

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

DA 91-1113

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

ORDER INVITING COMMENTS

Adopted: August 23, 1991 Released: September 4, 1991

By the Deputy Bureau Chief, Operations, Common Carrier Bureau:

I. INTRODUCTION AND BACKGROUND

1. This Order Inviting Comments (OIC) proposes to automate twelve Form M schedules by incorporating them into the USOA Report (FCC Report 43-02) of the Automated Reporting Management Information System (ARMIS). In the process of automating these schedules, we propose to modify the data we collect on them (1) by requiring additional information on affiliate transactions; (2) by including in the body of statistical tables data currently reported in footnotes; and (3) by clarifying some of our data requirement elements. We intend to incorporate these schedules and changes into the USOA Report in time for the carriers' 1991 annual submissions, scheduled to be filed on April 1, 1992. If our proposal to automate the twelve Form M schedules is adopted, carriers that file both Form M and ARMIS reports would be able to file a paper USOA Report in lieu of the corresponding Form M schedules to avoid duplicative reporting.

2. ARMIS is an automated system for collecting the financial and operating data required by the Commission to administer its accounting, joint cost, jurisdictional separations, rate base, and access charge rules. ARMIS, which consists of nine automated reports,¹ is filed by Tier 1 carriers.² The USOA

¹ 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 Forecast Report (495-A); the Actual Usage Report (495-B); the Quarterly Service Quality Report (43-05); the Semi-Annual Service Quality Report (43-06); and the Infrastructure Report (43-07).

² 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.

Report, which is one of the nine ARMIS Reports, is filed annually and contains the end of the year balances for each account prescribed in the Uniform System of Accounts (USOA).³

3. Form M, which is required under Part 43 of the Commission's Rules, is filed in paper form on an annual basis by telephone companies operating telephone exchanges and having operating revenues in excess of \$100 million. It is comprised of 45 schedules which contain financial, corporate, and statistical data.

4. When the Commission established ARMIS in 1987, it incorporated the most important Form M schedules, the balance sheet and income statement, into the automated system. The Commission also directed the Common Carrier Bureau to (1) review the Form M to determine which schedules were no longer necessary, which schedules needed revision, and which new schedules must be added to satisfy our data collection needs, and (2) to assess which schedules must be mechanized and to incorporate them into the automated reporting system.⁴ In line with our original plan, we have completed a further review of the Form M schedules, and we recommend that twelve additional schedules be incorporated into ARMIS.

II. DISCUSSION

5. The twelve Form M schedules⁵ selected for incorporation into the ARMIS USOA Report contain information pertaining to the statement of cash flows, investments in affiliated companies, transactions between affiliates, deferred income taxes, pension cost and other statistical data. We are proposing to incorporate these schedules in ARMIS because of the benefits that will result from automation. Automation will facilitate timely and efficient analysis of the data collected on these schedules. We currently receive all the data on these schedules in paper form and must manually check the accuracy of the information. If we wish to perform computer assisted analysis of the information, we have to manually enter the numbers into the computer. This is a time consuming process which delays our use of the data and our ability to publish it promptly. Receiving information on a diskette allows us to perform

³ 47 C.F.R. Part 32.

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 intend to include in ARMIS USOA Report are: 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.

a computer assisted edit check of the data. Automation will allow us to accumulate, check and analyze the data we collect in the most effective and efficient manner and thus save the Commission time and resources.

6. We are proposing to modify the data we collect regarding the purchases and sales of assets and services between a reporting carrier and its affiliates to improve our ability to monitor these transactions. The Commission's Joint Cost Order⁶ established rules for recording the transfer of assets and the provision of services between carriers and their affiliates.⁷ Although the Commission currently receives information on affiliate transactions on Form M Schedules I-3, General Services and Licenses, and B-3c, Analysis of Assets Purchased from or Sold to Affiliates, we tentatively conclude that these schedules do not provide sufficient information to properly monitor these transactions.

7. Schedule I-3 provides a listing of some of the services provided by affiliates to the carrier along with the amount paid for each type of service.⁸ Schedule I-3, however, does not cover all services provided by affiliates to the reporting company; does not provide any information on services sold by a carrier to its affiliates; and does not provide information on whether the prices of services are based on tariffed rates, prevailing prices or fully distributed costs. We tentatively conclude that this additional information is needed to monitor affiliate service transactions. Accordingly, in the process of automating Schedule I-3, we are proposing to modify its requirements to provide this additional information.

8. Schedule B-3c provides data on the sales and purchases of assets between the reporting carrier and its affiliates. Schedule B-3c, however, does not indicate if transactions involve tariffed rates or prevailing prices and does not break total sales or purchases down to indicate those recorded at cost, those recorded at fair market value, and those recorded at tariffed rates or prevailing prices. We tentatively conclude that this additional information is needed to monitor affiliate asset transactions. Accordingly, we are proposing to modify Schedule B-3c to obtain this additional information. At the same time, we propose to delete account number and accumulated depreciation information currently reported on Schedule B-3c because we believe that information is no longer needed.

9. In addition, we propose to modify some of the statistical data we

⁶ Separation of Costs of 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).

⁷ 47 C.F.R. §32.27.

⁸ Schedule I-3 contains a listing of affiliates 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.

collect on Schedules S-2, Switched Access Lines in Service by Technology, and S-3, Access Lines in Service by Customer. Currently, Schedule S-2 requires the carriers to footnote other types of access lines that are not separately reported in the schedule, and it permits the carriers to lump in one column other types of access lines such as ISDN control channels. This schedule is insufficient because it does not require carriers to report total switched access lines. And after three years of analyzing the data being reported in this schedule, we find that there is still a need to clarify the data being reported. Some of the types of access lines that are presently reported in footnotes have now become significant enough to be reported as column headings, and other types of access lines, such as ISDN, need to be broken down to show the different rates at which they are classified. Accordingly, we propose to modify our reporting requirement elements to (1) group the access lines more in line with the type of technology, such as analog and digital; (2) split ISDN control channels between basic rate and primary rate; (3) show as separate column headings such types of access lines as remote switches and digital centrex extensions; and (4) provide a column for the total switched access lines. In Schedule S-3 the carriers are required to provide in a footnote other types of access lines in service by customer that are not separately provided as columns. This schedule is insufficient because significant types of access lines in service by customer are being reported in footnotes. We propose to modify the reporting requirement elements of this schedule to (1) include digital with multi-line business access lines and (2) show analog and digital special access lines as separate column headings.

10. The twelve schedules we propose for inclusion in the ARMIS USOA Report were selected because there is a continuing need for the data being collected and the information they contain is conducive to automation. These schedules contain quantitative information in a row and column format which is easily adapted to automated reporting. The automation of the Form M statistical schedules will facilitate the compilation and the publication of these data. We plan to continue to evaluate the current Form M with the goal of determining whether more schedules should be mechanized and incorporated in ARMIS. In the process, we will consider eliminating unnecessary schedules, consolidate and revise schedules when needed, and add new schedules if they are vital for our information needs.

11. By this Order, we request comment from interested persons regarding our proposed revisions which are detailed in the attached Appendix. Specifically, we invite comments on (1) the proposed tables, particularly with respect to the format for the reporting of data; and (2) the proposed instructions to each of the tables, including the definitions to the statistical tables. We also seek comment on suggestions for other Form M schedules which may lend themselves for inclusion in the ARMIS reporting system. To avoid duplicative reporting for carriers that file both Form M and ARMIS reports, carriers would be able to file a paper USOA Report in lieu of the corresponding Form M schedules.

12. The first page of the attached Appendix includes a summary of the proposed new USOA Report tables. These tables are derived from existing Form M schedules. We have included our modified reporting requirements for affiliate transactions in Tables V and VI and our modified statistical reporting requirements in Tables X and XI. This Appendix also displays a detailed

illustration of the new USOA Report tables with accompanying row and column instructions.

III. OTHER MATTERS

13. Copies of the Appendix to this OIC may be purchased from the Commission's copy contractor for records duplication, Downtown Copy Center, (202) 452-1422, 1114 21st Street, N. W., Washington, D. C., 20036. The Appendix is also available for public inspection and copying during normal business hours in the public reference room of the Commission's Accounting and Audits Division, 2000 L Street, N.W., Room 812, Washington, D.C. 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.

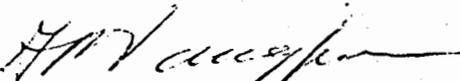
IV. PLEADING CYCLE

14. Interested parties may submit comments on the proposed revisions to ARMIS USOA Report (FCC Report 43-02) by October 4, 1991. Replies must be filed by October 21, 1991.

V. ORDERING CLAUSE

15. Accordingly, IT IS ORDERED, pursuant to Section 4(i) of the Communications Act of 1934, as amended, 47 U.S.C. Section 154(i), and Section 0.291(b)(4) (1989), that comment IS INVITED regarding the proposed revisions to FCC USOA Report No. 43-02 as described herein.

FEDERAL COMMUNICATIONS COMMISSION



Gerald P. Vaughan
Deputy Bureau Chief, Operations
Common Carrier Bureau

APPENDIX

SUMMARY OF NEW ARMIS 43-02 TABLES

1. Table III, Statement of Cash Flows, is derived from Form M Schedule B-2. The data elements required in this table are unchanged.
2. Table IV, Investments in Other Companies, combines Form M Schedules B-3a and B-3b. The data elements required in this table are unchanged.
3. Table V, Analysis of Assets Purchased from or Sold to Affiliates, is derived from Form M Schedule B-3c. Carriers are no longer required to enter the account number associated with the assets purchased or sold. They are also no longer required to enter the accumulated depreciation associated with these assets. Additional data elements required in this table are: (1) the amount of assets purchased from or sold to affiliates under tariff; (2) the amount of assets purchased from or sold to affiliates at fair market value; and, (3) the amount of assets purchased from or sold to affiliates at the prevailing market price.
4. Table VI, Analysis of Services Purchased from or Sold to Affiliates, is derived from Form M Schedule I-3. Carriers are no longer required to enter the service provided by its affiliates. Additional data elements required in this table are: (1) the amount of services purchased from or sold to affiliates under tariff; (2) the amount of services purchased from or sold to affiliates at fair market value; and, (3) the amount of services purchased from or sold to affiliates at the prevailing market price.
5. Table VII, Net Deferred Income Taxes, combines Form M Schedules B-11 and B-12. The data elements required in this table are unchanged.
6. Table VIII, Pension Cost, is derived from Form M Schedule I-4. The data elements required in this table are unchanged.
7. Table IX, Outside Plant Statistics, is derived from Form M Schedule S-1. An additional data element required in this table is Kilometers of Copper Wire in Cable.
8. Table X, Switched Access Lines in Service by Technology, is derived from Form M Schedule S-2. Additional data elements required in this table are: (1) total switched access lines, and (2) number of central office switches excluding remotes. Digital Centrex extensions and remote switches, previously reported in footnotes, are proposed to be reported in the body of the table.

9. Table XI, Access Lines in Service by Customer, is derived from Form M Schedule S-3. An additional data element required for this table is Total Switched Access Lines. Analog and Digital Special Access Lines, previously reported in footnotes, are proposed to be reported in the body of the table.
10. Table XII, Telephone Calls, is derived from Form M Schedule S-4. The data elements required in this table are unchanged.

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

3060-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE III

TABLE III - STATEMENT OF CASH FLOWS

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	

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COMPANY: xxx

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STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SUBMISSION x

PERIOD: From mmmmm yyyy To mmmmm yyyy

TABLE III

COSA: xxxx

TABLE III - STATEMENT OF CASH FLOWS

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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ARMIS USOA REPORT

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Expires xx/xx/xx

XXXXXXXXXXXX VERSION

SUBMISSION x

TABLE IV

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

TABLE IV - INVESTMENTS IN OTHER COMPANIES

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

AFFILIATED COMPANIES

Cost Method:

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

3060-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE IV

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 JD: From mmmm yyyy To mmmm yyyy
 COSA: xxxx

TABLE IV - INVESTMENTS IN OTHER COMPANIES

Row No.	Company Name (a)	Account 1210				Total (ab)
		Beg Balance (x)	Gross Dr (y)	Gross Cr (z)	Net (aa)	

AFFILIATED COMPANIES

Equity Method:

8350						
8351						
8352						
8353						
8354						
8355						
8356						
8357						
8358						
8359						
8360						
8361						
8362						
8363						
8364						
8365						
8366						
8367						
8368						
8369						
8370						
8371						
8372						
8373						
8374						
8375						
8376						
8377						
8379	All Other					
8380	Total-Equity Methd					

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Expires xx xx xx

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SUBMISSION x

TABLE IV

COMPANY: XX
 STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: XXXX

TABLE IV - INVESTMENTS IN OTHER COMPANIES

Row No.	Company Name (a)	Account 1210				Total (ab)
		Beg Balance (x)	Gross Dr (y)	Gross Cr (z)	Net (aa)	

AFFILIATED COMPANIES

Cost Method:

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

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3060-xxxx

Expires xx/xx/xx

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SUBMISSION x

TABLE V.A

COMPANY: XX

AREA: XXXXXXXXXXXXXXXXXXXXXXXX

JD: From mmmm yyyy To mmmm yyyy

COSA: xxxx

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

Row No.	Name of Affiliate (a)	Cost (b)	Fair Market Value (c)	Tariff (d)	Prevailing Market Price (e)	Total Purchases (f)
---------	-----------------------	----------	-----------------------	------------	-----------------------------	---------------------

PURCHASES FROM AFFILIATES:

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

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: XXXX

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

Row No.	Name of Affiliate (a)	Cost (b)	Fair Market Value (c)	Tariff (d)	Prevailing Market Price (e)	Total Sales (f)
8510						
8511						
8512						
8513						
8514						
8515						
8516						
8517						
8518						
8519						
8520						
8521						
8522						
8523						
8524						
8525						
8526						
8527						
8528						
8529						
8530						
8531						
8532						
8533						
8534						
8535						
8536						
8537						
8538						
8539						
8540						
8541						
8542						
8543						
8544						
8555						
8556						
8557						
8558						
8859	Sales to All Other Affiliates					
8560	Total Sales					

3060-xxxx
 Expires xx/xx/xx
 xxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE VI.A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 ? AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 JD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

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

Row No.	Name of Affiliate (a)	Cost (b)	Tariff Rate (c)	Prevailing Market Price (d)	Total Purchases (e)
8570					
8571					
8572					
8573					
8574					
8575					
8576					
8577					
8578					
8579					
8580					
8581					
8582					
8583					
8584					
8585					
8586					
8587					
8588					
8589					
8590					
8591					
8592					
8593					
8594					
8595					
8596					
8597					
8598					
8599					
8600					
8601					
8602					
8603					
8604					
8605					
8606					
8607					
8608					
8609					
Total Purchases					

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ARMIS USOA REPORT

3060-xxxx

Expires xx/xx/xx

xxxxxxxxxxxxx VERSION

SUBMISSION x

TABLE VI.B

COMPANY: xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: xxxx

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

Row No.	Name of Affiliate (a)	Cost (b)	Tariff Rate (c)	Prevailing Market Price (d)	Total Sales (e)
---------	-----------------------	----------	-----------------	-----------------------------	-----------------

SALES TO AFFILIATES:

8620					
8621					
8622					
8623					
8624					
8625					
8626					
8627					
8628					
8629					
8630					
8631					
8632					
8633					
8634					
8635					
8636					
8637					
8638					
8639					
8640					
8641					
8642					
8643					
8644					
8645					
8646					
8647					
8748					
8649					
8650					
8651					
8652					
8653					
8654					
8655					
8656					
8657					
8658					
8659	Sales to All Other Affiliates				
8660	Total Sales				

3060-xxxx
 Expires xx/xx
 xxxxxxxxxxxx VER 3.0
 SUBMISSION x
 TABLE VII

COMPANY: xxx
 AREA: xxx
 JD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VII - NET DEFERRED INCOME TAXES

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								
8671	State and Local Income Taxes								
8672	Total Net Current Op Inc Taxes								

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

	Federal Income Taxes								
	State and Local Income Taxes								
8682	Total Net Noncurr Op Inc Taxes								
8690	Tot Prop Rel Def Op Inc Taxes								

Nonproperty Related:

Net Current Deferred Operating Income Taxes (Account 4100)

Provision for Deferred Operating Income Taxes - Net

8700	Federal Income Taxes								
8701	State and Local Income Taxes								
8702	Total Net Current Op Inc Taxes								

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

8710	Federal Income Taxes								
8711	State and Local Income Taxes								
8712	Total Net Noncurr Op Inc Taxes								
8720	Tot Nonprop Rel Def Op Inc Tax								

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

TABLE VII - NET DEFERRED INCOME TAXES

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:

Property Related:

Net Current Deferred Nonoperating Income Taxes (Account 4110)

Provision for Deferred Nonoperating Income Taxes - Net

8730	Federal Income Taxes							
8731	State and Local Income Taxes							

Deferred Income Tax Effect of Extraordinary Items - Net

8740	Federal Income Taxes							
8741	State and Local Income Taxes							

8750	Tot Net Current Nonop Inc Tx							
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Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)

Provision for Deferred Nonoperating Income Taxes - Net

8760	Federal Income Taxes							
8761	State and Local Income Taxes							

Deferred Income Tax Effect of Extraordinary Items - Net

8770	Federal Income Taxes							
8771	State and Local Income Taxes							

8780	Total Net NonCurr Nonop Inc Tx							
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8790	Tot Prop Rel Def Nonop Inc Tx							
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COMPANY: xxx
 AREA: xxx
 JD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE VII - NET DEFERRED INCOME TAXES

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

8800	Federal Income Taxes							
8801	State and Local Income Taxes							

Deferred Income Tax Effect of Extraordinary Items - Net

8810	Federal Income Taxes							
8811	State and Local Income Taxes							

8800	Tot Net Current Nonop Inc Txs							
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Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)

Provision for Deferred Nonoperating Income Taxes - Net

8830	Federal Income Taxes							
8831	State and Local Income Taxes							

Deferred Income Tax Effect of Extraordinary Items - Net

8840	Federal Income Taxes							
8841	State and Local Income Taxes							

8850	Tot Net Noncurr Nonop Inc Txs							
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8860	Tot Nonpro Rel Def Nonop In Tx							
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COMPANY: xx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VIII - PENSION COST

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: xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: xxxx

SUBMISSION x

TABLE VIII

TABLE VIII - PENSION COST

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

ALTERNATIVE NON-MANAGEMENT PLAN DATA:

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		

Net Periodic Pension Cost:

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		

REPORTING COMPANY:

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		

COMPANY: xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: xxxx

TABLE IX - OUTSIDE PLANT STATISTICS

Row No.	State or Territory (a)	Code (b)	Radio Relay System					
			Km of Copper Wire in Cable (t)	Equipped Km of Tube in Coax Cable (u)	Km of System (v)	Km of Radio Chann (w)	Km of Equip 4Khz & 64Kb/S TelephChannel (x)	Number of Poles (y)
0010								
0011								
0012								
0013								
0014								
0015								
0016								
0017								
0018								
0019								
0020								
0021								
0022								
0023								
0024								
0025								
0026								
0027								
0028								
0029								
0030								
0100	Total							

FCC Report 43-02

ARMIS USOA REPORT

3060-xxxx

Expires xx/xx/xx

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COMPANY: xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SUBMISSION x

PERIOD: From mmmn yyyy To mmmn yyyy

TABLE IX

COSA: xxxx

TABLE IX - OUTSIDE PLANT STATISTICS

Row No.	State or Territory (a)	Code (b)	Conduit System		Total Equipped Circuit Km (Cable and Microwave Systems)		
			Trench Km (z)	Duct Km (aa)	Analog (4Khz or Equiv) (ab)	Digital (64 Kb/S or Equiv) (ac)	Video (ad)
0010							
0011							
0012							
0013							
0014							
0015							
0016							
0017							
0018							
0019							
0020							
0021							
0022							
0023							
0024							
0025							
0026							
0027							
0028							
0029							
0030							
0100	Total						

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, 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, 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, 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 and 7450, 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 row 7210, 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, 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.

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 - 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 volume of investment. If there are no data applicable to a certain field, enter zero in that field.
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 volume of investment. If there are no data applicable to a certain field, enter zero in that field.
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.

- (a) Company Name - The name of the company in which the reporting carrier has investments.
- (b) Common - This column reflects the end-of-year balance of investment in common stock
- (c) Preferred - This column reflects the end-of-year balance of investment in preferred stock.
- (d) 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.
- (e) Long-Term Debt - This column reflects the end-of-year balance of long term debt issued to other companies.
- (f) Adjustments - This column reflects adjustments made for undistributed earnings or losses during the reporting period.
- (g) Net - The net amount of columns (b) through (f).

Account 1160 - Temporary Investments, as defined in Section 32.1160 of the Commission's Rules.

- (h) Beginning Balance - The appropriate portion of the balance of account 1160 at the beginning of the reporting period for each row item.

- (i) Gross Debits - The gross amount of debits to account 1160 during the reporting period for each row item.
- (j) Gross Credits - The gross amount of credits to account 1160 during the reporting period for each row item.
- (k) Net - Column (h) plus column (i) less column (j).
Account 1180 - Telecommunications Accounts Receivable, as defined in Section 32.1180 of the Commission's Rules.
- (l) Beginning Balance - The appropriate portion of the balance of account 1180 at the beginning of the reporting period for each row item.
- (m) Gross Debits - The gross amount of debits to account 1180 during the reporting period for each row item.
- (n) Gross Credits - The gross amount of credits to account 1180 during the reporting period for each row item.
- (o) Net - Column (l) plus column (m) less column (n).
Account 1190 - Other Accounts Receivable, as defined in Section 32.1190 of the Commission's Rules.
- (p) Beginning Balance - The appropriate portion of the balance of account 1190 at the beginning of the reporting period for each row item.
- (q) Gross Debits - The gross amount of debits to account 1190 during the reporting period for each row item.
- (r) Gross Credits - The gross amount of credits to account 1190 during the reporting period for each row item.
- (s) Net - Column (p) plus column (q) less column (r).
Account 1200 - Notes receivable, as defined in Section 32.1200 of the Commission's Rules.
- (t) Beginning Balance - The appropriate portion of the balance of account 1200 at the beginning of the reporting period for each row item.

- (u) Gross Debits - The gross amount of debits to account 1200 during the reporting period for each row item.
- (v) Gross Credits - The gross amount of credits to account 1200 during the reporting period for each row item.
- (w) Net - Column (t) plus column (u) less column (v).
- Account 1210 - Notes receivable allowance, as defined in Section 32.1210 of the Commission's Rules.
- (x) Beginning Balance - The appropriate portion of the balance of account 1210 at the beginning of the reporting period for each row item.
- (y) Gross Debits - The gross amount of debits to account 1210 during the reporting period for each row item.
- (z) Gross Credits - The gross amount of credits to account 1210 during the reporting period for each row item.
- (aa) Net - Column (x) plus column (y) less column (z).
- (bb) Total - The sum of columns (g), (k), (o), (s), (w) and (aa).

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. If there are no data applicable to a certain field, enter zero in that field.
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 8558. 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. If there are no data applicable to a certain field, enter zero in that field.
8559. 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 8558 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
8560. Total Sales - The total of rows 8510 through 8559.

COLUMN DESCRIPTIONS

TABLE V.A

COLUMN

- (a) Name of Affiliate - Enter the names of the affiliates from whom assets were purchased in rows 8460 through 8498.
- (b) Cost - Enter the amount of assets purchased from affiliates at cost, pursuant to Sections 32.27(b) and (c).
- (c) Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value, pursuant to Sections 32.27(b) and (c).
- (d) Tariff - Enter the amount of assets purchased from affiliates under tariffed rates, pursuant to Section 32.27(c).
- (e) Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price, pursuant to Sections 32.27(b) and (c).
- (f) Total Purchases - Enter the total of columns (b), (c), (d), and (e).

TABLE V.B

COLUMN

- (a) Name of Affiliate - Enter the names of the affiliates to whom assets were sold in rows 8410 through 8558.
- (b) Cost - Enter the amount of assets sold to affiliates at cost, pursuant to Sections 32.27(b) and (c).
- (c) Fair Market Value - Enter the amount of assets sold to affiliates at fair market value, pursuant to Sections 32.27(b) and (c).
- (d) Tariff - Enter the amount of assets sold to affiliates under tariffed rates, pursuant to Section 32.27(c).

- (e) Prevailing Market Price - Enter the amount of assets sold to affiliates at the prevailing market price, pursuant to Sections 32.27(b) and (c).
- (f) Total Sales - Enter the total of columns (b), (c), (d), and (e).

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 amount 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 regulated affiliates. Use one row for each affiliate, in descending order of the amount of purchase from each affiliate. If there are no data applicable to a certain field, enter zero in that field.
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. If there are no data applicable to a certain field, enter zero in that field.
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

TABLE VI.A

COLUMN

- (a) Name of Affiliate - Enter the name of the affiliates from whom services were purchased in rows 8570 through 8608.
- (b) Cost - Enter the amount of services purchased from affiliates at cost, pursuant to Section 32.27(d).
- (c) Tariff Rate - Enter the amount of services purchased from affiliates under tariffed rates, pursuant to 32.27(d).
- (d) Prevailing Market Price - Enter the amount of services purchased at the prevailing market price, pursuant to 32.27(d).
- (e) Total Purchases - The total of columns (b), (c), and (d).

TABLE VI.B

- (a) Name of Affiliate - Enter the name of the affiliates to whom services were sold in rows 8620 through 8658.
- (b) Cost - Enter the amount of services sold to affiliates at cost, pursuant to Section 32.27(d).
- (c) Tariff Rate - Enter the amount of services sold to affiliates under tariffed rates, pursuant to Section 32.27(d).
- (d) Prevailing Market Price - Enter the amount of services sold to affiliates at the prevailing market price, pursuant to Section 32.27(d).
- (e) Total Sales - The total of columns (b), (c), and (d).

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.
6890. 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.
- (c) Account - Enter: the account number 7250 for rows 8672, 8682, 8702, and 7712; the account number 7450 for rows 8730, 8731, 8760, 8761, 8800, 8801, 8830, and 8831; and, the account number 7640 for rows 8740, 8741, 8770, 8771, 8810, 8811, 8840, and 8841.
- (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 consisting of adjustments of \$100,000 or more. Each adjustment must be explained in a footnote.
- (f) Debit - Enter the total amount of debit adjustments consisting of of \$100,000 or more each.
- (g) Credit - Enter the total amount of credit adjustments consisting of \$100,000 or more each.

- (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 entered 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 a 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 to 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.

8882. Return on Plan Assets - Enter the return on plan assets 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.
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.

ROW

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 return on plan assets of the periodic pension cost calculation.

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 plan.
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.

ROW

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 return on plan assets 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.
9105. Total - The total of rows 8880 through 8884.

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 return on plan assets 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 9040 through 9044.

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.

TABLE IX - OUTSIDE PLANT STATISTICS

GENERAL INSTRUCTIONS

Table IX 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.

COLUMN DESCRIPTIONS

Each column represents a category of outside plant. In columns (d) through (t) a cable containing both copper and fiber should be classified as fiber. In columns (c) through (aa) include both local loop and interoffice facilities. In columns (ab) through (ad) include both local loop and interoffice facilities and provide a footnote to indicate the interoffice facilities included in the total.

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 Cable - The weighted sum of the number of copper or other metallic conductors in each cable multiplied by the associated sheath kilometers. The conductors 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.

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 (v), (w), and (x) 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.

- (v) Kilometers of System - Total distance between repeater sites making up microwave radio systems above 890 mhz. Where a system meets another company's system, only include kilometers to the border of the adjacent company. Do not include satellite systems in this total.
- (w) Kilometers of 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 link using a microwave transmitter and receiver. The radio channel distance is the sum of the lengths of each link associated with a transmitter-receiver pair. Where a radio channel interfaces with that of another company, only include kilometers to the border of the adjacent company. In the case of satellite systems, calculate radio channel kilometers as the terrestrial distance between the receiver and transmitter terminal locations and provide a footnote to indicate the satellite kilometers included in the total.

- (x) Kilometers of Telephone Channel (Equivalent 4Khz and 64Kb/Sec) - Number of equivalent analog (4khz) or digital (64kb/sec) 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 or digital circuits on each link times the length of the link and is larger than the radio channel kilometers unless most radio systems carry no active circuits. In the case of radio systems carrying DS-1 channels for which DS-1 utilization is not known, the value may be computed by calculating the weighted sum of the number of DS-1's on each link times the length of the link, rounding the result to the nearest whole kilometer, and multiplying by 24. Provide a footnote to indicate the digital circuit kilometers included in the total.
- (y) 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.
- (z) Trench Kilometers - Length of the ditch that contains the duct.
- (aa) Duct Kilometers - The number of ducts times the trench kilometers.
- Total Equipped Circuit Kilometers (Cable and Microwave Systems) - Total equivalent telephone grade circuit kilometers in carrier plant. Include both local loop and interoffice facilities and provide a footnote to indicate the interoffice circuit kilometers included in each column.
- (ab) Analog (4Khz or Equivalent) - Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave. Report in equivalent 4khz circuit kilometers.
- (ac) Digital (64Kb/Sec or Equivalent) - Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave). 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.
- (ad) Video - Kilometers of derived video channel.

TABLE X - SWITCHED ACCESS LINES IN SERVICE BY TECHNOLOGY

GENERAL INSTRUCTIONS

Table X 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 X circuits that provide access to an interexchange carrier. Do not include in Table X any special access lines; all special access lines or lines associated with non-switched services should be included in Table XI, column (i) or (j).

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.

COLUMN DESCRIPTIONS

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

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, or Total.
- (b) 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.

- (c) 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.
- (d) 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.
- (e) 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.

- (f) 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 that are circuit switched and can carry either voice or data. An example might be a line that is used with a phone from a DMS 100 switch. Do not include access lines connecting to a customer location PBX or Centrex.
- (g) 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.
- (h) 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 Centrex-CO Lines.

- (i) 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 (c) through (h). Use a footnote to itemize the separate categories and amounts which are included here.
- (j) Total Switched Access Lines - The sum of columns (c) through (i). This should equal the amount reported in Table XI column (h).
- 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 (k) through (m). 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.
- (k) Central Office Switches Excluding Remotes - The amount in column (m) minus the amount in column (l) for each row.
- (l) 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.
- (m) 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 ARMS 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 (j). Where ISDN services are provided, use column (n) and (o) 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.

- (n) 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.
- (o) 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 XI - ACCESS LINES IN SERVICE BY CUSTOMER

GENERAL INSTRUCTIONS

Table XI 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 XI columns (c) through (h), report access lines associated with switched services, i.e., all equivalent 4khz or 64kb/sec access lines included in Table X columns (c) through (j). Report special access lines in table XI column (i) or column (j).

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 circuits that provide access to an interexchange carrier. 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.

COLUMN DESCRIPTIONS

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

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, or Total.
- (b) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "TO" for Total Company.

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

- (c) 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 X.
- (d) Multi-Line and Digital Business Access Lines - Include the total of 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 CTX CO-like lines in service or ordered as of July 27, 1983. Also include in this column all equivalent 64kb/sec digital business access lines as reported in Table X and provide a footnote to indicate the digital access lines included in the total.
- (e) Public Access Lines - The total of Coin (Public and Semi-Public) and public lines excluding customer owned pay telephones (COPT).
- (f) Residential Access Lines - Total equivalent analog (4khz) or digital (64kb/sec) switched access lines to residential customers. Include in this column all equivalent digital residential access lines as reported in Table X and provide a footnote to indicate the digital access lines included in the total.
- (g) Mobile Access Lines - Access lines to a common carrier base station using mobile radio.
- (h) Total Switched Access Lines - The sum of columns (c) through (g). This should equal the amount reported in Table X column (j).
- 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.
- (i) Analog Special Access Lines (Non-Switched) - The number of 4khz or equivalent analog special access lines.

- (j) 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.
- (k) Total Access Lines (Switched and Special) - The sum of columns (h) through (j).

TABLE XII - TELEPHONE CALLS

GENERAL INSTRUCTIONS

Table XII 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.

Call counts should reflect completed calls. Where completed call data is 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.

COLUMN DESCRIPTIONS

Each column represents a category of telephone calls or minutes.

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, or Total.
- (b) State or Territory Code - The two-letter Postal Abbreviation for the state or territory. Use "TO" for Total Company.
- (c) Local Calls Completed - The number of completed 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 - The number of 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.

- (d) IntraLATA Toll Calls Completed - The number of completed toll calls handled by the reporting local operating company within a given Local Access and Transport Area (LATA). Include intraLATA-interstate and intraLATA-intrastate toll calls.

InterLATA Toll Calls - Calls directed to interexchange carriers.

- (e) InterLATA-interstate Toll Calls Completed - The number of completed interstate toll calls directed to interexchange carriers. Include outward calls, 800 service, directory service and dial-it service. Calls should not be double counted at the originating and terminating ends.

- (f) InterLATA-interstate Billed Access Minutes - The number of interLATA-interstate 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, but provide a footnote describing the source data and methodology.

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

- (h) InterLATA-intrastate Billed Access Minutes - The number of interLATA-intrastate 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, but provide a footnote describing the source data and methodology.

- (i) Total InterLATA Toll Calls Completed - The sum of columns (e) and (g).

- (j) Total InterLATA Billed Access Minutes - The sum of columns (f) and (h).