-mechan sv					
2215	<u>Electro-mechan sv</u>					
2210	<u>Gen Office-Sw</u>					
2220	<u>Operator sys</u>					
2231.1	Satellite & earth sta					
2231.2	Other radio facilities					
2231	<u>Radio systems</u>					
2232	<u>Circuit equipment</u>					
2230	<u>Transmission</u>					
	<u>TPIS - IOT</u>					
2311	Station apparatus					
2321	Customer premise wire					
2341	Large PBX					
2351	Publ tel trnsl equip					
2362	Other terminal equip					
2310	<u>IOT</u>					
	<u>TPIS - Cable & Wire</u>					
2411	Poles					
2421	Aerial cable					
2422	Underground cable					
2423	Buried cable					
2424	Submarine cable					
2425	Deep sea cable					
2426	Intrabldg network cble					
2431	Aerial wire					
2441	Conduit systems					
2410	<u>Cable & Wire</u>					
	<u>TPIS - Amortis Assets</u>					
2681	Capital Leases					
2682	Leasehold improvements					
2680	<u>Amort Tangible</u>					
2690	<u>Intangibles</u>					
260	<u>Total TPIS</u>					

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xxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	
3200	Accumulated depreciation - PHPTU	
3300	Accumulated depreciation - Nonoperating	
3410	Accumulated amortization - Capitalized leases	
3420	Accumulated amortization - Leasehold improvements	
3400	Accumulated amortization - Tangible	
3500	Accumulated amortization - Intangible	
3600	Accumulated amortization - Other	
340	Total Depreciation and Amortization	
350	Net Plant	
360	Total Assets	
	<u>Current Liabilities</u>	
4010	Accounts Payable	
4020	Notes payable	
4030	Advanced billing and payments	
4040	Customer's deposits	
4050	Current maturities - long-term debt	
4060	Current maturities - capital leases	
4070	Income taxes - accrued	
4080	Other taxes - accrued	
4100	Net current deferred operating income taxes	
4110	Net current deferred nonoperating income taxes	
4120	Other accrued liabilities	
4130	Other current liabilities	
410	Total Current Liabilities	
	<u>Long-Term Debt</u>	
4210	Funded debt	
4220	Premium on long-term debt	
4230	Discount on long-term debt	
4240	Reacquired debt	
4250	Obligations under capital leases	
4260	Advances from affiliated companies	
4270	Other long-term debt	
420	Total Long-Term Debt	
	<u>Other Liabilities and Deferred Credits</u>	
4310	Other long-term liabilities	
4320	Unamortized operating investment tax credits - net	
4330	Unamortized nonoperating investment tax crs - net	
4340	Net noncurrent deferred operating income taxes	
4350	Net noncurrent deferred nonoperating income taxes	
4360	Other deferred credits	
4370	Other jurisdictional liabilities/deferred crs - net	
430	Total Other Liabilities and Deferred Credits	
	<u>Stockholders' Equity</u>	
4510	Capital stock	
4520	Additional paid-in capital	
4530	Treasury stock	
4540	Other Capital	
4550	Retained earnings	
440	Total Stockholders' Equity	
450	Total Liabilities & Stockholders' Equity	
460	Retained Earnings (Beginning of Year)	
465	Net Income	
470	Dividends Declared	
475	Miscellaneous Debits	
480	Miscellaneous Credits	
490	Retained Earnings (End of Year)	

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TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (a)	Amount (b)
	<u>REVENUE ACCOUNTS</u>	
	<u>Local Network Service Revenues</u>	
5001	Basic area revenue	
5002	Optional extended area revenue	
5003	Cellular mobile service revenue	
5004	Other mobile service revenue	
510	Basic local service rev (Class A Account 5000)	
5010	Public telephone revenue	
5040	Local private line revenue	
5050	Customer premises revenue	
5060	Other local exchange revenue	
5069	Other local exchange revenue settlements	
520	Basic local service revenue	
	<u>Network Access Services Revenues</u>	
5081	End user revenue	
5082	Switched access revenue	
5083	Special access revenue	
5084	State access revenue	
5080	Network access revenue	
	<u>Long Distance (LD) Network Services Revenues</u>	
5100	LD Message Revenue (Class A)	
5111	LD inward-only revenue	
5112	LD outward-only revenue	
5110	Unidirectional LD Revenue	
5121	Subvoice grade LD private network revenue	
5122	Voice grade LD private network revenue	
5123	Audio program grade LD private network revenue	
5124	Video program grade LD private network revenue	
5125	Digital transmission LD private network revenue	
5126	LD private network switching revenue	
5128	Other LD private network revenue	
5129	Other LD private network revenue settlements	
5120	Long distance private network revenue	
5160	Other long distance revenue	
5169	Other long distance revenue settlements	
525	LD Network Services Revenues	
	<u>Miscellaneous Revenues</u>	
5230	Directory revenue	
5240	Rent revenue	
5250	Corporate operations revenue	
5261	Special billing arrangements revenue	
5262	Customer operations revenue	
5263	Plant operations revenue	
5264	Other incidental regulated revenue	
5269	Other revenue settlements	
5260	Miscellaneous revenues (Class A)	
5270	Carrier billing and collection revenue	
5280	Nonregulated revenue	
5200	Miscellaneous revenues	
	<u>Uncollectible Revenues</u>	
5301	Uncollectible revenue-telecommunications	
5302	Uncollectible revenue-other	
5300	Uncollectible revenue	
530	Total Operating Revenues	

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STUDY AREA: XXXXXXXXXXXXXXXXXXXX
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XXXXXXXXXX VERSION
SUBMISSION X
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	Plant Specific Ops					
6112	Motor vehicle					
610	Clearance - MV					
615	Net Balance - MV					
6113	Aircraft					
620	Clearance - Aircr					
625	Net Balance - Aircr					
6114	Special purpose vehicle					
630	Clearance - SPV					
635	Net Balance - SPV					
6115	Garage work equipment					
6116	Other work equipment					
640	Clearance - OWE					
645	Net Balance - OWE					
6110	Network support					
6121	Land & building					
6122	Furniture & artworks					
6123	Office equipment					
6124	Gen purpose computers					
6120	General support					
6211	Analog electronic					
6212	Digital electronic					
6215	Electro-mechanical					
6210	Cntrl Office Sw					
6220	Operator systems					
6231	Radio systems					
6232	Circuit equipment					
6230	Cntrl office Tr					
6311	Station apparatus					
6341	Large PBX					
6351	Public tel tmnl equip					
6362	Other terminal equip					
6310	IOT expense					
6411	Poles					
6421	Aerial cable					
6422	Underground cable					
6423	Buried cable					
6424	Submarine cable					
6425	Deep sea cable					
6426	Intrabldg network cable					
6431	Aerial wire					
6441	Conduit Systems					
6410	Cable & Wire					
650	Total Plant Spc					
	Plant Nonspecific Ops					
6511	PHFTU				N/A	
6512	Provisioning				N/A	
660	Clearance - PROV				N/A	
665	Net Balance - Prov				N/A	
6510	Other PPS& Exp				N/A	
6531	Power				N/A	
6532	Network administration				N/A	
6533	Testing				N/A	
6534	Plant ops admin				N/A	
670	Clearance - POA				N/A	
675	Net Balance - POA				N/A	
6535	Engineering				N/A	
680	Clearance - Eng				N/A	
685	Net Balance - Eng				N/A	
6530	Network Ops				N/A	
6540	Access				N/A	
6561	Depreciation-TPIS		N/A	N/A	N/A	
6562	Depreciation-PHFTU		N/A	N/A	N/A	
6563	Amortization-tangible		N/A	N/A	N/A	
6564	Amortization-intangible		N/A	N/A	N/A	
6565	Amortization-other		N/A	N/A	N/A	
6560	Dep & Amort Exp		N/A	N/A	N/A	
690	Total Plant Non				N/A	

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xxxxxxxxxxx VERSION
SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Customer Operations</u>					
6611	Product management				N/A	
6612	Sales				N/A	
6613	Product Advertising				N/A	
6610	Marketing Expense				N/A	
6621	Call Completion				N/A	
6622	Number Services				N/A	
6623	Customer Services				N/A	
6620	Services Expense				N/A	
700	Total Cust Ops				N/A	
	<u>Corporate Operations</u>					
6711	Executive				N/A	
6712	Planning				N/A	
6710	Exec & Planning				N/A	
6721	Accounting & finance				N/A	
6722	External relations				N/A	
6723	Human resources				N/A	
6724	Information management				N/A	
6725	Legal				N/A	
6726	Procurement				N/A	
6727	Research & development				N/A	
6728	Other general & admin				N/A	
6720	General & Admin				N/A	
6790	Provis uncollect notes		N/A	N/A	N/A	
710	Total Corp Ops				N/A	
720	Total Ops Exp					
730	Net Ops Rev		N/A	N/A	N/A	N/A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
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 COSA: xxxx

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 SUBMISSION x
 TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
 (Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	
7130	Return from nonreq use of regulated facilities	
7140	Gains/losses from foreign exchange	
7150	Gains/losses from disposition of land & artworks	
7160	Other operating gains and losses	
7100	Other operating income and expenses	
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	
7220	Operating federal income taxes	
7230	Operating state and local income taxes	
7240	Operating other taxes	
7250	Provision for deferred operating income tax-net	
7200	Operating Taxes	
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	
7320	Interest income	
7330	Income from sinking and other funds	
7340	Allowance for funds used during construction(AFUDC)	
7350	Gains/losses from the disposition of property	
7360	Other nonoperating income	
7370	Special charges	
7300	Nonoperating Income and Expense	
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	
7420	Nonoperating federal income taxes	
7430	Nonoperating state and local income taxes	
7440	Nonoperating other taxes	
7450	Provision for deferred nonoperating income tax-net	
7400	Nonoperating Taxes	
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	
7520	Interest expense-capital leases	
7530	Amortization of debt issuance expense	
7540	Other interest deductions	
7500	Interest and Related Items	
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	
7620	Extraordinary income charges	
7630	Current inc tax effect of extraordinary items-net	
7640	Provision for deferred inc tax effect of items-net	
7600	Extraordinary Items	
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	
7990	Nonregulated net income	
790	Net Income	

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ARMIS USOA REPORT

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COMPANY: xx

xxxxxxxxxxxxx VERSION

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SUBMISSION x

PERIOD: From mmmmm yyyy To mmmmm yyyy

TABLE III

COSA: xxxxx

TABLE III - STATEMENT OF CASH FLOWS
(Dollars in thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:			
Cash Flows From Operating Activities:			
8000	Net Income/Loss	N/A	
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:			
8010	Depreciation and Amortization		N/A
8020	Provision for Losses for Accounts Receivables		N/A
8030	Deferred Income Taxes - Net		N/A
8040	Unamortized ITC - Net		N/A
8050	Allowance for Funds Used During Construction		N/A
8060	Net Change in Operating Receivables		N/A
8070	Net Change in Materials, Supplies & Inventories		N/A
8080	Net Change in Operating Payables & Accrued Liabilities		N/A
8090	Net Change in Other Assets and Deferred Charges		N/A
8100	Net Change in Other Liabilities and Deferred Credits		N/A
8110	Other		N/A
8120	Total Adjustments	N/A	
8130	Net Cash Provided by/Used in Operating Activities	N/A	
Cash Inflows/Outflows from Investing Activities:			
8140	Construction/Acquisition of Property, Plant and Equipment		N/A
8150	Proceeds from Disposals of Property, Plant and Equipment		N/A
8160	Investments in & Advances to Affiliates		N/A
8170	Proceeds from Repayment of Advances		N/A
8180	Other Investing Activities		N/A
8190	Net Cash Provided by/Used in Investment Activities	N/A	

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX .

STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: XXXX

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TABLE III

TABLE III - STATEMENT OF CASH FLOWS
(Dollars in thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
Cash Flows from Financing Activities:			
8200	Net Increase/Decrease in Short-Term Debt		N/A
8210	Advances from Affiliates		N/A
8220	Repayment of Advances from Affiliates		N/A
8230	Proceeds from Long-Term Debt		N/A
8240	Repayment of Long-Term Debt		N/A
8250	Payment of Capital Lease Obligations		N/A
8260	Proceeds from Issue of Common/Equity Investment from Parent		N/A
8270	Repurchase of Treasury Shares		N/A
8280	Dividends Paid		N/A
8290	Other Financing Activities		N/A
8300	Net Cash Provided by Financing Activities	N/A	
8310	Effect of Exchange Rate Changes on Cash	N/A	
8320	Net Increase/Decrease in Cash and Cash Equivalents	N/A	
8330	Cash & Cash Equivalents-Beginning of Period	N/A	
8340	Cash & Cash Equivalents-End of Period	N/A	

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 TABLE IV.A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1401/1402					Adjustments (g)	Net (h)
			Common (c)	Preferred (d)	Advances (e)	LT Debt (f)			
8350	N/A								
8351	N/A								
8352	N/A								
8353	N/A								
8354	N/A								
8355	N/A								
8356	N/A								
8357	N/A								
8358	N/A								
8359	N/A								
8360	N/A								
8361	N/A								
8362	N/A								
8363	N/A								
8364	N/A								
8365	N/A								
8366	N/A								
8367	N/A								
8368	N/A								
8369	N/A								
8370	N/A								
8371	N/A								
8372	N/A								
8373	N/A								
8374	N/A								
8375	N/A								
8376	N/A								
8377	N/A								
8378	N/A								
8379	All Others	N/A							
8380	Total-Equity Method	N/A							

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
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TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1401/1402					Net (h)
			Common (c)	Preferred (d)	Advances (e)	LT Debt (f)	Adjustments (g)	

AFFILIATED COMPANIES

Cost Method:

8390	N/A							
8391	N/A							
8392	N/A							
8393	N/A							
8394	N/A							
8395	N/A							
8396	N/A							
8397	N/A							
8398	N/A							
8399	N/A							
8400	N/A							
8401	N/A							
8402	N/A							
8403	N/A							
8404	N/A							
8405	N/A							
8406	N/A							
8407	N/A							
8408	N/A							
8409	N/A							
8410	N/A							
8411	N/A							
8412	N/A							
8413	N/A							
8414	N/A							
8415	N/A							
8416	N/A							
8417	N/A							
8418	N/A							
8419	All Others	N/A						
8420	Total-Cost Method	N/A						
8430	Total Affiliates	N/A						
8440	Non-Affiliates	N/A						
8450	Total Investment	N/A						

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
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 TABLE IV.B

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

Row No.	Classification (a)	Company Name (b)	Account 1190			Net (f)
			Beg Balance (c)	Gross Dr (d)	Gross Cr (e)	

AFFILIATED COMPANIES

Equity Method:

9350	N/A					
9351	N/A					
9352	N/A					
9353	N/A					
9354	N/A					
9355	N/A					
9356	N/A					
9357	N/A					
9358	N/A					
9359	N/A					
9360	N/A					
9361	N/A					
9362	N/A					
9363	N/A					
9364	N/A					
9365	N/A					
9366	N/A					
9367	N/A					
9368	N/A					
9369	N/A					
9370	N/A					
9371	N/A					
9372	N/A					
9373	N/A					
9374	N/A					
9375	N/A					
9376	N/A					
9377	N/A					
9378	N/A					
9379	All Others					
9380	Total-Equity Methd					

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

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

Row No.	Classification (a)	Company Name (b)	Account 1190			Net (f)
			Beg Balance (c)	Gross Dr (d)	Gross Cr (e)	
9390	N/A					
9391	N/A					
9392	N/A					
9393	N/A					
9394	N/A					
9395	N/A					
9396	N/A					
9397	N/A					
9398	N/A					
9399	N/A					
9400	N/A					
9401	N/A					
9402	N/A					
9403	N/A					
9404	N/A					
9405	N/A					
9406	N/A					
9407	N/A					
9408	N/A					
9409	N/A					
9410	N/A					
9411	N/A					
9412	N/A					
9413	N/A					
9414	N/A					
9415	N/A					
9416	N/A					
9417	N/A					
9418	N/A					
9419	All Others					
9420	Total-Cost Method					
9430	Total Affiliates					
9440	Non-Affiliates					
9450	Total Investment					

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXX

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: xxxx

TABLE V - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

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

A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

8460	N/A						
8461	N/A						
8462	N/A						
8463	N/A						
8464	N/A						
8465	N/A						
8466	N/A						
8467	N/A						
8468	N/A						
8469	N/A						
8470	N/A						
8471	N/A						
8472	N/A						
8473	N/A						
8474	N/A						
8475	N/A						
8476	N/A						
8477	N/A						
8478	N/A						
8479	N/A						
8480	N/A						
8481	N/A						
8482	N/A						
8483	N/A						
8484	N/A						
8485	N/A						
8486	N/A						
8487	N/A						
8488	N/A						
8489	N/A						
8490	N/A						
8491	N/A						
8492	N/A						
8493	N/A						
8494	N/A						
8495	N/A						
8496	N/A						
8497	N/A						
8498	N/A						
8499	From All Other	N/A					
8500	Total Purchase	N/A					

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 TABLE VI

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
 (Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Markt Price (e)	Total Purch/Sales (f)
A. ANALYSIS OF PURCHASES FROM AFFILIATES:						
8570	N/A					
8571	N/A					
8572	N/A					
8573	N/A					
8574	N/A					
8575	N/A					
8576	N/A					
8577	N/A					
8578	N/A					
8579	N/A					
8580	N/A					
8581	N/A					
8582	N/A					
8583	N/A					
8584	N/A					
8585	N/A					
8586	N/A					
8587	N/A					
8588	N/A					
8589	N/A					
8590	N/A					
8591	N/A					
8592	N/A					
8593	N/A					
8594	N/A					
8595	N/A					
8596	N/A					
8597	N/A					
8598	N/A					
8599	N/A					
8600	N/A					
8601	N/A					
8602	N/A					
8603	N/A					
8604	N/A					
8605	N/A					
8606	N/A					
8607	N/A					
8608	N/A					
8609	From All Other	N/A				
8610	Total Purchase	N/A				

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 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE VI

COM : xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
 (Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Market Price (e)	Total Purch/Sales (f)
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B. ANALYSIS OF SALES TO AFFILIATES:

8620	N/A					
8621	N/A					
8622	N/A					
8623	N/A					
8624	N/A					
8625	N/A					
8626	N/A					
8627	N/A					
8628	N/A					
	N/A					
	N/A					
	N/A					
8630	N/A					
8633	N/A					
8634	N/A					
8635	N/A					
8636	N/A					
8637	N/A					
8638	N/A					
8639	N/A					
8640	N/A					
8641	N/A					
8642	N/A					
8643	N/A					
8644	N/A					
8645	N/A					
8646	N/A					
8647	N/A					
8648	N/A					
8649	N/A					
8650	N/A					
8651	N/A					
8652	N/A					
8603	N/A					
8654	N/A					
8655	N/A					
	N/A					
	N/A					
	N/A					
8659	From All Other	N/A				
8660	Total Sales	N/A				

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 XXXXXXXXXXXX ION
 SUBMISSION x
 TABLE VII

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VII - NET DEFERRED INCOME TAXES
 (Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr	Current Yr	Adjustments		End of Year
				Accrual (d)	Amortize (e)	Debit (f)	Credit (g)	Balance (h)

NET DEFERRED OPERATING INCOME TAXES - ACCOUNTS 4100 AND 4340:

Property Related:

Net Current Deferred Operating Income Taxes (Account 4100)

Provision for Deferred Operating Income Taxes - Net

8670	Federal Income Taxes		N/A					
8671	State and Local Income Taxes		N/A					
8672	Total Net Current Op Inc Taxes		7250					

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

8680	Federal Income Taxes		N/A					
8681	State and Local Income Taxes		N/A					
8682	Total Net Noncurr Op Inc Taxes		7250					

8690	Tot Prop Rel Def Op Inc Taxes		N/A					
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Nonproperty Related:

Net Current Deferred Operating Income Taxes (Account 4100)

Provision for Deferred Operating Income Taxes - Net

8700	Federal Income Taxes		N/A					
8701	State and Local Income Taxes		N/A					
8702	Total Net Current Op Inc Taxes		7250					

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

8710	Federal Income Taxes		N/A					
8711	State and Local Income Taxes		N/A					
8712	Total Net Noncurr Op Inc Taxes		7250					

8720	Tot Nonprop Rel Def Op Inc Tax		N/A					
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TABLE VII

COMPANY: XX

STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: XXXX

TABLE VII - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr	Current Yr	Adjustments		End of Year
				Accrual (d)	Amortize (e)	Debit (f)	Credit (g)	Balance (h)
NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350:								
<u>Property Related:</u>								
Net Current Deferred Nonoperating Income Taxes (Account 4110)								
Provision for Deferred Nonoperating Income Taxes - Net								
8730	Federal Income Taxes		7450					
8731	State and Local Income Taxes		7450					
Deferred Income Tax Effect of Extraordinary Items - Net								
740	Federal Income Taxes		7640					
41	State and Local Income Taxes		7640					
8750	Tot Net Current Nonop Inc Txs		N/A					
Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)								
Provision for Deferred Nonoperating Income Taxes - Net								
8760	Federal Income Taxes		7450					
8761	State and Local Income Taxes		7450					
Deferred Income Tax Effect of Extraordinary Items - Net								
8770	Federal Income Taxes		7640					
8771	State and Local Income Taxes		7640					
8780	Total Net NonCurr Nonop Inc Tx		N/A					
8790	Tot Prop Rel Def Nonop Inc Txs		N/A					

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From mmmn yyyy To mmmn yyyy
 CISA: XXXX

TABLE VII - NET DEFERRED INCOME TAXES
 (Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr	Current Yr	Adjustments		End of Year
				Accrual (d)	Amortize (e)	Debit (f)	Credit (g)	Balance (h)

NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350 (cont):

Nonproperty Related:

Net Current Deferred Nonoperating Income Taxes (Account 4110)

Provision for Deferred Nonoperating Income Taxes - Net

800	Federal Income Taxes		7450	-				
801	State and Local Income Taxes		7450					

Deferred Income Tax Effect of Extraordinary Items - Net

810	Federal Income Taxes		7640					
811	State and Local Income Taxes		7640					

820	Tot Net Current Nonop Inc Txs		N/A					
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Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)

Provision for Deferred Nonoperating Income Taxes - Net

830	Federal Income Taxes		7450					
831	State and Local Income Taxes		7450					

Deferred Income Tax Effect of Extraordinary Items - Net

840	Federal Income Taxes		7640					
841	State and Local Income Taxes		7640					

850	Tot Net Noncurr Nonop Inc Txs		N/A					
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860	Tot Nonpro Rel Def Nonop In Tx		N/A					
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 TABLE VIII

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxx

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)

MANAGEMENT PLAN DATA:

8870	Accumulated Benefit Obligation		
8871	Projected Benefit Obligation		
8872	Fair Value of Plan Assets		
8873	Discount Rate for Settlement of Liabilities		
8874	Expected Long Term Return on Assets		

Net Periodic Pension Cost:

8880	Service Cost		
8881	Interest Cost		
8882	Return on Plan Assets		
8883	Amortization of Transition Amount		
8884	Amortization of Gains or Losses		
8885	Total		
8890	Number of Active Employees		
8891	Number of Retired Employees		

REPORTING COMPANY:

9000	Minimum Required Contribution		
9001	Actual Contribution		
9002	Maximum Amount Deductible		
9003	Benefit Payments		
9010	Pension Cost		
9011	Pension Cost Capitalized		
9012	Accumulated Pension Asset/Liability-End of Yr		
9020	Number of Active Employees		
9021	Number of Retired Employees		

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COMPANY: xx

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STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SUBMISSION x

PERIOD: From mmmmm yyyy To mmmmm yyyy

TABLE VIII

COSA: xxxx

TABLE VIII - PENSION COST
(Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)
<u>NON-MANAGEMENT PLAN DATA:</u>			
9030	Accumulated Benefit Obligation		
9031	Projected Benefit Obligation		
9032	Fair Value of Plan Assets		
9033	Discount Rate for Settlement of Liabilities		
9034	Expected Long Term Return on Assets		
<u>Net Periodic Pension Cost:</u>			
9040	Service Cost		
9041	Interest Cost		
9042	Return on Plan Assets		
9043	Amortization of Transition Amount		
9044	Amortization of Gains or Losses		
9045	Total		
9050	Number of Active Employees		
9051	Number of Retired Employees		
<u>REPORTING COMPANY:</u>			
9060	Minimum Required Contribution		
9061	Actual Contribution		
9062	Maximum Amount Deductible		
9063	Benefit Payments		
9070	Pension Cost		
9071	Pension Cost Capitalized		
9072	Accumulated Pension Asset/Liability-End of Yr		
9080	Number of Active Employees		
9081	Number of Retired Employees		

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 TABLE VIII

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)

ALTERNATIVE MANAGEMENT PLAN DATA:

9090	Accumulated Benefit Obligation		
9091	Projected Benefit Obligation		
9092	Fair Value of Plan Assets		
9093	Discount Rate for Settlement of Liabilities		
9094	Expected Long Term Return on Assets		

Net Periodic Pension Cost:

9100	Service Cost		
9101	Interest Cost		
9102	Return on Plan Assets		
9103	Amortization of Transition Amount		
9104	Amortization of Gains or Losses		
9105	Total		

9110	Number of Active Employees		
9111	Number of Retired Employees		

REPORTING COMPANY:

9120	Minimum Required Contribution		
9121	Actual Contribution		
9122	Maximum Amount Deductible		
9123	Benefit Payments		

9130	Pension Cost		
9131	Pension Cost Capitalized		
9132	Accumulated Pension Asset/Liability-End of Yr		

9140	Number of Active Employees		
9141	Number of Retired Employees		

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)
<u>ALTERNATIVE NON-MANAGEMENT PLAN DATA:</u>			
9150	Accumulated Benefit Obligation		
9151	Projected Benefit Obligation		
9152	Fair Value of Plan Assets		
9153	Discount Rate for Settlement of Liabilities		
9154	Expected Long Term Return on Assets		
<u>Net Periodic Pension Cost:</u>			
9160	Service Cost		
9161	Interest Cost		
9162	Return on Plan Assets		
9163	Amortization of Transition Amount		
9164	Amortization of Gains or Losses		
9165	Total		
9170	Number of Active Employees		
9171	Number of Retired Employees		
<u>REPORTING COMPANY:</u>			
9180	Minimum Required Contribution		
9181	Actual Contribution		
9182	Maximum Amount Deductible		
9183	Benefit Payments		
9190	Pension Cost		
9191	Pension Cost Capitalized		
9192	Accumulated Pension Asset/Liability-End of Yr		
9200	Number of Active Employees		
9201	Number of Retired Employees		

TABLES I AND II - ROW 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.

TABLE I - BALANCE SHEET ACCOUNTS

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

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

TABLE II - INCOME STATEMENT ACCOUNTS

510. Basic Local Service Revenue (Class A Account 5000) - For Class A companies this amount equals the total of Row/Account 5001 through 5004 (the balance of account 5000 for Class A companies).
520. Basic Local Service Revenue - For Class A companies this amount equals the total of Row/Account 510, 5010, 5040, 5050, 5060, and 5069. For Class B companies this amount equals the balance of account 5000.

5080. Network Access Revenue - This amount equals the total of Row/Account 5081 through 5084.
- 5100 Long Distance Message Revenue (Class A companies only) - Class A companies should enter the balance of the Class A level account 5100.
5110. Unidirectional Long Distance Revenue - For Class A companies this amount equals the total of Row/Account 5111 and 5112.
5120. Long Distance Private Network Revenue - For Class A companies this amount equals the total of Row/Account 5121 through 5129.
- 525 Long Distance Network Services Revenues - Row 525 should be populated by both Class A and Class B companies. For Class A companies this amount equals the total of Row/Account 5100, 5110, 5120, 5160 and 5169. For Class B companies this amount equals the balance of account 5100.
5260. Miscellaneous Revenue (Class A Companies Only) - This amount equals the total of Row/Account 5261 through 5269.
5200. Miscellaneous Revenue - For Class A companies this amount equals the total of Row/Account 5230, 5240, 5250, 5260, 5270 and 5280. For Class B companies this amount equals the balance of account 5200.
5300. Uncollectible Revenue - For Class A companies this amount equals the total of Row/Account 5301 and 5302. For Class B companies this amount equals the balance of account 5300.
530. Total Operating Revenues - This amount equals the total of Row/Account 520, 5080, 525, and 5200 less 5300.
615. Net Balance-MV - For Class A companies this amount equals the total of Row/Account 6112 less 610.
625. Net Balance-Aircraft - For Class A companies this amount equals the total of Row/Account 6113 less 620.
635. Net Balance-SPV - For Class A companies this amount equals the total of Row/Account 6114 less 630.
645. Net Balance-OWE - For Class A companies this amount equals the total of Row/Account 6116 less 640.
6110. Network Support - For Class A companies this amount equals the total of Row/Account 615, 625, 635, 6115 and 645. For Class B companies this amount equals the balance of account 6110.

6120. General Support - For Class A companies this amount equals the total of Row/Account 6121 through 6124. For Class B companies this amount equals the balance of account 6120.
6210. Central Office-Switching - For Class A companies this amount equals the total of Row/Account 6211 through 6215. For Class B companies this amount equals the balance of account 6210.
6230. Central Office Transmission - For Class A companies this amount equals the total of Row/Account 6231 and 6232. For Class B companies this amount equals the balance of account 6230.
6310. Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 6311 through 6362. For Class B companies this amount equals the balance of account 6310.
6410. Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Account 6411 through 6441. For Class B companies this amount equals the balance of account 6410.
650. Total Plant Specific Operating Expenses - This amount equals the total of Row/Account 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
665. Net Balance-Prov - For Class A companies this amount equals the total of Row/Account 6512 less 660.
6510. Other Property Plant and Equipment - For Class A companies this amount equals the total of Row/Account 6511 and 665. For Class B companies this amount equals the balance of account 6510.
675. Net Balance-POA - For Class A companies this amount equals the total of Row/Account 6534 less 670.
685. Net Balance-Eng - For Class A companies this amount equals the total of Row/Account 6535 less 680.
6530. Network Operations - For Class A companies this amount equals the total of Row/Account 6531, 6532, 6533, 675, and 685. For Class B companies this amount equals the balance of account 6530.
6560. Depreciation and Amortization - For Class A companies this amount equals the total of Row/Account 6561 through 6565. For Class B companies this amount equals the balance of account 6560.
690. Total Plant Non-Specific Expenses - This amount equals the total of Row/Account 6510, 6530, 6540 and 6560.
6610. Customer Operations-Marketing - For Class A companies this amount equals the total of Row/Account 6611 through 6613. For Class B companies this amount equals the balance of account 6610.
6620. Customer Operations-Services - For Class A companies this amount equals the total of Row/Account 6621 through 6623. For Class B companies this amount equals the balance of account 6620.

700. Total Customer Operations - This amount equals the total of Row/Account 6610 and 6620.
6710. Executive and Planning - For Class A companies this amount equals the total of Row/Account 6711 and 6712. For Class B companies this amount equals the balance of account 6710.
6720. General and Administrative - For Class A companies this amount equals the total of Row/Account 6721 through 6728. For Class B companies this amount equals the balance of account 6720.
710. Total Corporate Operations - This amount equals the total of Row/Account 6710, 6720 and 6790.
720. Total Operating Expenses - This amount equals the total of Row/Account 650, 690, 700 and 710.
730. Net Operating Revenue - This amount equals the total of Row 530, column (b) less 720, column (ab).
7100. Other Operating Income and Expenses - For Class A companies this amount equals the total of Row/Account 7110 through 7160. For Class B companies this amount equals the balance of account 7100. This formula assumes that all increases to net income amounts are reported as positive amounts. Any inverse amounts, i.e., reduction to net income are reported as negative amounts.
7200. Operating Taxes - For Class A companies this amount equals the total of Row/Account 7220 + 7230 + 7240 + 7250 - 7210. For Class B companies this amount equals the balance of account 7200. Credit balances should be subtracted. This formula assumes that amounts for investment tax credits (accounts 7210 and 7410) are normally credits and all other tax amounts are normally debits, i. e., reduction to net income. Any inverse amounts are reported as negative amounts.
7300. Nonoperating Income and Expense - For Class A companies this amount equals the total of Row/Account 7310 + 7320 + 7330 + 7340 + 7350 + 7360 - 7370. For Class B companies this amount equals the balance of account 7300.
7400. Nonoperating Taxes - For Class A companies this amount equals the total of Row/Account 7420 + 7430 + 7440 + 7450 - 7410. For Class B companies this amount equals the balance of account 7400. This formula assumes that amounts for investment tax credits (accounts 7210 and 7410) are normally credits and all other tax amounts are normally debits, i. e., reduction to net income. Any inverse amounts are reported as negative amounts.
7500. Interest and Related Items - For Class A companies this amount equals the total of Row/Account 7510 through 7540. For Class B companies this amount equals the balance of account 7500.

7600. Extraordinary Items - For Class A companies this amount equals the total of Row/Account 7610 - 7620 - 7630 - 7640. For Class B companies this amount equals the balance of account 7600. This formula assumes that extraordinary income credits are normally credits, extraordinary income charges are normally debits and that the extraordinary tax effects (accounts 7630 and 7640) are normally a reduction to net income. Any inverse amounts are reported as negative amounts.

790. Net Income - This amount equals the total of Row/Account 730, column (ab) + 7100, column (bb) + 7300, column (bb) + 7600, column (bb) + 7910, column (bb) + 7990, column (bb) - 7200, column (bb) - 7400, column (bb) - 7500, column (bb). This amount should also equal row 465.

NOTE: Class B companies should enter Class B Account balances in the appropriate rows and "N/A" in all columns of the Class A level rows. Unless otherwise indicated, Class A companies must enter data in every row, including the Class B level accounts.

TABLES I AND II - COLUMN INSTRUCTIONS

TABLE I - BALANCE SHEET ACCOUNTS

Column

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

TABLE II - INCOME STATEMENT ACCOUNTS

Column

- (b) Amount - Enter the ending balance for the reporting period for each account identified in column (a).
- (ab) Total - Enter the ending balance for the reporting period for each account or subsidiary account identified in column (aa). This amount equals the total of columns (ac) through (af).
- (ac) Salaries and Wages - Enter the amount representing salaries, wages, commissions, bonuses, incentive awards and termination payments pursuant to Section 32.5999(f)(1) for each account identified in column (aa). Enter the number of employees at the end of the year in a footnote. This number must be broken down by full time and part time employees.
- (ad) Benefits - Enter the amount representing pensions, savings plan contributions, worker's compensation, life and health insurance, social security and other payroll taxes pursuant to Section 32.5999(f)(2).
- (ae) Rents - Enter the amount representing payments for the use of real and personal operating property pursuant to Section 32.5999(f)(3).
- (af) Other Expenses - Enter the amount representing costs which cannot be classified to salaries and wages, benefits or rents pursuant to Section 32.5999(f)(4). Such items include material and supplies, contracted services, accident and damage payments, insurance premiums, traveling expenses, and other miscellaneous costs.
- (bb) Amount - Enter the ending balance for the reporting period for each account identified in column (ba).

TABLE III - STATEMENT OF CASH FLOWS

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROW

8000. Net Income/Loss - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal row 790, column (bb), Table II.
8010. Depreciation and Amortization - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal row 6560, column (ab), Table II.
8020. Provision for Losses for Accounts Receivable - Enter the amount for this account for the current reporting period as a positive number. This amount must equal row 5300, column (b), Table II.
8030. Deferred Income Taxes-Net - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal the total of rows 7250, 7450, and 7640, Table II.
8040. Unamortized Investment Tax Credit-Net - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal rows 7210 and 7410, Table II.
8050. Allowance for Funds Used During Construction - Enter the amount for this account for the current reporting period as a negative number. This amount must equal row 7340, Table II.
8060. Net Change in Operating Receivables - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.

8070. Net Change in Materials, Supplies and Inventories - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.
8080. Net Change in Operating Payables and Accrued Liabilities - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreases, enter it as a negative number.
8090. Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a negative number. If that amount decreased, enter the change as a positive number.
8100. Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.
8110. Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.
8120. Total Adjustments - Enter the total of rows 8010 through 8110.
8130. Net Cash Provided by/Used in Operating Activities - Enter the sum of Rows 8000 and 8120.
8140. Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.
8150. Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If it resulted in a net cash outflow, enter the amount as a negative number.
8160. Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.

8170. Proceeds from Repayment of Advances - Enter the proceeds received during the the current reporting period as a positive number.
8180. Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
8190. Net Cash Provided by/Used in Investing Activities - Enter the sum of rows 8140 through 8180.
8200. Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.
8210. Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
8220. Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.
8230. Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.
8240. Repayment of Long-Term Debt - Enter repayments of long-term debt for the current reporting period as a negative number.
8250. Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.
8260. Proceeds from Issuing Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.
8270. Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.
8280. Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.

8290. Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
8300. Net Cash Provided by Financing Activities - Enter the total of rows 8200 through 8290.
8310. Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.
8320. Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of rows 8130, 8190, 8300 and 8310.
8330. Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.
8340. Cash and Cash Equivalents at End of Period - Enter the sum of rows 8320 and 8330. This amount equals row 1120, column (b), Table I.

COLUMN DESCRIPTIONS

COLUMN

- (b) Amount - Enter the amounts for rows 8010 through 8110, 8140 through 8180, and 8200 through 8290 in this column.
- (c) Amount - Enter the amounts for rows 8000, 8120, 8130, 8190, 8300, 8310, 8320, 8330 and 8340 in this column.

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

GENERAL INSTRUCTIONS

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

ROW

- 8350 through 8378. Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 8379) may be left blank.
8379. Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method." This row is to be used only if rows 8350 through 8378 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method"
8380. Total-Equity Method - The total of rows 8350 through 8379.
- 8390 through 8418. Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 8419) may be left blank.

8419. Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 8390 through 8418 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
8420. Total-Cost Method - The total of rows 8390 through 8419.
8430. Total Affiliates - The sum of rows 8380 and 8420.
8440. Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.
8450. Total Investment - The sum of rows 8430 and 8440.

COLUMN DESCRIPTIONS

COLUMN

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

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

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

- (h) Net - The net amount of columns (c) through (g).
Account 1160 - Temporary Investments, as defined in Section 32.1160 of the Commission's Rules.
- (i) Beginning Balance - The appropriate portion of the balance of account 1160 at the beginning of the reporting period for each row item.
- (j) Gross Debits - The gross amount of debits to account 1160 during the reporting period for each row item.
- (k) Gross Credits - The gross amount of credits to account 1160 during the reporting period for each row item.
- (l) Net - Column (i) plus column (j) less column (k).
Account 1180 - Telecommunications Accounts Receivable, as defined in Section 32.1180 of the Commission's Rules.
- (m) Beginning Balance - The appropriate portion of the balance of account 1180 at the beginning of the reporting period for each row item.
- (n) Gross Debits - The gross amount of debits to account 1180 during the reporting period for each row item.
- (o) Gross Credits - The gross amount of credits to account 1180 during the reporting period for each row item.
- (p) Net - Column (m) plus column (n) less column (o).

TABLE IV.B - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

GENERAL INSTRUCTIONS

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

ROW

- 9350 through 9378. Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 9379) may be left blank.
9379. Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method." This row is to be used only if rows 9350 through 9378 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method"
9380. Total-Equity Method - The total of rows 9350 through 9379.
- 9390 through 9418. Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 9419) may be left blank.

9419. Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 9390 through 9418 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
9420. Total-Cost Method - The total of rows 9390 through 9419.
9430. Total Affiliates - The sum of rows 9380 and 9420.
9440. Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.
9450. Total Investment - The sum of rows 8430 and 8440.

COLUMN DESCRIPTIONS

COLUMN

- (b) Company Name - The name of the company in which the reporting carrier has investments.
- Account 1190 - Other Accounts Receivable, as defined in Section 32.1190 of the Commission's Rules.
- (c) Beginning Balance - The appropriate portion of the balance of account 1190 at the beginning of the reporting period for each row item.
- (d) Gross Debits - The gross amount of debits to account 1190 during the reporting period for each row item.
- (e) Gross Credits - The gross amount of credits to account 1190 during the reporting period for each row item.
- (f) Net - Column (c) plus column (d) less column (e).
- Account 1200 - Notes receivable, as defined in Section 32.1200 of the Commission's Rules.
- (g) Beginning Balance - The appropriate portion of the balance of account 1200 at the beginning of the reporting period for each row item.

- (h) Gross Debits - The gross amount of debits to account 1200 during the reporting period for each row item.
- (i) Gross Credits - The gross amount of credits to account 1200 during the reporting period for each row item.
- (j) Net - Column (g) plus column (h) less column (i).
- Account 1210 - Notes receivable allowance, as defined in Section 32.1210 of the Commission's Rules.
- (k) Beginning Balance - The appropriate portion of the balance of account 1210 at the beginning of the reporting period for each row item.
- (l) Gross Debits - The gross amount of debits to account 1210 during the reporting period for each row item.
- (m) Gross Credits - The gross amount of credits to account 1210 during the reporting period for each row item.
- (n) Net - Column (k) plus column (l) less column (m).
- (o) Total - The sum of columns (h), (l), and (p) from Table IV.A plus the sum of columns (f), (j) and (n) from Table IV.B.

- TABLE V - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

ROW

- 8460 through 8498. Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from less than 38 affiliates, the remaining rows (including row 8499) may be left blank.
8499. Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 8460 through 8498 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
8500. Total Purchases - The total of rows 8460 through 8499.
- 8510 through 8548. Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to less than 38 affiliates, the remaining rows (including row 8549) may be left blank.
8549. Sales To All Other Affiliates - Enter the total amount of remaining sales, if any, from affiliates in this row. This row is to be used only if rows 8510 through 8548 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.

8550. Total Sales - The total of rows 8510 through 8549.

COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the names of the affiliates from whom assets were purchased for \$100,000 or more in rows 8460 through 8498 and to whom assets were sold for \$100,000 or more in rows 8510 through 8548.
- (c) Net Book Cost - Enter the amount of assets purchased from affiliates at net book cost in rows 8460 through 8499 and assets sold to affiliates at net book cost in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (d) Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value in rows 8460 through 8499 and sold to affiliates at fair market value in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (e) Tariff - Enter the amount of assets purchased from affiliates under tariffed rates in rows 8460 through 8499 and sold to affiliates under tariffed rates in rows 8510 through 8549, pursuant to Section 32.27(c).
- (f) Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price in rows 8460 through 8499 and sold to affiliates at the prevailing market price in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (g) Total Purchases/Sales - Enter the total of columns (c), (d), (e), and (f).

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

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

ROW INSTRUCTIONS

ROW

- 8570 through 8608. Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including row 8609) may be left blank.
8609. Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 8570 through 8608 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
8610. Total Purchases - The total of rows 8570 through 8609.
- 8620 through 8658. Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including row 8659) may be left blank.
8659. Sales to All Other Affiliates - Enter the total amount of remaining sales, if any, to affiliates in this row. This row is to be used only if rows 8620 through 8658 do not provide enough space for all of the reporting carrier's affiliates to whom sales were made.
8660. Total Sales - The total of rows 8620 through 8659.

COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the name of the affiliates from whom services were purchased for \$100,000 or more in rows 8570 through 8608 and to whom services were sold for \$100,000 or more in rows 8620 through 8658.
- (c) Fully Distributed Cost - Enter the amount of services purchased from affiliates at fully distributed cost in rows 8570 through 8609 and the amount of services sold to affiliates at fully distributed cost in rows 8620 through 8659, pursuant to Section 32.27(d).
- (d) Tariff Rate - Enter the amount of services purchased from affiliates under tariffed rates in rows 8570 through 8609 and the amount of services sold to affiliates under tariffed rates in rows 8620 through 8659, pursuant to 32.27(d).
- (e) Prevailing Market Price - Enter the amount of services purchased from affiliates at the prevailing market price in rows 8570 through 8609 and the amount of services sold to affiliates at the prevailing market price in rows 8620 through 8659, pursuant to 32.27(d).
- (f) Total Purchases/Sales - The total of columns (c), (d), and (e).

TABLE VII - NET DEFERRED INCOME TAXES

GENERAL INSTRUCTIONS

This table displays data regarding net deferred operating income taxes and net deferred nonoperating income taxes in accounts 4100, 4340, 4110 and 4350. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Property Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from nonproperty related amounts, pursuant to Sections 32.4100(e), 32.4110(h), 32.4340(e) and 32.4350(h) of the Commission's Rules.

Account 4100 - Net current deferred operating income taxes, as defined in Section 32.4100 of the Commission's Rules.

8670. Federal Income Taxes - The amount of property-related, operating federal income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

8671. State and Local Income Taxes - The amount of property-related, operating state and local income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

8672. Total Net Current Deferred Operating Income Taxes - The total of rows 8670 and 8671.

Account 4340 - Net noncurrent deferred operating income taxes, as defined in Section 32.4340 of the Commission's Rules.

8680. Federal Income Taxes - The amount of property-related, federal income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.

8681. State and Local Income Taxes - The amount of property-related, state and local income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.
8682. Total Net Noncurrent Deferred Operating Income Taxes - The total of rows 8680 and 8681.
8690. Total Property Related Deferred Operating Income Taxes - The total of rows 8672 and 8682.
- Nonproperty Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from property related amounts, pursuant to Sections 32.4100(e) and 32.4340(e) of the Commission's Rules.
8700. Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere..
8701. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.
8702. Total Net Current Deferred Operating Income Taxes - The total of rows 8700 and 8701.
8710. Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.
8711. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.
8712. Total Net Noncurrent Deferred Operating Income Taxes - The total of rows 8710 and 8711.

8720. Total Nonproperty Related Deferred Operating Income Taxes - The total of rows 8702 and 8712.
- Account 4110 - Net current deferred nonoperating income taxes, as defined in Section 32.4110 of the Commission's Rules.
8730. Federal Income Taxes - The amount of property-related nonoperating federal income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8731. State and Local Income Taxes - The amount of property-related nonoperating state and local income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8740. Federal Income Taxes - The amount of property-related federal income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8741. State and Local Income Taxes - The amount of property-related state and local income taxes, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8750. Net Current Deferred Nonoperating Income Taxes - The total of rows 8730, 8731, 8740 and 8741.
- Account 4350 - Net noncurrent deferred nonoperating income taxes, as defined in Section 32.4350.
8760. Federal Income Taxes - The amount of property-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8761. State and Local Income Taxes - The amount of property-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8770. Federal Income Taxes - The amount of property-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

8771. State and Local Income Taxes - The amount of property-related state and local income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8780. Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of rows 8760, 8761, 8770, and 8771.
8790. Total Property Related Deferred Nonoperating Income Taxes - The total of rows 8750 and 8780.
8800. Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
8801. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
8810. Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
8811. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
8820. Total Net Current Deferred Nonoperating Income Taxes - The total of rows 8800, 8801, 8810, and 8811.
8830. Federal Income Taxes - The amount of nonproperty-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8831. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

8840. Federal Income Taxes - The amount of nonproperty-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8841. State and Local Income Taxes - The amount of nonproperty-related state and local income tax related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8850. Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of rows 8830, 8831, 8840, and 8841.
8860. Total Nonproperty Related Deferred Nonoperating Income Taxes - The total of rows 8820 and 8850.

COLUMN DESCRIPTIONS

COLUMN

- (b) Beginning Balance - Enter the balance at the beginning of the reporting period for each row item.
- (d) Current Year Accrual - Enter the amount of deferrals for the current reporting period for each row item.
- (e) Current Year Amortization - Enter the amount of amortization for the current reporting period for each row item.
- Adjustments - These columns reflect the total amount of debit or credit adjustments. Each adjustment of \$100,000 or more must be explained in a footnote.
- (f) Debit - Enter the total amount of debit adjustments.
- (g) Credit - Enter the total amount of credit adjustments.
- (h) End of Year Balance - Enter the end-of-year balance for the reporting period for each row item.

TABLE VIII - PENSION COST

GENERAL INSTRUCTIONS

This table displays the end-of-year amounts for the current and previous reporting periods for each major pension plan used by the reporting carrier. All dollar amounts must be rounded to the nearest thousand. Percents must be rounded to two places. Number of employees must be in whole numbers.

ROW INSTRUCTIONS

Rows 8870 through 9021 pertain to the reporting carrier's primary pension plan for its managerial employees.

ROW

8870. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)'
8871. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
8872. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between an willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
8873. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust the present values, for the settlement of liabilities.
8874. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
8880. Service Cost - Enter the service cost of the net periodic pension calculation.
8881. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

ROW

8882. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
8883. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
8884. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
8885. Total - The total of rows 8880 through 8884.
8890. Number of Active Employees - Enter the number of active employees participating in this pension plan.
8891. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9000. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9001. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.
9002. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9003. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9010. Pension Cost - Enter the reporting company's total pension cost.
9011. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9012. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.

ROW

9020. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
9021. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.
- Rows 9030 through 9081 pertain to the reporting carrier's primary pension plan for its non-managerial employees.
9030. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)
9031. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
9032. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
9033. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.
9034. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
9040. Service Cost - Enter the service cost of the net periodic pension calculation.
9041. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.
9042. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

ROW

9043. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
9044. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
9045. Total - The total of rows 9040 through 9044.
9050. Number of Active Employees - Enter the number of active employees participating in this pension plan.
9051. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9060. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9061. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.
9062. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9063. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9070. Pension Cost - Enter the reporting company's total pension cost.
9071. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9072. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
9080. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plant.

ROW

9081. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 9090 through 9141 pertain to the reporting carrier's alternative pension plan for its managerial employees.

9090. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees compensation and service to that date (salary progression is not considered in making this computation.)

9091. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

9092. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

9093. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.

9094. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

9100. Service Cost - Enter the service cost of the net periodic pension calculation.

9101. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

9102. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

9103. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

9104. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

ROW

9105. Total - The total of rows 9100 through 9104.
9110. Number of Active Employees - Enter the number of active employees participating in this pension plan.
9111. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9120. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9121. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.
9122. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9123. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9130. Pension Cost - Enter the reporting company's total pension cost.
9131. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9132. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
9140. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
9141. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 9150 through 9201 pertain to the reporting carrier's alternative pension plan for its non-managerial employees.

ROW

9150. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)
9151. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
9152. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
9153. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.
9154. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
9160. Service Cost - Enter the service cost of the net periodic pension calculation.
9161. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.
9162. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
9163. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
9164. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
9165. Total - The total of rows 9160 through 9164.

ROW

9170. Number of Active Employees - Enter the number of active employees participating in this pension plan.
9171. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9180. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9181. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.
9182. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9183. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9190. Pension Cost - Enter the reporting company's total pension cost.
9191. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9192. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
9200. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
9201. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Table VIII - Column Descriptions

Column

- (b) Current Year - Enter the appropriate amounts for the current reporting period.
- (c) Previous Year - Enter the appropriate amounts for the preceding reporting period.

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____.

PRINTED NAME
_____POSITION
_____SIGNATURE
_____DATE

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON
_____TELEPHONE NUMBER

DIVESTED BOC INDEX

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
Ameritech		1. Illinois Bell		- Illinois	AMTR
		2. Indiana Bell		- Indiana	LBIL
		3. Michigan Bell		- Michigan	NBIN
		4. Ohio Bell		- Ohio	MBMI
		5. Wisconsin Bell		- Wisconsin	OBOH
Bell Atlantic		1. the Chesapeake and Potomac telephone companies			BATR
		1. C&P (D.C.)		- Dist. of Columbia	CPTC
		2. C&P of Maryland		- Maryland	CDDC
		3. C&P of Virginia		- Virginia	CMDM
		4. C&P of West Virginia		- West Virginia	CVVA
		2. Bell of PA and Diamond State			CWWV
		1. Diamond State Telephone		- Delaware	PDTC
		2. Bell of Pennsylvania		- Pennsylvania	DSDE
		3. New Jersey Bell			PAPA
		1. New Jersey Bell		- New Jersey	NJNJ
Bell South		1. Southern Bell			BSTR
				- Florida	SBTC
				- Georgia	SBFL
				- North Carolina	SBGA
				- South Carolina	SBNC
		2. South Central Bell			SBSC
				- Alabama	SCTC
				- Kentucky	SCAL
				- Louisiana	SCKY
				- Mississippi	SCLA
				- Tennessee	SCMS
			SCTN		
NYNEX		1. New England Telephone			NXTR
				- Maine	NETC
				- Massachusetts	NEME
				- New Hampshire	NEMA
				- Rhode Island	NENH
				- Vermont	NERI
		2. New York Telephone		- New York	NEVT
					NYNY
Pacific Telesis		1. Pacific Bell		- California	PTTR
		2. Nevada Bell		- Nevada	PTCA
					PTNV

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Southwestern Bell Telephone Company				- Arkansas	SWTR
				- Kansas	SWAR
				- Missouri	SWKS
				- Oklahoma	SWMO
				- Texas	SWOK
			all except	Kansas	SWTX
					SWAG
U.S. West Communications, Inc.				- Arizona	USTR
				- Colorado	MSAZ
				- Idaho	MSCO
				- Montana	MSID
				- New Mexico	MSMT
				- Utah	MSNM
				- Wyoming	MSUT
				- Iowa	MSWY
				- Minnesota	NWIA
				- Nebraska	NWMN
				- North Dakota	NWNE
				- South Dakota	NWND
				- Idaho	NWSD
				- Oregon	PNID
				- Washington	PNOR
					PNWA
Total Divested Bell Operating Companies					TBOC

INDEPENDENT COMPANY INDEX

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Alascom, Inc.				- Alaska	AKAK
Central Telephone Total					CETC
	1.	Central of Florida		- Florida	CEFL
	2.	Central of Illinois		- Illinois	CEIL
	3.	Central of Virginia		- Virginia	CEVA
	4.	Central Telephone Company			CETO
				- North Carolina	CENC
				- Nevada	CENV
Cincinnati Bell Telephone		- Ohio & Kentucky			CBTC
Commonwealth Telephone Co.				- Pennsylvania	CWTC
Continental Telephone Company					COTC
	1.	Contel of Alabama		- Alabama	COAL
	2.	Contel of Arkansas		- Arkansas	COAR
	3.	Contel of Arizona		- Arizona	COAZ
	4.	Contel of California		- California	COCA
	5.	Contel of Georgia		- Georgia	COGA
	6.	Contel of Idaho		- Idaho	COID
	7.	Contel of Illinois		- Illinois	COIL
	8.	Contel of Indiana		- Indiana	COIN
	9.	Contel of Iowa		- Iowa	COIA
	10.	Contel of Kansas		- Kansas	COKS
	11.	Contel of Kentucky		- Kentucky	COKY
	12.	Contel of Maine		- Maine	COME
	13.	Contel of Minnesota		- Minnesota	COMN
	14.	Contel of Missouri		- Missouri	COMO
	15.	Contel of Nebraska		- Nebraska	CONE
	16.	Contel of Nevada		- Nevada	CONV
	17.	Contel of North Carolina		- North Carolina	CONC
	18.	Contel of North Dakota		- North Dakota	COND
	19.	Contel of New Hampshire		- New Hampshire	CONH
	20.	Contel of New Mexico		- New Mexico	CONM
	21.	Contel of New York		- New York	CONY
	22.	Contel of Oklahoma		- Oklahoma	COOK
	23.	Contel of Oregon		- Oregon	COOR
	24.	Contel of Pennsylvania		- Pennsylvania	COPA
	25.	Contel of South Carolina		- South Carolina	COSC
	26.	Contel of South Dakota		- South Dakota	COSD
	27.	Contel of Texas		- Texas	COTX
	28.	Contel of Utah		- Utah	COUT
	29.	Contel of Virginia		- Virginia	COVA
	30.	Contel of Vermont		- Vermont	COVT
	31.	Contel of Washington		- Washington	COWA
	32.	Contel of Wisconsin		- Wisconsin	COWI
	33.	Contel of West Virginia		- West Virginia	COWV

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
GTE Telephone Operating Companies					GTTC
1.	GTE California Inc.		- California		GTCA
2.	GTE Florida Inc.		- Florida		GTFL
3.	GTE Northwest Inc.		- Idaho & Montana		GTNW
			- Idaho		GTNA
			- Montana		GTID
			- OR, WA & Wstn CA		GTMT
			- Oregon		GTNB
			- Washington		GTOR
			- West Coast CA		GTWA
4.	GTE South Inc.		- Alabama		GNCA
			- Georgia		GTSO
			- Kentucky		GTAL
			- North Carolina		GTGA
			- South Carolina		GTKY
			- Tennessee		GTNC
			- Virginia		GTSC
			- West Virginia		GTTN
5.	GTE Southwest Inc.		- Arkansas		GTVA
			- New Mexico		GTWV
			- Oklahoma		GTSW
			- Texas		GTAR
6.	GTE North Inc.		- Illinois		GTNM
			- Indiana		GTOK
			- Iowa & Minnesota		GTPX
			- Iowa		GTMW
			- Minnesota		GTIL
			- Michigan		GTIN
			- Missouri		GTIM
			- Nebraska		GTIA
			(also serving Kansas)		GTMI
			- Ohio		GTMN
			- Pennsylvania		GTMO
			- Wisconsin		GTNE
			- General Offices		GTOH
7.	GTE Hawaiian Tel. Co. Inc.		- Hawaii		GTPA
8.	GTE Alaska		- Alaska		GTWI
					GTGO
					GTHI
					GTAK
Lincoln Telephone Company			- Nebraska		LTNE
Puerto Rico Telephone Company			- Puerto Rico		PRF

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Rochester Telephone Corporation					
	1.	Ausable Valley Telephone	- New York		RTNY
	2.	Breezewood Telephone	- New York		AUNY
	3.	CC&S Telco	- Pennsylvania		BTPA
			- Michigan		CCMI
			- Ohio		CCOH
	4.	Canton Telephone	- Pennsylvania		CTPA
	5.	Enterprise Telephone	- Pennsylvania		ETPA
	6.	Highland Telephone	- New York		HTNY
	7.	Inland Telephone	- Illinois		ITIL
	8.	Lakeshore Telephone	- Wisconsin		LTWI
	9.	Lakeside Telephone	- Illinois		LTIL
	10.	Lakewood Telephone	- Pennsylvania		LTPA
	11.	Monroeville Telephone	- Alabama		MTAL
	12.	Mt. Pulaski Telephone	- Illinois		MPIL
	13.	Midland Telephone	- Illinois		MTIL
	14.	Midway Telephone	- Michigan		MTMI
	15.	Mondovi Telephone	- Wisconsin		MTWI
	16.	Ontonogan Telephone	- Michigan		OTMI
	17.	Oswayo River Telephone	- Pennsylvania		ORPA
	18.	Prairie Telephone	- Illinois		PTIL
	19.	S & A Telephone	- Kansas		SAKS
	20.	Senca Gorham Telephone	- New York		SGNY
	21.	Sylvan Lake Telephone	- New York		SLNY
	22.	Southland Telephone	- Alabama		STAL
			- Florida		STFL
	23.	Schuyler Telephone	- Idaho		STIA
			- Illinois		STIL
	24.	Thorntown Telephone	- Indiana		TTIN
	25.	Urban Telephone	- Wisconsin		UTWI
Southern New England Telephone					
			- Connecticut		SNCT
United Telephone System					
	1.	United Tel. Co. of Florida	- Florida		UTTC
	2.	United Tel. Co. of Indiana	- Indiana		UTFL
	3.	United Tel. Co. of Kansas	- Kansas		UTIN
	4.	United Tel. Co. of Minn.	- Minnesota		UTKS
	5.	United Tel. Co. of Missouri	- Missouri		UTMN
	6.	United Tel. Co. of Neb.	- Nebraska		UTMO
	7.	United Tel. Co. of N. Jer.	- New Jersey		UTNE
	8.	Carolina Tel. and Tel. Co.	- North Carolina		UTNJ
	9.	United Tel. Co. of Ohio	- Ohio		UTNC
	10.	United Tel. Co. of Oregon	- Oregon		UTOH
	11.	United Tel. Co. of Penn.	- Pennsylvania		UTOR
	12.	United Tel. Co. of S. C.	- South Carolina		UTPA
					UTSC

<u> Holding Company </u>	<u> Combined Operating Companies </u>	<u> Operating Company </u>	<u> Combined Study Areas </u>	<u> Study Area </u>	<u> COSA Code </u>
	13.	United Tel. Co. of Texas	- Texas		UTTX
	14.	United Tel. Co. of Wash.	- Washington		UTWA
	15.	United Tel. Co. of Wyoming	- Wyoming		UTWY
	16.	United Inter-Mountain Tel. Co.	- Tennessee		UTIM
			- Virginia		UTTN
					UTVA
Total Independent Companies					TICO
AT&T Communications					ATTC
Total Industry					TOTL

APPENDIX E

This document provides the instructions for FCC Report 43-08, the ARMIS Operating Data Report, which was adopted by the Bureau in AAD 91-46. The instructions consist of the following five sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition - an illustration of the rows and columns to be reported and their definitions.
3. Automated Report Specifications - the detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - the page layout and detailed specifications for the paper report to be filed.
5. COSA Code Table - the list of four letter COSA codes (CO = Company, SA = Study Area).

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-08, the ARMIS Operating Data Report, to the Commission.

B. General Information

1. FCC Report 43-08 was adopted by the Bureau in Revision of ARMIS USOA Report (FCC Report 43-02) for Tier 1 Telephone Companies, AAD 91-46. The report is prescribed for every local exchange carrier with operating revenues of \$100 million or more.
2. Affected carriers shall file by April 1 of each year the report for the previous calendar year. The initial filing of this edition of the Operating Data Report will be filed by May 1992 and will contain data for the calendar year 1991.
3. The report shall be filed on an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should prominently label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and the diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-08, which identifies the filing as the ARMIS Operating Data Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission.

C. Data Items That Are "Not Available", "Withheld", or Irretrievable"

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required operating company reports, a carrier submits a report which combines data for more than one operating company, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."
2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
3. Items that are not being reported because the filing carrier has a waiver or has applied for a waiver are designated as "Irretrievable."
4. See paragraph C.5 in the Automated Report Specifications and paragraph C.2 in the Paper Report Specifications for data entry conventions for these items.

D. Where to File

1. Carriers submitting FCC Report 43-08 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, Downtown Copy Center at 1114 21st Street, N.W., Washington, D.C. 20036 or delivered to Downtown Copy Center in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIESFOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confidential Paper Report	Confidential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
FCC Secretary 1919 M Street, N.W., Room 222 Washington, D.C. 20554	1	-	-	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W., Room 812 Washington, D.C. 20554	1	1	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 1250 23rd Street, N.W., Room 100 Washington, D. C. 20554	1	1	1	-	1
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	1	-	-	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Unre- stricted Paper Report	Unre- stricted Automated Report (diskette)
FCC Secretary 1919 M Street, N.W., Room 222 Washington, D.C. 20554	1	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W., Room 812 Washington, D.C. 20554	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 1250 23rd Street, N.W., Room 100 Washington, D.C. 20554	1	-	1
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	1	1	1

E. Footnotes

1. If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances not explained in a previous report, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached 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 the procedures prescribed. Include an explanatory footnote for all items designated as "Irretrievable."
3. Do not include explanatory footnotes in the transmittal letter. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications and the Paper Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-08. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission.
2. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report Specifications and the Paper Report Specifications.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-08 by including a signed certification statement as the last page of the paper report.
2. The text of the certification statement is included on page 30 of the attached Report Definition.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-08, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.

2. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-08 may be examined by the public from 9:00 to 11:00 a.m. and from 2:00 to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-08 may be obtained from the FCC's contractor for public records duplication, Downtown Copy Center at 1919 M Street, N.W., Washington, D.C., 20036, Telephone (202) 452-1422.

For further information regarding these procedures, contact:

Barbara Van Hagen
FCC Common Carrier Bureau
Accounting & Audits Division
(202) 634-1861

Approved by OMB
 xxxx-zzzz
 Expires xx/xx/xx

Estimated Average Burden Hours Per Response: 160 hours

SUMMARY

This document provides the Report Definition for FCC Report 43-08, the ARMIS Operating Data Report, and lists the company level statistical data which must be provided annually. It contains the following:

	<u>Pages</u>
State Row Numbers and Codes - Reference Table	2 & 3
Table I.A - Outside Plant Statistics - Cable & Wire Facilities	4 thru 6
Table I.B - Outside Plant Statistics - Other	7 & 8
Table II - Switched Access Lines In Service By Technology	9 & 10
Table III - Access Lines In Service By Customer	11 & 12
Table IV - Telephone Calls	13
Row and Column Descriptions	14 thru 29
Certification	30

To convert miles to kilometers, compute total miles, multiply by 1.6093, and then round to the nearest whole number. Internal calculations should retain, where applicable, at least 4 decimal places of accuracy; compute totals and then round to the nearest whole number before applying weighting factors. Final results (in kilometers) must be rounded to the nearest whole number, but report any non-zero entry that is less than 1 kilometer as 1 kilometer. Telephone calls and minutes must be rounded to the nearest thousand. All other amounts must be reported in actual units.

Items which need not be reported because they do not apply are designated by N/A. Items that are not being reported because the carrier has a waiver or has applied for a waiver are designated by I/T. All other fields must be populated. If there are no data applicable to a given field, enter zero.

Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing.

NOTICE: The ARMIS Operating Data Report collects annual statistical data in a consistent format and is essential to the FCC to monitor network growth, usage, and reliability. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 160 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, DC 20503.

STATE ROW NUMBERS AND CODES
REFERENCE TABLE

State or Territory	Row Number	Code
Alabama	0110	AL
Alaska	0120	AK
Arizona	0130	AZ
Arkansas	0140	AR
California	0150	CA
Colorado	0160	CO
Connecticut	0170	CT
Delaware	0180	DE
District of Columbia	0190	DC
Florida	0200	FL
Georgia	0210	GA
Hawaii	0220	HI
Idaho	0230	ID
Illinois	0240	IL
Indiana	0250	IN
Iowa	0260	IA
Kansas	0270	KS
Kentucky	0280	KY
Louisiana	0290	LA
Maine	0300	ME
Maryland	0310	MD
Massachusetts	0320	MA
Michigan	0330	MI
Minnesota	0340	MN
Mississippi	0350	MS
Missouri	0360	MO
Montana	0370	MT
Nebraska	0380	NE
Nevada	0390	NV
New Hampshire	0400	NH
New Jersey	0410	NJ
New Mexico	0420	NM
New York	0430	NY
North Carolina	0440	NC
North Dakota	0450	ND
Ohio	0460	OH
Oklahoma	0470	OK
Oregon	0480	OR
Pennsylvania	0490	PA
Rhode Island	0500	RI
South Carolina	0510	SC

State or Territory	Row Number	Code
South Dakota	0520	SD
Tennessee	0530	TN
Texas	0540	TX
Utah	0550	UT
Vermont	0560	VT
Virginia	0570	VA
Washington	0580	WA
West Virginia	0590	WV
Wisconsin	0600	WI
Wyoming	0610	WY
Puerto Rico	0710	PR
Virgin Islands	0720	VI
Ocean Cable	0810	OC
Total	0910	TO

CC Report 43-08

RMIS OPERATING DATA REPORT

xxxx-xxxx

Expires xx/xx/x

XXXXXXXXXXXX VER

SUBMISSION x

TABLE I.A

COMPANY: XX

STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PERIOD: From mmmn yyyy To mmmn yyyy

MOA: xxxx

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row No.	State or Terr (a)	Code (b)	Aerial Cable		Underground Cable		Buried Cable		Submarine Cable	
			Km of Aerial Wire (c)	Sheath Km of Sheath Copper (d)	Sheath Km of Sheath Fiber (e)	Sheath Km of Sheath Copper (f)	Sheath Km of Sheath Fiber (g)	Sheath Km of Sheath Copper (h)	Sheath Km of Sheath Fiber (i)	Sheath Km of Sheath Copper (j)

EXAMPLE:

240	Illinois	IL									
910	Total	TO									

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

FCC Report 43-08

ARMIS OPERATING DATA REPORT

COMPANY: xx
 STUDY AREA: xx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxxx

xxxx-xxxx
 Expires xx/yy
 xxxxxxxxxxxxxxx
 SUBMISSION x
 TABLE I.A

TABLE I.A - OUTSIDE PLANT STATISTICS-CABLE AND WIRE FACILITIES

Row No.	State or Territory (a)	Code (b)	Km of Copper		Number of Poles (v)	Conduit System	
			Wire in (t)	Equipped Km of Tube in Coax Cable (u)		Trench Km (w)	Duct Km (x)

EXAMPLE;

0240	Illinois	IL					
0910	Total	TO					

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

ARMIS OPERATING DATA REPORT

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

xxxx-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I.B

TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

Row No.	State or Territory (ba)	Code (bb)	Radio Relay System					
			System (bc)	Km of One-Way Radio Channel (bd)		Km of Telephone Channel		
				Terrestrial	Terrestrial	One-Way Satellite	Analog (4Khz or Equiv) (bf)	Digital (64 Kb/S or Equiv) (bg)
0240	Illinois	IL						
0910	Total	TO						

EXAMPLE:

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

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxx

xxxx-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE I.B

TABLE I.B - OUTSIDE PLANT STATISTICS-OTHER

Row No.	State or Territory (ba)	Code (bb)	Total Equipped Local Loop Circuit Km (Cable and Microwave Systems)			Total Equipped Interoffice Circuit Km (Cable and Microwave Systems)		
			Analog (4Khz or Eq) (bh)	Digital (64Kb/S or Eq) (bi)	Video (bj)	Analog (4Khz or Eq) (bk)	Digital (64Kb/S or Eq) (bl)	Video (bm)

EXAMPLE:

0240	Illinois	IL						
0910	Total	TO						

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

OPERATING DATA REPORT

xxxx-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE II

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 OSA: xxxxx

TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

Row No.	State or Terr (ca)	Code (cb)	Analog (4Khz or Equivalent)			Digital (64Kb/Sec or Equivalent)			Other Switched AccessLines (ci)	Total Switched AccessLines (cj)
			Main Lines (cc)	PBX and Centrex Trunks (cd)	Centrex Extensions (ce)	Main Lines (cf)	PBX and Centrex Trunks (cg)	Centrex Extensions (ch)		

EXAMPLE:

1240	Illinois	IL							
1910	Total	TO							

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

MIS OPERATING DATA REPORT

xxxx-xxxx
Expires xx/xx/xx
xxxxxxxxxxxxx VERS.
SUBMISSION x
TABLE II

COMPANY: xx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yy To mmm yy
ISA: xxx

TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

Row No.	State or Terr Code	Exc	Central	Remote	Total	Basic Rate	PrimaryRate
			Switches		Office		
(ca)	(cb)		(ck)	(cl)	(cm)	(cn)	(co)

SAMPLE:

40	Illinois		IL				
10	Total		TO				

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

Report 43-08

OPERATING DATA REPORT

xxxx-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE III

DATE: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 BY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 IOD: From mmmn yyyy To mmmn yyyy
 A: xxxx

TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

State or Terr	Code	Business Access Lines			Public Access	Res Access Lines		Mobile Access	Total Switched Access
		Single Line	Analog Multi Line	Digital Line		Analog	Digital		
		(dc)	(dd)	(de)		(dg)	(dh)		
10	IL								
10	TO								

EXAMPLE:

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

FCC Report 43-08

ARMIS OPERATING DATA REPORT

COMPANY: xx
 STUDY AREA: xx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

xxxx-xxxx
 Expires xx/xx/-
 xxxxxxxxxxxxxxx
 SUBMISSION x
 TABLE III

TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

Row No.	State or Terr (da)	Code (db)	Special Access Lines		Total Access Lines (dm)
			Analog (dk)	Digital (dl)	
				(Switched)	
				(Special)	

EXAMPLE:

0240	Illinois	IL			
0910	Total	TO			

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

ARMIS OPERATING DATA REPORT

xxxx-xxxx

Expires xx/xx/xx

xxxxxxxxxxxxx VERSION

SUBMISSION x

TABLE IV

xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx

PERIOD: From mmmmm yyyy To mmmmm yyyy

COSA: xxxx

TABLE IV - TELEPHONE CALLS (Amounts in Thousands)

Row No.	State or Terr (ea)	Code (eb)	Local Calls (ec)	IntraLATA	InterLATA Toll Calls Completed			InterLATA Billed Access Minutes		
				Toll Calls Completed (ed)	(Originating)	Interstate (ee)	Intrastate (ef)	Total (eg)	(Originating and Terminating)	Interstate (eh)

EXAMPLE:

0240	Illinois	IL									
0910	Total	TO									

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

TABLE I.A - OUTSIDE PLANT STATISTICS - CABLE AND WIRE FACILITIES

GENERAL INSTRUCTIONS

Table I.A requires the annual reporting of various cable and wire facility statistics by state as of December 31 of the calendar year covered by the report. Report all solely owned plant and the respondent's proportionate interest in jointly owned plant.

To convert miles to kilometers, compute total miles, multiply by 1.6093 and then round to the nearest whole number. Internal calculations should retain, where applicable, at least 4 decimal places of accuracy; compute totals and then round to the nearest whole number before applying weighting factors. Final results should be rounded to the nearest whole number, but report any non-zero entry that is less than 1 kilometer as 1 kilometer.

Footnotes should be included in the Footnote Table liberally, especially where the reporting company perceives any ambiguities in the data provided, where procedures or internal sources associated with data preparation have changed, or where required data are available only in part or on an estimated basis.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

Each column represents a category of cable and wire facilities. In columns (d) through (g) a cable containing only copper, coaxial, or other metallic conductors should be classified as copper, but a cable containing both copper and fiber should be classified as fiber. In all columns include both local loop and interoffice facilities where applicable.

COLUMN

- (a) State or Territory - The name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, Ocean Cable, or Total.
- (b) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "OC" for Ocean Cable and "TO" for Total Company.
- (c) Kilometers of Aerial Wire - Consists of both open and insulated single or multipaired covered wire. Include both local loop and interoffice facilities where applicable.

Aerial Cable - Cables that are attached to utility poles. The cables in this environment can have metallic conductors or non-metallic fibers. Include both local loop and interoffice facilities where applicable.

- (d) Sheath Kilometers of Copper Aerial Cable - Sheath kilometers of aerial cable with copper or other metallic conductors.
- (e) Sheath Kilometers of Fiber Aerial Cable - Sheath kilometers of aerial cable with non-metallic fibers.

Underground Cable - Cables that are located in conduit and manholes. The cables in this environment can contain conductors that are metallic copper or non-metallic optical fibers. Include both local loop and interoffice facilities where applicable.

- (f) Sheath Kilometers of Copper Underground Cable - Sheath kilometers of underground cable containing copper or other metallic conductors.
- (g) Sheath Kilometers of Fiber Underground Cable - Sheath kilometers of underground cable containing non-metallic fibers.

Buried Cable - This cable account consists of cables that are buried directly below the ground and not placed in conduit structure. The cables in this environment can have conductors that are metallic copper or non-metallic optical fibers. Include both local loop and interoffice facilities where applicable.

- (h) Sheath Kilometers of Copper Buried Cable - Sheath kilometers of buried cable with copper or other metallic conductors.
- (i) Sheath Kilometers of Fiber Buried Cable - Sheath kilometers of buried cable with non-metallic fibers.

Submarine Cable - Cables that are submerged and cross large bodies of water. Cables in this environment are laid directly on the bottom and not enclosed within a protective cover such as conduit. The cables in this environment can have transmission paths comprised of either metallic conductors or non-metallic optical fibers. Include both local loop and interoffice facilities where applicable.

- (j) Sheath Kilometers of Copper Submarine Cable - Sheath kilometers of submarine cable with copper or other metallic conductors.
- (k) Sheath Kilometers of Fiber Submarine Cable - Sheath kilometers of submarine cable with non-metallic fibers.

Deep Sea Cable - Cables that are designed for use in deep sea water such as the Atlantic or Pacific Ocean. Include both local loop and interoffice facilities where applicable.

- (l) Sheath Kilometers of Copper Deep Sea Cable - Sheath kilometers of deep sea cable with copper or other metallic conductors.
- (m) Sheath Kilometers of Fiber Deep Sea Cable - Sheath kilometers of deep sea cable with non-metallic fibers.

Intrabuilding Network Cable - Cables located on the carrier's side of the demarcation point or standard network interface inside subscribers' buildings or between buildings on one customer's same premises. Include both local loop and interoffice facilities where applicable.

- (n) Sheath Kilometers of Copper Intrabuilding Network Cable - Sheath kilometers of intrabuilding network cable with copper or other metallic conductors.
- (o) Sheath Kilometers of Fiber Intrabuilding Network Cable - Sheath kilometers of intrabuilding network cable with non-metallic fibers.

Total Cable - All cables, including wire, coaxial cables, and fiber. Include both local loop and interoffice facilities where applicable.

- (p) Sheath Kilometers of Total Copper Cable - Sheath kilometers of total cable with copper or other metallic conductors. This is the sum of columns (d), (f), (h), (j), (l) and (n).
- (q) Sheath Kilometers of Total Fiber Cable - Sheath kilometers of total cable with non-metallic fibers. This is the sum of columns (e), (g), (i), (k), (m) and (o).

Kilometers of Fiber in Cable - Fiber optic cables contain thin filaments of glass or other transparent material enclosed in a protective sheath through which light beams may be transmitted. Include both local loop and interoffice facilities where applicable.

- (r) Fiber Kilometers Equipped with Electronics (Lit) - The portion of fiber kilometers that are equipped by the reporting company with opto-electronics for transmission use or are ready for use at the DS-3 level. (Do not provide total sheath kilometers.)

- (s) Total Fiber Kilometers Deployed (Lit and Dark) - Total deployed fiber measurement calculated as the weighted sum of the number of optical fibers in the sheath for each cable multiplied by the associated sheath kilometers. Provide the total deployed fiber kilometers, not just the portion in service or equipped with carrier equipment.
- (t) Kilometers of Copper Wire in Non-Coaxial Cable - The weighted sum of the number of copper wires in each non-coaxial cable multiplied by the associated sheath kilometers. The wires must be capable of supporting present or future telecommunications traffic.
- (u) Equipped Kilometers of Tube in Coaxial Cable - The weighted sum of the number of tubes equipped with electronics in each cable multiplied by the associated coaxial sheath kilometers. Provide only the number of tube kilometers of coaxial equipped with electronics, not total sheath kilometers. Include both local loop and interoffice facilities where applicable.
- (v) Number of Poles - The sum of solely owned and portions of jointly owned poles. Include both local loop and interoffice facilities where applicable.
- Conduit System - Pipe placed in the ground (which is reusable in place) through which cables are pulled. Include both local loop and interoffice facilities where applicable.
- (w) Trench Kilometers - Length of the ditch that contains the duct.
- (x) Duct Kilometers - The number of ducts times the trench kilometers.

TABLE I.B - OUTSIDE PLANT STATISTICS - OTHER

GENERAL INSTRUCTIONS

Table I.B requires the annual reporting of various outside plant statistics by state as of December 31 of the calendar year covered by the report. Report all solely owned plant and the respondent's proportionate interest in jointly owned plant.

To convert miles to kilometers, compute total miles, multiply by 1.6093 and then round to the nearest whole number. Internal calculations should retain, where applicable, at least 4 decimal places of accuracy; compute totals and then round to the nearest whole number before applying weighting factors. Final results should be rounded to the nearest whole number, but report any non-zero entry that is less than 1 kilometer as 1 kilometer.

Footnotes should be included in the Footnote Table liberally, especially where the reporting company perceives any ambiguities in the data provided, where procedures or internal sources associated with data preparation have changed, or where required data are available only in part or on an estimated basis.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

Each column represents a category of outside plant. In columns (bc) through (bg) include local loop and interoffice radio facilities where applicable. In columns (bh) through (bj) include local loop cable and microwave facilities. In columns (bk) through (bm) include interoffice cable and microwave facilities.

COLUMN

- (ba) State or Territory - The name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, Ocean Cable, or Total.
- (bb) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "OC" for Ocean Cable and "TO" for Total Company.

Radio Relay System - Equipment that is used to transmit and receive radio waves (above 890 mhz) through space over which communications channels are provided. In columns (bc) through (bg) report the aggregate number of kilometers of system or channel, as appropriate, between the individual stations or radio-relay systems. Include both local loop and interoffice facilities where applicable. If your radio repeater or terminal location interfaces with a radio facility in another company, only include the distance from your facility to the border of your company. If two of your interconnected radio repeaters or terminal locations form a radio path that crosses the territory of another company, include the entire distance between the facilities.

- (bc) Kilometers of Terrestrial System - Total absolute distance between repeater sites making up microwave radio systems above 890 mhz. Do not include satellite systems in this total.

Kilometers of One-Way Radio Channel - Total kilometers of one-way radio channel above 890 mhz used for message, special services, video, or protection. A radio channel consists of a single one-way link using a microwave transmitter and receiver. The radio channel distance is the sum of the lengths of each one-way link associated with a transmitter-receiver pair. Where applicable, multiply the distance by 2 to account for two-way transmission.

- (bd) Kilometers of One-Way Terrestrial Radio Channel - Total km of one-way radio channel above 890 mhz used in terrestrial radio systems.

- (be) Terrestrial Kilometers of One-Way Satellite Radio Channel - Total terrestrial kilometers of one-way radio channel above 890 mhz used in satellite radio systems, calculated as the terrestrial distance between the receiver and transmitter terminal locations.

Kilometers of Telephone Channel - Number of equivalent analog or digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz.

- (bf) Kilometers of Analog Telephone Channel (4Khz or Equivalent) - Number of 4khz or equivalent analog telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent analog circuits on each link times the length of the link.

- (bg) Kilometers of Digital Telephone Channel (64Kb/Sec or Equivalent) - Number of 64kb/sec or equivalent digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent digital circuits on each link times the length of the link. In the case of radio systems carrying DS-1 channels for which DS-1 utilization is not known, calculate the weighted sum of the number of DS-1's on each link times the length of the link, round the result to the nearest whole kilometer, and multiply by 24.

Total Equipped Local Loop Circuit Kilometers (Cable and Microwave Systems) - Total equivalent telephone grade circuit kilometers in carrier local loop plant. Include both cable and microwave facilities.

- (bh) Equipped Local Loop Analog (4Khz or Equivalent) Circuit Kilometers - Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in carrier local loop plant. Report in equivalent 4khz circuit kilometers.
- (bi) Equipped Local Loop Digital (64Kb/Sec or Equivalent) Circuit Kilometers - Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in carrier local loop plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24.
- (bj) Equipped Local Loop Video Circuit Kilometers - Kilometers of derived video channel in carrier local loop plant.

Total Equipped Interoffice Circuit Kilometers (Cable and Microwave Systems) - Total equivalent telephone grade circuit kilometers in interoffice carrier plant. Include both cable and microwave facilities.

- (bk) Equipped Interoffice Analog (4Khz or Equivalent) Circuit Kilometers - Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in interoffice carrier plant. Report in equivalent 4khz circuit kilometers.
- (bl) Equipped Interoffice Digital (64Kb/Sec or Equivalent) Circuit Kilometers - Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in interoffice carrier plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24.
- (bm) Equipped Interoffice Video Circuit Kilometers - Kilometers of derived video channel in interoffice carrier plant.

TABLE II - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

GENERAL INSTRUCTIONS

Table II requires the annual reporting of central office switches and switched access line statistics by state as of December 31 of the calendar year covered by the report.

Include access lines associated with switched services only. Include WATS and "WATS like" access lines, as well as 800 and "800 like" access lines, but do NOT include official/company circuits in the access line counts. Provide a footnote if this has been done differently in the past. Do not include in Table II circuits that provide access to an interexchange carrier. Do not include in Table II any special access lines; all special access lines or lines associated with non-switched services should be included in Table III, column (dk) or (dl).

Footnotes should be included in the Footnote Table liberally, especially where the reporting company perceives any ambiguities in the data provided, where procedures or internal sources associated with data preparation have changed, or where required data are available only in part or on an estimated basis.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

Each column represents a category of switched access lines, central office switches, or ISDN control channels.

COLUMN

- (ca) State or Territory - The name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.
- (cb) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "TO" for Total Company.

Analog Switched Access Lines (4Khz or Equivalent) - Switched network access lines and equivalent 4khz analog access circuits or trunks. This will include access lines from a digital switch if the lines themselves are not terminated at the customer's premises as digital lines.

- (cc) Main Analog Access Lines (4Khz or Equivalent) - Total analog switched network access lines excluding PBX Trunks, Centrex-CO lines, and Centrex-CU Trunks, Hotel/Motel LD Trunks, and Multi-Line Semi-Public Lines. Provide the number of analog 4khz or equivalent access lines connecting to single or multiline telephones.
- (cd) Analog PBX and Centrex Access Trunks (4Khz or Equivalent) - Equivalent 4khz analog access circuits or trunks between the central office and a customer location PBX or Centrex; service is provided by equipment located on customer-controlled space including Centrex-CU Trunks, PBX Trunks, Hotel/Motel LD Trunks, and Multi-Line Semi-Public Lines.
- (ce) Analog Centrex Extensions (4Khz or Equivalent) - Equivalent 4khz analog circuits connecting a Centrex or PBX on telephone company premises to telephones on the customer's premises; service is provided by equipment on telephone company owned or leased space including Centrex-CO Lines.

Digital Switched Access Lines (64Kb/Sec or Equivalent) - Switched network access lines and equivalent 64kb/sec (or 56kb/sec) digital access circuits or trunks. To be classified as digital, the access lines must be terminated at the customer end as digital lines or be available for use by the customer as digital lines. This will not include access lines from a digital switch if the lines themselves are not terminated at the customer's premises as digital lines.

- (cf) Main Digital Access Lines (64Kb/Sec or Equivalent) - The 64kb/sec or 56kb/sec or ISDN B channels or other equivalent communications channels of digital subscriber lines as defined above that are circuit switched and can carry either voice or data. Do not include access lines connecting to a customer location PBX or Centrex.
- (cg) Digital PBX and Centrex Access Trunks (64Kb/Sec or Equivalent) - The number of 64kb/sec or equivalent digital lines terminated on a customer location PBX and/or Centrex. Include Centrex-CU lines.
- (ch) Digital Centrex Extensions (64Kb/Sec or Equivalent) - The number of 64kb/sec or equivalent digital circuits connecting a Centrex or PBX on telephone company premises to telephones on the customer's premises; service is provided by equipment on telephone company owned or leased space including ISDN based Centrex-CO Lines.

(ci) Other Switched Access Lines - Provide, in terms of equivalent 4khz analog circuits or equivalent 64kb/sec digital circuits, the number of other switched access lines not included in columns (cc) through (ch). Use a footnote to itemize the separate categories and amounts which are included here.

(cj) Total Switched Access Lines - The sum of columns (cc) through (ci). This should equal the amount reported in Table III column (dj).

Central Office Switches - Assemblies of equipment designed to establish connections between lines and trunks, including access tandems, local, class 5 switching machines, and any associated remotes. There may be more than one switch per central office or wire center. Switches designed exclusively for operator services are not included in columns (ck) through (cm). If more than one switch is housed in a single building or structure, be sure to count each switch separately. Do not separately count each three-digit telephone number prefix as a separate switch.

(ck) Central Office Switches Excluding Remotes - The amount in column (cm) minus the amount in column (cl) for each row.

(cl) Remote Switches - Generally described as a switching entity that has no connection to the facilities network except through one other (host) switching entity, that shares the processing capabilities of another switching system for certain control functions under the direction of the host central processor, and that can be controlled remotely by the host over a pair of dedicated data links. Include not only those remote switching entities that are equipped to operate in a stand alone fashion to be able to provide more limited service, but also those that are not so equipped.

(cm) Total Central Office Switches - The total number of local and access tandem switching entities. Tandem switching entities are used to connect local switching entities with local switching entities in other central offices, including those tandems that are designed exclusively to establish connections between trunks. This definition is consistent with the definition for Row 0110, Total Switching Entities, in Table I of FCC Report 43-07, the ARMIS Infrastructure Report.

ISDN Control Channels - The packet switched channels on digital subscriber lines (16kb/sec for basic rate access or 64kb/sec for primary rate access) that carry signaling messages and packet-switched user data. This information should be reported in terms of actual control channels rather than in 64kb/sec equivalents (as was requested for 1988 through 1990) and should not be included in the total reported in column (cj). Where ISDN services are provided, use column (cn) and (co) to show the number of 16kb/sec and 64kb/sec control channels. For similar services, provide the total number of control channels and indicate the types included in a footnote.

- (cn) Basic Rate ISDN Control Channels - The number of basic rate (16kb/sec) ISDN control channels. Also include the number of control channels for similar services with a data rate lower than 16kb/sec, and indicate the types included in a footnote.
- (co) Primary Rate ISDN Control Channels - The number of primary rate (64kb/sec) ISDN control channels. Also include the number of control channels for similar services with a data rate higher than 16kb/sec, and indicate the types included in a footnote.

TABLE III - ACCESS LINES IN SERVICE BY CUSTOMER

GENERAL INSTRUCTIONS

Table III requires the annual reporting of switched and special access line statistics by state as of December 31 of the calendar year covered by the report.

In Table III columns (dc) through (dj), report access lines associated with switched services, i.e., all equivalent 4khz or 64kb/sec access lines included in Table II columns (cc) through (cj). Report special access lines that provide access to an interexchange carrier in Table III column (dk) or column (dl).

Include WATS and "WATS like" access lines, as well as 800 and "800 like" access lines, but do NOT include official/company circuits in the access line counts. Provide a footnote if this has been done differently in the past. Analog access lines should be reported as 4khz equivalents. ISDN and other digital access lines should be reported as 64kb/sec equivalents. A fully equipped DS-1 line, for example, corresponds to 24 64kb/sec equivalents.

Footnotes should be included in the Footnote Table liberally, especially where the reporting company perceives any ambiguities in the data provided, where procedures or internal sources associated with data preparation have changed, or where required data are available only in part or on an estimated basis.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

Each column represents a category of switched or special access lines.

COLUMN

- (da) State or Territory - The name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.
- (db) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "TO" for Total Company.

Business Access Lines - Total equivalent analog or digital switched access lines to business customers.

- (dc) Analog Single Line Business Access Lines - The single line business customer premises terminations (CPTs) subject to the single line business interstate subscriber line charge, excluding company, official, mobile radiotelephone and public telephone. CPTs are commonly referred to as "main station equivalents" or "billable units." A CPT is a line termination at the customer premises, rather than at the central office. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II.
- (dd) Analog Multi-Line Business Access Lines - Include the total of analog multi-line business CPTs subject to the multi-line business interstate subscriber line charge including multi-line semi-public lines, PBX trunks, Centrex-CU trunks, hotel/motel ID trunks and Centrex-CO lines ordered after July 27, 1983, and Centrex-CO and Centrex-CO like lines in service or ordered as of July 27, 1983. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II.
- (de) Digital Business Access Lines - Include in this column all equivalent 64kb/sec digital business access lines as reported in Table II.
- (df) Public Access Lines - The total of Coin (Public and Semi-Public) and public lines excluding customer owned pay telephones (COPT).
- Residential Access Lines - Total equivalent analog or digital switched access lines to residential customers.
- (dg) Analog Residential Access Lines - Total equivalent 4khz analog switched access lines to residential customers. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II.
- (dh) Digital Residential Access Lines - Include in this column all equivalent 64kb/sec digital residential access lines as reported in Table II.
- (di) Mobile Access Lines - Access lines to a common carrier base station using mobile radio.
- (dj) Total Switched Access Lines - The sum of columns (dc) through (di). This should equal the amount reported in Table II column (cj).

Special Access Lines (Non-Switched) - Total special access lines connecting an end user's premises to an interexchange carrier point of presence. Do not include local private lines provided by the local carrier which originate and terminate within the same LATA.

- (dk) Analog Special Access Lines (Non-Switched) - The number of 4khz or equivalent analog special access lines.
- (dl) Digital Special Access Lines (Non-Switched) - The number of 64kb/sec or equivalent digital special access lines terminated on the customer location. Where DS-3 or DS-1 service is provided without individual 64kb/sec circuit terminations, weight the number of DS-3 terminations by 672 and the number of DS-1 terminations by 24 when calculating the value for this column. In the above calculation, only use those DS-1's and DS-3's for which the customer is billed. Do not double count 64kb/sec circuits associated with DS-1 service where the 64kb/sec circuits are customer derived.
- (dm) Total Access Lines (Switched and Special) - The sum of columns (dj) through (dl).

TABLE IV - TELEPHONE CALLS

GENERAL INSTRUCTIONS

Table IV requires the annual reporting of telephone call statistics by state for the calendar year covered by the report. All amounts must be rounded to the nearest thousand.

Toll call counts should be based on originating message volumes and should reflect completed calls. Where completed call data are unavailable, estimates may be reported (e.g., the numbers shown may be based on an actual count taken periodically during the year), but indicate the methodology and source data used in a footnote. Billed access minutes reflect originating and terminating access minutes billed to interexchange carriers, including call set-up time, holding time, and conversation time.

Footnotes should be included in the Footnote Table liberally, especially where the reporting company perceives any ambiguities in the data provided, where procedures or internal sources associated with data preparation have changed, or where required data are available only in part or on an estimated basis.

ROW INSTRUCTIONS

Each row represents a state, district or territory in which the reporting company provides service. Include only those rows with data to be reported, but complete every item in those rows. If data are not available as to the location of all access lines by state, the data may be allocated according to the location of the central office toll center through which the calls originate. Include a row for total company data, even if there is only one state row. See the State Row Numbers and Codes Reference Table for assigned row numbers and codes.

COLUMN DESCRIPTIONS

Each column represents a category of telephone calls or minutes.

COLUMN

- (ea) State or Territory - The name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.
- (eb) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "TO" for Total Company.
- (ec) Local Calls - The number of calls between points both of which are within the local service area of the calling telephone, or total calls minus total toll calls.

Toll Calls Completed - The number of completed calls directed to a point outside the local service area of the calling telephone. The number of toll calls reported should be based upon originating message volumes.

- (ed) IntraLATA Toll Calls Completed (Originating) - The number of completed toll calls carried by the reporting local operating company within a given Local Access and Transport Area (LATA). Include intraLATA-interstate and intraLATA-intrastate toll calls. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans, where applicable.

InterLATA Toll Calls Completed (Originating) - Completed calls directed to and carried by interexchange carriers.

- (ee) InterLATA-interstate Toll Calls Completed (Originating) - The number of completed interstate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends.

- (ef) InterLATA-intrastate Toll Calls Completed (Originating) - The number of completed intrastate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends.

- (eg) Total InterLATA Toll Calls Completed (Originating) - The sum of columns (ee) and (ef).

InterLATA Billed Access Minutes (Originating and Terminating) - The number of interLATA access minutes based on bills sent to interexchange carriers. Include total originating and terminating access minutes of use. Where these data are unavailable, a statistically valid calculation may be made based on other data. Such a calculation must be footnoted with a description of the source data and methodology.

- (eh) InterLATA-interstate Billed Access Minutes (Originating and Terminating) - The number of interLATA-interstate access minutes based on bills sent to interexchange carriers.

- (ei) InterLATA-intrastate Billed Access Minutes (Originating and Terminating) - The number of interLATA-intrastate access minutes based on bills sent to interexchange carriers.

- (ej) Total InterLATA Billed Access Minutes (Originating and Terminating) - The sum of columns (eh) and (ei).

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____.

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON _____

TELEPHONE NUMBER _____

DIVESTED BOC INDEX

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Ameritech		1. Illinois Bell		- Illinois	AMTR
		2. Indiana Bell		- Indiana	LBIL
		3. Michigan Bell		- Michigan	NBIN
		4. Ohio Bell		- Ohio	MBMI
		5. Wisconsin Bell		- Wisconsin	OBOH WTWI
Bell Atlantic	1.	the Chesapeake and Potomac telephone companies			BATR
		1. C&P (D.C.)		- Dist. of Columbia	CPTC
		2. C&P of Maryland		- Maryland	CDDC
		3. C&P of Virginia		- Virginia	CMMD
		4. C&P of West Virginia		- West Virginia	CVVA CWWV
	2.	Bell of PA and Diamond State			PDTC
		1. Diamond State Telephone		- Delaware	DSDE
		2. Bell of Pennsylvania		- Pennsylvania	PAPA
	3.	New Jersey Bell			
		1. New Jersey Bell		- New Jersey	NJNJ
Bell South		1. Southern Bell			BSTR
				- Florida	SBTC
				- Georgia	SBFL
				- North Carolina	SBGA
				- South Carolina	SBNC
		2. South Central Bell			SBSC
				- Alabama	SCTC
				- Kentucky	SCAL
				- Louisiana	SCKY
				- Mississippi	SCLA
			- Tennessee	SCMS SCTN	
NYNEX		1. New England Telephone			NXTR
				- Maine	NETC
				- Massachusetts	NEME
				- New Hampshire	NEMA
				- Rhode Island	NENH
			- Vermont	NERI	
	2. New York Telephone		- New York	NEVT NYNY	
Pacific Telesis		1. Pacific Bell		- California	PTTR
		2. Nevada Bell		- Nevada	PTCA
					PTNV

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Southwestern Bell Telephone Company				- Arkansas	SWTR
				- Kansas	SWAR
				- Missouri	SWKS
				- Oklahoma	SWMO
				- Texas	SWOK
					SWTX
				all except Kansas	SWAG
U.S. West Communications, Inc.				- Arizona	USTR
				- Colorado	MSAZ
				- Idaho	MSCO
				- Montana	MSID
				- New Mexico	MSMT
				- Utah	MSNM
				- Wyoming	MSUT
				- Iowa	MSWY
				- Minnesota	NWIA
				- Nebraska	NWMN
				- North Dakota	NWNE
				- South Dakota	NWND
				- Idaho	NWSD
- Oregon	PN				
- Washington	PNWA				
Total Divested Bell Operating Companies					TBOC

INDEPENDENT COMPANY INDEX

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
Alascom, Inc.				- Alaska	AKAK
Central Telephone Total					CETC
	1.	Central of Florida		- Florida	CEFL
	2.	Central of Illinois		- Illinois	CEIL
	3.	Central of Virginia		- Virginia	CEVA
	4.	Central Telephone Company			CETO
				- North Carolina	CENC
				- Nevada	CENV
Cincinnati Bell Telephone				- Ohio & Kentucky	CBTC
Commonwealth Telephone Co.				- Pennsylvania	CWTC
Continental Telephone Company					COTC
	1.	Contel of Alabama		- Alabama	COAL
	2.	Contel of Arkansas		- Arkansas	COAR
	3.	Contel of Arizona		- Arizona	COAZ
	4.	Contel of California		- California	COCA
	5.	Contel of Georgia		- Georgia	COGA
	6.	Contel of Idaho		- Idaho	COID
	7.	Contel of Illinois		- Illinois	COIL
	8.	Contel of Indiana		- Indiana	COIN
	9.	Contel of Iowa		- Iowa	COIA
	10.	Contel of Kansas		- Kansas	COKS
	11.	Contel of Kentucky		- Kentucky	COKY
	12.	Contel of Maine		- Maine	COME
	13.	Contel of Minnesota		- Minnesota	COMN
	14.	Contel of Missouri		- Missouri	COMO
	15.	Contel of Nebraska		- Nebraska	CONE
	16.	Contel of Nevada		- Nevada	CONV
	17.	Contel of North Carolina		- North Carolina	CONC
	18.	Contel of North Dakota		- North Dakota	COND
	19.	Contel of New Hampshire		- New Hampshire	CONH
	20.	Contel of New Mexico		- New Mexico	CONM
	21.	Contel of New York		- New York	CONY
	22.	Contel of Oklahoma		- Oklahoma	COOK
	23.	Contel of Oregon		- Oregon	COOR
	24.	Contel of Pennsylvania		- Pennsylvania	COPA
	25.	Contel of South Carolina		- South Carolina	COSC
	26.	Contel of South Dakota		- South Dakota	COSD
	27.	Contel of Texas		- Texas	COTX
	28.	Contel of Utah		- Utah	COUT
	29.	Contel of Virginia		- Virginia	COVA
	30.	Contel of Vermont		- Vermont	COVT
	31.	Contel of Washington		- Washington	COWA
	32.	Contel of Wisconsin		- Wisconsin	COWI
	33.	Contel of West Virginia		- West Virginia	COWV

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
GTE Telephone Operating Companies					GTTC
1.	GTE California Inc.		- California		GTCA
2.	GTE Florida Inc.		- Florida		GTFL
3.	GTE Northwest Inc.		- Idaho & Montana		GTNW
			- Idaho		GTID
			- Montana		GTMT
			- OR, WA & Wstn CA		GTNB
			- Oregon		GTOR
			- Washington		GTWA
			- West Coast CA		GNCA
4.	GTE South Inc.		- Alabama		GTAL
			- Georgia		GTGA
			- Kentucky		GTKY
			- North Carolina		GTNC
			- South Carolina		GTSC
			- Tennessee		GTTN
			- Virginia		GTVA
			- West Virginia		GTWV
5.	GTE Southwest Inc.		- Arkansas		GTSW
			- New Mexico		GTAR
			- Oklahoma		GTNM
			- Texas		GTOK
6.	GTE North Inc.		- Illinois		GTTX
			- Indiana		GTMW
			- Iowa & Minnesota		GTIL
			- Iowa		GTIN
			- Minnesota		GTIM
			- Michigan		GTIA
			- Missouri		GTMi
			- Nebraska		GTMN
			(also serving Kansas)		GTMO
			- Ohio		GTNE
			- Pennsylvania		GTOH
			- Wisconsin		GTPA
			- General Offices		GTWI
7.	GTE Hawaiian Tel. Co. Inc.		- Hawaii		GTGO
8.	GTE Alaska		- Alaska		GTHI
Lincoln Telephone Company			- Nebraska		GTAK
Puerto Rico Telephone Company			- Puerto Rico		LTNE
					PRPP

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Rochester Telephone Corporation				- New York	RTNY
	1.	Ausable Valley Telephone		- New York	AUNY
	2.	Breezewood Telephone		- Pennsylvania	BTPA
	3.	CC&S Telco		- Michigan	CCMI
				- Ohio	CCOH
	4.	Canton Telephone		- Pennsylvania	CTPA
	5.	Enterprise Telephone		- Pennsylvania	ETPA
	6.	Highland Telephone		- New York	HTNY
	7.	Inland Telephone		- Illinois	ITIL
	8.	Lakeshore Telephone		- Wisconsin	LTWI
	9.	Lakeside Telephone		- Illinois	LTIL
	10.	Lakewood Telephone		- Pennsylvania	LTPA
	11.	Monroeville Telephone		- Alabama	MTAL
	12.	Mt. Pulaski Telephone		- Illinois	MPIL
	13.	Midland Telephone		- Illinois	MTIL
	14.	Midway Telephone		- Michigan	MTMI
	15.	Mondovi Telephone		- Wisconsin	MTWI
	16.	Ontonogan Telephone		- Michigan	OTMI
	17.	Oswayo River Telephone		- Pennsylvania	ORPA
	18.	Prairie Telephone		- Illinois	PTIL
	19.	S & A Telephone		- Kansas	SAKS
	20.	Senca Gorham Telephone		- New York	SGNY
	21.	Sylvan Lake Telephone		- New York	SLNY
	22.	Southland Telephone		- Alabama	STAL
				- Florida	STFL
	23.	Schuyler Telephone		- Idaho	STIA
				- Illinois	STIL
	24.	Thorntown Telephone		- Indiana	TTIN
	25.	Urban Telephone		- Wisconsin	UTWI
Southern New England Telephone				- Connecticut	SNCT
United Telephone System					UTTC
	1.	United Tel. Co. of Florida		- Florida	UTFL
	2.	United Tel. Co. of Indiana		- Indiana	UTIN
	3.	United Tel. Co. of Kansas		- Kansas	UTKS
	4.	United Tel. Co. of Minn.		- Minnesota	UTMN
	5.	United Tel. Co. of Missouri		- Missouri	UTMO
	6.	United Tel. Co. of Neb.		- Nebraska	UTNE
	7.	United Tel. Co. of N. Jer.		- New Jersey	UTNJ
	8.	Carolina Tel. and Tel. Co.		- North Carolina	UTNC
	9.	United Tel. Co. of Ohio		- Ohio	UTOH
	10.	United Tel. Co. of Oregon		- Oregon	UTOR
	11.	United Tel. Co. of Penn.		- Pennsylvania	UTPA
	12.	United Tel. Co. of S. C.		- South Carolina	UTSC

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
	13.	United Tel. Co. of Texas	- Texas		UTTX
	14.	United Tel. Co. of Wash.	- Washington		UTWA
	15.	United Tel. Co. of Wyoming	- Wyoming		UTWY
	16.	United Inter-Mountain Tel. Co.	- Tennessee		UTTN
			- Virginia		UTVA
Total Independent Companies					TICO
AT&T Communications					ATTC
Total Industry					TOTL

APPENDIX F

LIST OF THE CHANGES MADE TO THE ANNUAL REPORT FORM M

GENERAL INSTRUCTIONS:

(e) The following schedules shall be filed in accordance with the provisions and instructions of the Memorandum Opinion and Order revising ARMIS USOA Report (FCC Report 43-02) for Tier 1 Telephone Companies, DA 92-99, released January 31, 1992: Schedule B-1, Balance Sheet Accounts; Schedule B-2, Statement of Cash Flows; Schedule B-3a, Investments in Affiliated Companies; Schedule B-3b, Investments in Affiliated Companies - Cost Method and Nonaffiliated Companies; Schedule B-3c, Analysis of Assets Purchased From or Sold To Affiliates; Schedule B-11, Net Deferred Operating Income Taxes; Schedule B-12, Net Deferred Nonoperating Income Taxes; Schedule I-1, Income Statement Accounts; Schedule I-3, General Services and Licenses; Schedule I-4, Pension Cost; Schedule S-1, Outside Plant Statistics; Schedule S-2, Switched Access Lines in Service by Technology; Schedule S-3, Access Lines in Service by Customer; and Schedule S-4, Telephone Calls. Paper copies of the tables of the ARMIS USOA Report shall be redesignated as follows: Table I as Schedule B-1, Table II as Schedule I-1, Table III as Schedule B-2, Tables IV.A and IV.B as Schedules B-3a and B-3b, Table V as Schedule B-3c, Table VI as Schedule I-3, Table VII as Schedules B-11 and B-12, Table VIII as Schedule I-4 and filed as a part of the Form M. Paper copies of the tables of ARMIS Operating Data Report shall be redesignated as follows: Tables I.A and I.B as Schedule S-1, Table II as Schedule S-2, Table III as Schedule S-3, and Table IV as Schedule S-4 and filed as a part of the Form M. All footnotes filed with the ARMIS USOA Report and ARMIS Operating Data Report shall also be filed as part of the Form M. Any discrepancies between data items filed in either the ARMIS USOA Report or the ARMIS Operating Data Report and the Form M must be noted. In addition, on Schedule I-1, carriers are required to show the total compensation for the year in a footnote. Schedules redesignated as B-1, B-2, B-3a, B-3b, B-3c, B-11, B-12, I-1, I-3 and I-4 and Schedule B-6a are reported in thousands of dollars. All other schedules shall be rounded to the nearest dollar provided that amounts are appropriately adjusted to agree with the totals.

B - BALANCE SHEET ACCOUNTS

SCHEDULE B-2 - Statement of Cash Flows - (See General Instruction (e).)

SCHEDULE B-3a - Investments in Affiliated Companies - (See General Instruction (e).)

SCHEDULE B-3b - Investment in Affiliated Companies - Cost Method and Nonaffiliated Companies - (See General Instruction (e).)

SCHEDULE B-3c - Analysis of Assets Purchased From or Sold To Affiliates - (See General Instruction (e).)

SCHEDULE B-11 - Net Deferred Operating Income Taxes (Accounts 4100 and 4340)- (See General Instruction (e).)

SCHEDULE B-12 - Net Deferred Nonoperating Income Taxes (Accounts 4110 and 4350)

- (See General Instruction (e).)

INCOME STATEMENT SCHEDULES

SCHEDULE I-3 - General Services and Licenses - (See General Instruction (e).)

SCHEDULE I-4 - Pension Cost - (See General Instruction (e).)

STATISTICAL SCHEDULES

Definitions for Schedule S-1 - Outside Plant Statistics - (See General Instruction (e).)

Definitions for Schedule S-2 - Switched Access Lines in Service by Technology - (See General Instruction (e).)

Definitions for Schedule S-3 - Access Lines in Service by Customer - (See General Instruction (e).)

Definitions for Schedule S-4 - Telephone Calls - (See General Instruction (e).)

SCHEDULE S-1 - Outside Plant Statistics - (See General Instruction (e).)

SCHEDULE S-2 - Switched Access Lines in Service By Technology - (See General Instruction (e).)

SCHEDULE S-3 - Access Lines in Service By Customer - (See General Instruction (e).)

SCHEDULE S-4 - Telephone Calls - (See General Instruction (e).)

Checklist for Schedules S-1 through S-4 - (See General Instruction (e).)