

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

DA 90-593

In the Matter of)
)
Automated Reporting Requirements) CC Docket No. 86-182
for Certain Class A and Tier 1)
Telephone Companies (Parts 31,)
43, 67, and 69 of the FCC's Rules))

ORDER INVITING COMMENT

Adopted: April 16, 1990;

Released: April 18, 1990

By the Chief, Common Carrier Bureau:

INTRODUCTION

1. By this Order, we invite comment on certain proposed revisions to FCC Report 43-01, the ARMIS Quarterly Report (Quarterly Report). The Quarterly Report contains financial and operating data which the Common Carrier Bureau (Bureau) employs to monitor the local exchange carrier industry and perform routine analyses of costs and revenues on behalf of the Commission.¹ The proposed revisions are designed to improve the format and content of the Quarterly Report and thus enhance the effectiveness of our monitoring activities. We propose to: (1) revise Table I, Cost and Revenue Table, from its current format, which contemplates quarterly data, to a cumulative, year-to-date format; (2) add a new Table III, Restated Data Table; and (3) revise the Quarterly Report to reflect minor technical changes to Tables I and II. After reviewing comments by interested parties, we will issue an order adopting revisions to the Quarterly Report as proposed herein or modified as appropriate to reflect suggestions or concerns presented by commenters. We intend to implement revisions to the Quarterly Report to be

¹ More specifically, the Quarterly Report collects highly aggregated financial data reflecting the results of accounting and cost allocation requirements prescribed in Parts 32, 36, 64 and 69 of the Commission's Rules. See generally 47 C.F.R. § 43.22 (1989).

incorporated in the carriers' next submissions scheduled to be filed on July 2, 1990.²

BACKGROUND

2. In the ARMIS Order,³ the Commission established an automated system for collecting from certain local exchange carriers the financial and operating data necessary to administer various provisions of the Commission's Rules. The Commission's ARMIS system consists of six reports to be submitted by subject carriers, including FCC Report 43-01, which is filed on a quarterly basis. The Commission broadly outlined in Appendix A to the ARMIS Order the quarterly data it sought from carriers, and delegated authority to the Bureau to develop the record layout, format, media, etc. of an automated report collecting the data listed in Appendix A.⁴ Pursuant to this delegation of authority, the Bureau released the First Quarterly Report Order on May 31, 1988, in which we prescribed the original format and instructions for FCC Report 43-01.⁵ On January 6, 1989, we made further revisions to FCC Report 43-01 in the Second Quarterly Report Order⁶ to carry out the Commission's instructions in the ARMIS Reconsideration Order; we also made certain other technical revisions to the report on our own motion. We subsequently released an Erratum on August 29, 1989, making a number of additional technical changes to the Quarterly Report.⁷ As this history indicates, the Quarterly Report

2 See 47 C.F.R. §§ 1.5(j), 43.22 (1989).

3 Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 2 FCC Rcd 5770 (1987) (ARMIS Order), recon., 3 FCC Rcd 6375 (1988) (ARMIS Reconsideration Order), further recon., 4 FCC Rcd 8240 (1989).

4 See ARMIS Order, 2 FCC Rcd at 5777. See also 47 C.F.R. § 0.291(b)(4) (1989) (delegating authority to the Bureau to "approve or prescribe the specific data to be entered on and the computer format and media for [ARMIS reports]").

5 Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 3 FCC Rcd 3874 (Com.Car.Bur. 1988) (First Quarterly Report Order).

6 Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 4 FCC Rcd 973 (Com.Car.Bur. 1989) (Second Quarterly Report Order).

7 Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), 4 FCC Rcd 7219 (Com.Car.Bur. 1989).

has evolved as the Commission, the Bureau and the carriers have identified areas that need modification or improvement.

PROPOSED REVISIONS TO FCC REPORT 43-01

3. The revisions proposed herein are designed to improve the Quarterly Report in light of our experience in administering the Commission's ARMIS regime since 1988. The current format of Report 43-01 calls only for data pertaining to the relevant quarter; it does not capture adjustments made by the carriers to data submitted in prior quarters. As a result, we have experienced difficulty in identifying these out-of-period adjustments and assessing their impact on the quarterly data as currently presented. We believe that analysis of carrier-initiated adjustments to previously-reported financial data is crucial to the success of the Commission's ARMIS program in monitoring effectively the carriers' revenue requirements, rates of return, jurisdictional separations and access charges. We therefore propose two revisions to the Quarterly Report which are designed to facilitate identification and analysis of out-of-period adjustments. First, we propose to revise Table I to reflect cumulative, year-to-date data, rather than quarterly data, for all columns and rows. Second, we propose to add a new Table III, Restated Data Table. This table will display data for the current quarter and cumulative data for the current and previous enforcement periods. The data in this table are highly aggregated in order to minimize the burden on the reporting carriers. Table III, combined with the changes in Table I, will enhance our ability to analyze the impact of prior-period adjustments on previously-filed reports.

4. We also propose various minor technical changes to Tables I and II in response to a recent Commission decision and various suggestions from the carriers. In the Rate Base Component Proceeding,⁸ the Commission on reconsideration amended its rules to eliminate the deduction of other accrued liabilities from the rate base of telephone carriers. We therefore propose to eliminate row 1860, "Other Accrued Liabilities," from the Quarterly Report in order to accommodate this change in Section 65.830(a) of the Commission's Rules.⁹ Finally, we are revising the Quarterly Report to reflect certain technical changes suggested by the carriers which should ease their filing burden as well as improve the quality of the data provided to the

8 Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, 3 FCC Rcd 269 (1987), recon., 4 FCC Rcd 1697 (1989) (collectively, the Rate Base Component Proceeding), appeal pending sub nom. Illinois Bell Telephone Co. v. FCC, No. 88-1175 (D.C. Cir.) (pet. for rev. filed March 1, 1988).

9 47 C.F.R. § 65.830(a) (1989).

Commission. The majority of these revisions simply require changes in the placement of "N/A" at various positions in Table I.

5. The proposed revisions to the Quarterly Report are described in detail in Appendix I to this Order. Appendix II presents the proposed format and accompanying instructions for the revised Quarterly Report in its entirety. The revised pages of the Quarterly Report are indicated as such by "Rev." in the upper right hand corner of those pages. Copies of the two appendices to this Order may be obtained from the Commission's contractor for public records duplication, International Transcription Services, Inc., Suite 140, 2100 M Street, N.W., Washington, D.C., 20037, telephone number (202) 857-3800. The appendices also are available for public inspection and copying at the public reference room of the Commission's Accounting and Audits Division, 2000 L Street, N.W., Room 812, Washington, D.C.

PLEADING CYCLE

6. Interested parties may submit comments on the proposed revisions to FCC Report 43-01 by **May 4, 1990**. Replies must be submitted by **May 11, 1990**.

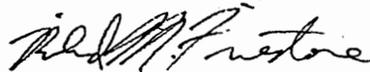
PAPERWORK REDUCTION ACT

7. The proposal contained herein has been analyzed with respect to the Paperwork Reduction Act of 1980 and found to impose a modified information collection requirement on the public. Implementation of any new or modified requirement will be subject to approval by the Office of Management and Budget as prescribed by the Act.

ORDERING CLAUSE

8. 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) of the Commission's Rules, 47 C.F.R. Section 0.291(b)(4) (1989), that comment IS INVITED regarding the proposed revisions to FCC Report 43-01 as described herein.

FEDERAL COMMUNICATIONS COMMISSION



Richard M. Firestone
Chief, Common Carrier Bureau

APPENDIX I

The specific changes to the Report Definition are:

Paragraph 3 is revised to read, "Items which need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in the N/A's field. All other fields must be populated. If there are no data available to an open field, enter zero."

Paragraph 5 is inserted. It reads, "This report definition supersedes all previously released report definitions. Please DO NOT use older report definition releases for preparation of FCC Form 43-01."

The NOTICE is revised to include Table III. It reads, "The ARMIS Quarterly Report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis containing interstate access demand data and a summary data table to capture the financial impact of prior-period adjustments that have been made since the last quarterly report. The ARMIS Quarterly Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory."

The specific changes to Table I of the Quarterly Report are:

Row 1010 - Columns (s) and (t) are opened.

Row 1020 - N/As are inserted in columns (i), (j) and (k). Column (v) is opened.

Row 1030 - Columns (m), (n), (o), (p), (q), (r), (s) and (t) are opened.

Row 1040 - N/As are inserted in columns (i), (j) and (k).

Row 1050 - N/As are inserted in columns (i), (j) and (k).

Row 1060 - N/As are inserted in columns (i), (j) and (k).

Row 1090 - N/As are inserted in columns (i), (j) and (k).

Row 1110 - N/A is inserted in column (b). Column (p) is opened.

Row 1120 - Column (o) is opened.

Row 1140 - N/A is inserted in column (u).

Row 1170 - Columns (h) through (t) are opened.

Row 1290 - N/A is inserted in column (o).

Row 1310 - N/A is inserted in column (o).

Row 1320 - Columns (b) and (e) are opened.

Row 1330 - N/A is inserted in column (o).

Row 1340 - N/A is inserted in column (o).

Row 1350 - N/A is inserted in column (o).

Row 1360 - N/A is inserted in column (o).

Row 1370 - N/A is inserted in column (o).

Row 1390 - N/A is inserted in column (o).

Row 1410 - N/As are inserted in columns (i), (j) and (k).

Row 1420 - N/As are inserted in columns (i), (j) and (k).

Row 1490 - N/As are inserted in columns (i), (j) and (k).

Row 1530 - N/As are inserted in columns (d) and (e).

Row 1590 - The row title is changed from FIT to Federal Income Taxes. N/As are inserted in columns (i), (j) and (k). Columns (d) and (e) are opened.

Row 1610 - N/A is inserted in column (b). Column (p) is opened.

Row 1630 - Column (o) is opened.

Row 1640 - Column (o) is opened.

Row 1650 - Column (o) is opened.

Row 1660 - Column (o) is opened.

Row 1670 - Column (o) is opened and N/A is inserted in column (v).

Row 1710 - Column (o) is opened and N/A is inserted in column (u).

Row 1720 - Column (o) is opened and N/A is inserted in column (u).

Row 1730 - Column (b) is opened and N/As are inserted in columns (o) and (u).

Row 1740 - N/A is inserted in column (o).

Row 1760 - N/A is inserted in column (o).

Row 1770 - N/A is inserted in column (o).

Row 1810 - N/As are inserted in columns (c), (d) and (h).

Row 1840 - Column (o) is opened.

Row 1850 - Column (f) is opened.

Row 1860 - This row is deleted.

Row 1880 - This row is retitled "Other Jurisdictional Liabilities and Deferred Credits-Net". N/As are inserted in columns (c) and (d).

Row 1910 - Columns (f), (g) and (v) are opened.

Row 1915 - N/As are inserted in columns (i), (j) and (k).

Row 1920 - N/As are inserted in columns (i), (j) and (k).

Row 1925 - N/As are inserted in columns (i), (j) and (k).

Row 1926 - This entire row is inserted to allow for adjustment to the FCC ordered refund for taxes.

Row 1930 - N/As are inserted in columns (i), (j) and (k).

Row 1935 - N/As are inserted in columns (i), (j) and (k).

Row 1970 - N/A is inserted in column (k).

Row 1980 - N/A is inserted in column (k).

Column (l) is deleted.

The specific change to Table II of the Quarterly report is:

Row 2130 - This row is deleted and the data are collapsed into row 2120.

Table III is inserted.

A paragraph of general instructions is inserted in Table I. It reads, "Table I requires the quarterly reporting of data on a current year to date basis for 20 columns and for 73 rows that contain revenue, expense, reserve and investment data for all aspects of the carriers' operations".

The specific changes to the Table I row instructions are:

The instruction for row 1030 is revised to read, "The total of accounts 5100, 5110 and 5121 through 5160, exclusive of account 5129".

The instruction for row 1050 is revised to read, "The total of accounts 5069, 5129, 5169 and 5269. Carriers which do not retain the Class A accounts throughout separations and access reporting will include these amounts in the Class B accounts reported on rows 1010, 1030 and 1040."

The instruction for row 1110 is revised to read, "This amount is equal to the total of all amounts that have been removed from the primary expense accounts pursuant to Section 36.421. Such expenses include only those expenses which are directly related to the provision of equal access. Equal access expenses must be spread among the access elements on this row in columns (f), (g) and (h). In column (o) these amounts must be spread among the access elements in rows 1120 through 1185, except row 1170, as well as entered on row 1110. Do not enter equal access amounts in rows 1120 through 1185 in columns other than columns (o), (r) and (t). Carriers not having an equal access tariff must enter equal access expenses on this row in columns (n), (p), (r) and (t)."

The instruction for row 1185 is revised to read, "This amount shall contain the net of: (1) expense and other tax items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) expense and other tax items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance."

The instruction for row 1190 is revised to read, "The total of rows 1110 through 1185". In column (o) this amount equals the total of rows 1120 through 1185.

The instruction for row 1290 is revised to read, "This amount shall contain the net of accounts 7110 through 7160 and 7990. A positive value represents income and a negative value represents loss."

The instruction for row 1310 is revised to read, "The total of accounts 7510 through 7540. Amounts excluded from ratemaking are removed in row 1370. Do not remove interest paid relating to capital leases in row 1370. This amount must be apportioned on a basis consistent with the associated capital leases in account 2680, pursuant to Section 36.223(a)."

The instruction for row 1320 is revised to read, "The balance of account 7910. A positive value represents an increase to net income and a negative value represents a decrease to net income."

The instruction for row 1330 is revised to read, "The total of accounts 7610 through 7640. Amounts excluded from ratemaking are removed in row 1370. A

positive value represents an income credit and a negative value represents an income charge."

The instruction for row 1340 is revised to read, "The balance of account 7340. Amounts excluded from ratemaking are removed in row 1370."

The instruction for row 1350 is revised to read, "The balance of account 7370. Amounts excluded from ratemaking are removed in row 1370."

The instruction for row 1360 is revised to read, "The total of accounts 7310 through 7330, 7350 and 7360. Amounts excluded from ratemaking are removed in row 1370. A positive value represents income and a negative value represents a loss."

The instruction for row 1370 is revised to read, "This amount shall contain the net of (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance."

The instruction for row 1390 is revised to read, "The total of rows 1310, 1350 and 1370 less rows 1320, 1330, 1340 and 1360".

The instruction for row 1410 is revised to read, "The total of accounts 7230 and the appropriate portion of 7250 for column (b). For columns (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in column (d). For columns (f) through (v) allocate this amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a)."

The instruction for row 1420 is revised to read, "The balance of account 7240 for column (b). For column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to intra-company transactions in column (d). Calculate this amount for the remaining columns pursuant to Section 36.412."

The instruction for row 1510 is revised to read, "The amount of fixed charges (accounts 7510, 7530 and 7540) attributable to the operations is obtained by subtracting the tax component (positive or negative) attributable to nonoperating fixed charges (the ratio of nonoperating investment to total investment). Enter only the amount attributable to operating fixed charges on this row. Do not include interest paid relating to capital leases on this row. See instruction for row 1310."

The instruction for row 1520 is revised to read, "This amount is the difference between taxable income reported for IRS purposes and the taxable

income shown in accordance with Part 32. A positive value represents a net increase to taxable income and a negative value represents a net decrease to taxable income."

The instruction for row 1530 is revised to read, "This shall contain the net of: (1) taxable income not included above which the Commission has expressly allowed for ratemaking purposes; and (2) taxable income included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a taxable income allowance and a negative value represents a taxable income disallowance."

The instruction for row 1540 is revised to read, "Enter the unamortized balance of account 7210 in columns (b) and (c). Enter the amortized balance of account 7210 in columns (d) and (f) through (v)."

Row 1550 is revised to read, "This shall contain the net of: (1) ITC not included above which the Commission has expressly allowed for ratemaking purposes; and (2) the ITC included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance to amortized investment tax credit and a negative value represents a net disallowance."

Row 1590 is revised to read, "For column (b), enter the total of accounts 7220 and the appropriate portion of 7250 minus the amortized amount of account 7210. For column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For column (e) this amount is the total of rows 1510 and 1540. For columns (d) and (f) through (v), calculate this amount by applying the applicable statutory federal income tax rate to the adjusted taxable income (row 1090 plus rows 1290, 1520 and 1530 less rows 1190, 1390, 1490, 1510, less rows 1540 and 1550. NOTE: If row 1290 is a net loss the amount should be subtracted from row 1090 rather than added."

An instruction applicable to all investment data is inserted. It reads, "All investment data reported in columns (b) through (v) must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of the investment balance for the end of the previous year and the end the of month investment balances for each month in the current reporting period by the number of months in the reporting period plus 1."

Row 1610 is revised to read, "This amount is equal to the total of all amounts that have been removed from the primary investment accounts pursuant to Section 36.191. Such investment includes only that investment which is directly related to the provision of equal access. Equal access investments must be spread among the access elements on this row for columns (f), (g) and (h). In column (o) these amounts must be spread among the access elements in rows 1620 through 1680 as well as the total entered on row 1610. Do not enter equal access amounts in columns other than columns (o), (r) and (t).

Carriers not having an equal access tariff must enter equal access investment on this row in columns (n), (p), (r) and (t)."

The instruction for row 1690 is revised to read, "The total of rows 1610, 1620, 1630, 1640, 1650, 1660, 1670 and 1680. In column (o) this amount equals the total of rows 1620, 1630, 1640, 1650, 1660, 1670 and 1680."

The instruction for row 1720 is revised to read, "The total of accounts 2003 and 2004. Amounts excluded from ratemaking are removed in row 1780."

The instruction for row 1730 is revised to read, "The balance of account 2005. Amounts excluded from ratemaking are removed in row 1780."

The instruction for row 1770 is revised to read, "This amount equals that portion of investment required to meet current expenses. The calculation of this amount shall take into account revenue and expense items which are received or paid for before the service is rendered and expense items received or disbursed after the service is rendered. This amount must be developed pursuant to CC Docket 86-497."

The instruction for row 1780 is revised to read, "This amount shall contain the net of: (1) investment items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) investment items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net asset allowance and a negative value represents a net disallowance."

The instruction for row 1790 is revised to read, "The total of rows 1710 through 1780".

The instruction for row 1810 is revised to read, "The balance of account 1500. A positive value represents a reduction to assets and a negative value represent and increase to assets."

The instruction for row 1850 is revised to read, "The balance of account 4040. This amount is separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service."

The instruction for row 1860 is deleted.

The instruction for row 1870 is revised to read, "The balance of account 4360. Amounts excluded from ratemaking are removed in row 1885."

The instruction for row 1880 is revised to read, "The balance of account 4370."

The instruction for row 1885 is revised to read, "This amount shall contain the net of: (1) reserve items not included above which the Commission has

expressly included for ratemaking purposes; and (2) reserve items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net reserve allowance and a negative value represents a net reserve disallowance."

The instruction for row 1890 is revised to read, "The total of rows 1810 through 1885".

The instruction for row 1910 is revised to read, "The total of rows 1690 and 1790 less row 1890".

The instruction for row 1915 is revised to read, "The total of rows 1090 and 1290 less rows 1190, 1390, 1490 and 1590".

The instruction for row 1920 is revised to read, "Line 1915 divided by line 1910 multiplied by the appropriate annualizing factor, times 100".

The instruction for row 1926 is inserted. It reads, "To calculate this amount multiply row 1925 by the tax rate (see Table III, row 5000) and subtract the result from row 1925".

The instruction for row 1930 is revised to read, "The total of lines 1915 and 1926".

The instruction for row 1935 is revised to read, "Line 1930 divided by line 1910, multiplied by the appropriate annualizing factor, times 100".

The instruction for row 1950 is revised to read, "Enter this amount pursuant to Part 36.701".

Specific changes to Table I columns descriptions are:

The general description of all columns is revised to read, "Each column is a cost category, access element, or summary thereof, specified in the Commission's Rules. Columns (b), (c) and (d) shall be reported as booked, with the exception of investment items which shall be reported as average booked amounts. Column (e) shall contain the off book adjustments necessary to arrive at the amount subject to separations. The remaining columns shall be reported as adjusted."

The description of column (b) is revised to read, "This column reflects the operating results for each of the rows itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions and are reported as booked with the exception of investment items which shall be reported as average booked amounts."

The description of column (c) is revised to read, "This column reflects the amount of each row pertaining to nonregulated activities in compliance with

Docket 86-111. These amounts are reported as booked with the exception of investment items which shall be reported as average booked amounts."

The description of column (d) is revised to read, "This column reflects adjustments made to each row for costs related to shared network facility arrangements and intra-company subsidiary contracts. These amounts are reported as booked, with the exception of investment items which shall be reported as average booked amounts."

The description of column (e) is revised to read, "This column reflects all remaining adjustments such as: prior period adjustments and accounting adjustments necessary to arrive at the amount subject to separations. In addition, adjustments to accommodate the reallocation of common power costs in Part 36 from the assignment method used in Part 32 should be entered in this column. The affected rows are 1630, 1640 and 1650. Although the reallocation of common power costs between COE categories does not occur until COE is jurisdictionally separated, the adjustments for the reallocated cost must be entered in column (e) and the amount as adjusted for reallocation must be entered in column (f) to preserve the linear integrity of the Quarterly Report. If these adjustments are not entered in column (e), and the adjusted amount is not entered in column (f), column (h) will not equal columns (t) plus (u) plus (v) on these rows. Please footnote the amount(s) of common power cost dollar shifts."

The description of column (f) is revised to read, "This column reflects that portion of each row that must be allocated between state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Column (b) less columns (c), (d) and (e). This amount also equals the total of columns (g) and (h)."

The description of column (l) is deleted.

The description of column (m) is revised to read, "The total of columns (i) through (k), unless the row item is not apportioned among the common line subelements because of the aggregate carrier common line charge. In these instances, total common line will be the only field populated for common line and will not, therefore, equal the total of columns (i) through (k)."

The description of column (o) is revised to read, "This column includes only initial incremental expenditures for hardware and other equipment, and initial incremental presubscription costs related to the provision of equal access which would not be required absent the provision of equal access. This column applies to only those carriers having a separate equal access rate element."

The specific changes to the row instructions for Table II of the Quarterly Report are:

The instruction for row 2010 is revised to read, "Originating Premium CCL MOU are calculated by dividing the originating premium CCL revenue reported to the pool by the originating premium CCL rate, calculated pursuant to Section 69.105".

The instruction for row 2020 is revised to read, "Terminating Premium CCL MOU are calculated by dividing the premium CCL revenue reported to the pool by the premium CCL rate, calculated pursuant to Section 69.105".

The instruction for row 2030 is revised to read, "Originating Non-Premium CCL MOU are calculated by dividing the originating Non-Premium CCL revenues reported to the pool by the product of the originating premium rate and .45, pursuant to Section 69.113".

The instruction for row 2040 is revised to read, "Terminating Non-Premium CCL MOU are calculated by dividing the Non-Premium CCL revenues reported to the pool by the product of the terminating premium CCL rate and .45, calculated pursuant to Section 69.113".

The instruction for row 2050 is revised to read, "Total premium traffic sensitive MOU are calculated using premium local switching revenues and the appropriate rates".

The instruction for row 2060 is revised to read, "Total Non-Premium traffic sensitive MOU are calculated using non-premium local switching revenues and the appropriate rates".

The instruction for row 2090 is revised to read, "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. Enter end of quarter in service amounts."

The instruction for row 2100 is revised to read, "Residence lifeline CPTs for which the interstate subscriber line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission. Enter end of quarter in service amounts."

The instruction for row 2110 is revised to read, "Residence non-lifeline CPTs subject to the residence interstate subscriber line charge, excluding lifeline CPTs. Enter end of quarter in service amounts."

The instruction for row 2120 is revised to read, "The total of multiline business CPTs subject to the multiline business interstate subscriber line

charge including multiline semi-public lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines ordered after July 27, 1983 and Centrex CO and CTX CO-like lines in service or ordered as of July 27, 1983. Enter end of quarter in service amounts for all of these items."

The instruction for row 2130 is deleted.

The instruction for row 2140 is revised to read, "Special access lines subject to a \$25 surcharge, including WATS lines, as appropriate, after June 1, 1986. Enter end of quarter in service amounts."

The instructions for Table III are inserted.

APPENDIX II

This document provides the instructions for FCC Report 43-01, the ARMIS Quarterly Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following two sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition - an illustration of the rows and columns to be reported and their definitions.

NOTE: These instructions supersede and completely replace the previous instructions, dated August 1989. The changes incorporated in this appendix are listed in Appendix I.

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-01, the ARMIS Quarterly Report, to the Commission.

B. General Information

1. FCC Report 43-01 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every local exchange carrier with operating revenues for the preceding year in excess of \$100 million.
2. Affected carriers shall file by March 31, June 30, September 30 and December 31 of each year the report for the previous calendar quarter. The initial report in this revised format will be filed in July 1990 and will contain data for the first quarter of calendar year 1990.
3. The report shall be filed on a study area (jurisdiction) basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should prominently label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and the diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-01, which identifies the filing as the ARMIS Quarterly Report. The period identifies the year and quarter covered by the data. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a quarter's data. Higher numbers (2, 3, etc.) would be used if

needed for successive revisions to correct that quarter's submission.

8. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.

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

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

D. Where to File

1. Carriers submitting FCC Report 43-01 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, International Transcription Services, Inc., (ITS). These copies should be mailed to the attention of Wilbur Thomas of ITS at Suite 140, 2100 M Street, N.W., Washington, D.C. 20037 or delivered to ITS in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIESFOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confi- dential Paper Report	Confi- dential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
FCC Secretary Room 222 1919 M Street, N.W. Washington, D.C. 20554	1	-	-	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W. Washington, D.C. 20554	1	1	1	1	1
ITS - Room 246 ATTN: Wilbur Thomas 1919 M Street, N.W. Washington, D.C. 20036	1	-	-	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Unre- stricted Paper Report	Unre- stricted Automated Report (diskette)
FCC Secretary Room 222 1919 M Street, N.W. Washington, D.C. 20554	1	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W. Washington, D.C. 20554	1	1	1
ITS - Room 246 ATTN: Wilbur Thomas 1919 M Street, N.W. Washington, D.C. 20036	1	1	1

E. Footnotes

1. If any data for the current period differs materially from that for the previous period or the corresponding period of the preceding year and the difference is not self-explanatory but was caused by unusual circumstances, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from the procedures prescribed by the Commission's rules.
3. Significant out-of-period adjustments must be footnoted and fully explained.
4. Do not include explanatory footnotes in the transmittal letter. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-01. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission.
2. These references must be included in the Erratum Records and the Erratum Table as specified in the Automated Report Specifications.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-01 by including a signed certification statement as the last page of the paper report.
2. The text of the certification statement is included on page 25 of 25 in Attachment II.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-01, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.

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

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-01 may be examined by the public from 9:00 to 11:00 a.m. and from 2:00 to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-01 may be obtained from the FCC's contractor for public records duplication, ITS. Parties should contact Wilbur Thomas of ITS at (202) 857-3800.

For further information regarding these procedures, contact:

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

Estimated Average Burden Hours Per Response: 115 hours

SUMMARY

This document provides the Report Definition for FCC Report 43-01, the ARMIS Quarterly Report, and lists the revenue, revenue requirement, and demand data which must be provided quarterly by study area. It contains the following:

	<u>Pages</u>
Table I - Cost and Revenue Table	3 thru 4
Table II - Demand Analysis Table	5
Table III - Restated Data Table	6 thru 8
Table I - Row Instructions	9 thru 15
Table I - Column Descriptions	16 thru 18
Table II - Demand Analysis Table Definitions	19 thru 20
Table III - Row Instructions	21 thru 23
Table III - Column Descriptions	23
Certification	24

All monetary figures must be rounded to the nearest thousand dollars. All rate of return data fields (Rate of Return and Rate of Return including Refund) must be entered in percent and must be rounded to 2 decimal places. All minutes of use figures must be rounded to the nearest thousand; all access line figures must be provided to the nearest whole number.

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

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

This report definition supersedes all previously released report definitions. Please DO NOT use older report definition releases for preparation of FCC Form 43-01.

NOTICE: The ARMIS Quarterly Report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis table containing interstate access demand data and a summary data table to capture the financial impact of prior-period-adjustments that have been made since the last quarterly report. The ARMIS Quarterly Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 115 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington DC 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, DC 20503.

FCC REPORT 43-01
ARNIS QUARTERLY REPORT

Approved by OMB
3060-0395
Expires 10/31/90

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXX
STUDY AREA: XXXXXXXXXXXXXXXXXXXX
PERIOD: From mmn YYYY To mmn YYYY
COSAs: XXXX

XXXXXXXXXX VERSION
SUBMISSION X
TABLE I

TABLE I - COST AND REVENUE TABLE
(Dollars in thousands)

Row	Classification (a)	Total (b)	Nonreg (c)	ENFA and Intra-co Adjustments (d)	All Other Adjustments (e)	Subject to Reparations (f)	State (g)	Interstate (h)	Common Line			Total (m)
									Pay (i)	Inside Wire (j)	RTT (k)	
Revenues												
1010	Basic Local Service											
1020	Network Access Services		N/A						N/A	N/A	N/A	N/A
1030	Toll Network Services		N/A						N/A	N/A	N/A	N/A
1040	Miscellaneous								N/A	N/A	N/A	N/A
1050	Settlements								N/A	N/A	N/A	N/A
1060	Uncollectibles		N/A						N/A	N/A	N/A	N/A
1090	Net Revenues								N/A	N/A	N/A	N/A
Expenses												
1110	Equal Access Expenses	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A
1120	Plant Specific											
1130	Plant Non-Specific											
1140	Customer Operations Marketing											
1150	Customer Operations Services											
1160	Corporate Operations											
1170	Access		N/A									
1180	Depreciation/Amortization											
1195	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1190	Total Operating Expenses											
Other Operating Items												
1290	Other Operating Income/Losses											
Non-operating Items												
1310	Interest and Related Items											
1320	Inc Effect/Jurisdiction Differenc		N/A	N/A				N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items											
1340	AFUDC											
1350	Special Charges											
1360	All Other Non-operating Items											
1370	FCC Non-operating Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1390	Total Non-operating Items											
Other Taxes												
1410	State and Local Income								N/A	N/A	N/A	
1420	Other State and Local								N/A	N/A	N/A	
1490	Total Other Taxes								N/A	N/A	N/A	
Federal Income Taxes												
1510	Fixed Charges											
1520	IRS Income Adjustment		N/A									
1530	FCC Taxable Income Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1540	IRC Amortization											
1550	FCC IRC Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1590	Federal Income Taxes								N/A	N/A	N/A	
Plant-in-Service												
1610	Equal Access Investment	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A
1620	Support Plant											
1630	Operator Systems Equipment								N/A	N/A	N/A	N/A
1640	COE Switching								N/A	N/A	N/A	N/A
1650	COE-Transmission								N/A	N/A	N/A	N/A
1660	Cable and Wire Facilities									N/A		
1670	NOT Equipment									N/A		
1680	Amortizable Assets											
1690	Total Plant											
Other Investments												
1710	Property Held for Future Use											
1720	Plant Under Construction											
1730	Plant Acquisition Adjustment		N/A	N/A								
1740	Investment in Nonaffiliated Cos											
1750	Other Deferred Charges											
1760	Inventories											
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A					
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1790	Total Other Investments											
Reserves												
1810	Other Jurisdictional Assets-Net		N/A	N/A					N/A	N/A	N/A	N/A
1820	Accumulated Depreciation											
1830	Accumulated Amortization											
1840	Deferred FIT											
1850	Customer Deposits											
1870	Other Deferred Credits											
1880	Other Juris Liab & Deferr Crs-Net		N/A	N/A								
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	N/A					
1890	Total Reserves											
Return Data												
1910	Average Net Investment	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1915	Net Return	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1924	FCC Ordered Refund	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1926	Refund Adjusted for Taxes	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1930	Net Return Including FCC Refund	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
1935	Rate of Return (including refund)	N/A	N/A	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A
Miscellaneous Data												
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A
1960	Universal Service Fund	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A
1970	Common Line Support-Long Term	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A
1980	Common Line Support-Transitional	N/A	N/A	N/A	N/A				N/A	N/A	N/A	N/A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: Reporting Period Ending mmm yyyy
 CUSA: xxxx

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE III
 PAGE

TABLE III - RESTATED DATA TABLE
 (Dollars in thousands)

Row	Classification (a)	Nonregulated		
		Current Quarter (b)	EP to Date (c)	Previous EP (d)
3010	Net Revenues			
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return	N/A	N/A	N/A
4020	Rate of Return	N/A	N/A	N/A
4030	FCC Ordered Refund	N/A	N/A	N/A
4040	Refund Adjusted for Taxes	N/A	N/A	N/A
4050	Net Return Including FCC Refund	N/A	N/A	N/A
4060	Rate of Return Including Refund	N/A	N/A	N/A

Row	Classification (a)	Subject to Separations		
		Current Quarter (e)	EP to Date (f)	Previous EP (g)
3010	Net Revenues			
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return			
4020	Rate of Return			
4030	FCC Ordered Refund			
4040	Refund Adjusted for Taxes			
4050	Net Return Including FCC Refund			
4060	Rate of Return Including Refund			

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: Reporting Period Ending mmm yyyy
 COSA: xxxx

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE III
 PAGE

TABLE III - RESTATED DATA TABLE
 (Dollars in thousands)

Row	Classification (a)	Interstate		
		Current	EP to	Previous
		Quarter (h)	Date (i)	EP (j)
3010	Net Revenues			
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return			
4020	Rate of Return			
4030	FCC Ordered Refund			
4040	Refund Adjusted for Taxes			
4050	Net Return Including FCC Refund			
4060	Rate of Return Including Refund			

Row	Classification (a)	Common Line		
		Current	EP to	Previous
		Quarter (k)	Date (l)	EP (m)
3010	Net Revenues			
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return			
4020	Rate of Return			
4030	FCC Ordered Refund			
4040	Refund Adjusted for Taxes			
4050	Net Return Including FCC Refund			
4060	Rate of Return Including Refund			

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: Reporting Period Ending mmm yyyy
 CUSA: xxxx

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 TABLE III
 PAGE

TABLE III - RESTATED DATA TABLE
 (Dollars in thousands)

Row	Classification (a)	Traffic Sensitive		
		Current Quarter (n)	EP to Date (o)	Previous EP (p)
		3010	Net Revenues	
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return			
4020	Rate of Return			
4030	FCC Ordered Refund			
4040	Refund Adjusted for Taxes			
4050	Net Return Including FCC Refund			
4060	Rate of Return Including Refund			

Row	Classification (a)	Special Access		
		Current Quarter (q)	EP to Date (r)	Previous EP (s)
		3010	Net Revenues	
3020	Total Operating Expenses			
3030	Other Operating Income/Losses			
3040	Total Non-Operating Items			
3050	Total Other Taxes			
3060	Total Federal Income Taxes			
3070	Total Plant-in-Service			
3080	Total Other Investments			
3090	Total Reserves			
4000	Average Net Investment			
4010	Net Return			
4020	Rate of Return			
4030	FCC Ordered Refund			
4040	Refund Adjusted for Taxes			
4050	Net Return Including FCC Refund			
4060	Rate of Return Including Refund			

RELATED DATA

Row	Classification (t)	Amount (u)
5000	Tax Rate	
5010	ROR Multiplicative Factor	

TABLE I - COST AND REVENUE TABLE

GENERAL INSTRUCTIONS

Table I requires the quarterly reporting of data on a current year to date basis for 20 columns and for 73 rows that contain revenue, expense, reserve and investment data for all aspects of the carriers' operations.

ROW INSTRUCTIONS

Each row is an element related to a study area's revenue or revenue requirement.

<u>Row</u>	<u>Item Description</u>
<u>Revenues</u>	
1010.	Basic Local Service - The total of accounts 5001 through 5060.
1020.	Network Access Services - The total of accounts 5081 through 5084.
1030.	Toll Network Services - The total of accounts 5100, 5110 and 5121 through 5160, exclusive of account 5129.
1040.	Miscellaneous - The total of accounts 5230 through 5250, 5261 through 5264, 5270 and 5280.
1050.	Settlements - The total of accounts 5069, 5129, 5169 and 5269. Carriers which do not retain the Class A accounts throughout separations and access reporting will include these amounts in the Class B accounts reported on rows 1010, 1030 and 1040.
1060.	Uncollectibles - The total of accounts 5301 and 5302.
1090.	Net Revenues - The total of rows 1010 through 1050 less row 1060.
<u>Expenses</u>	
1110.	Equal Access - This amount is equal to the total of all amounts that have been removed from the primary expense accounts pursuant to Section 36.421. Such expenses include only those expenses which are directly related to the provision of equal access. Equal access expenses must be spread among the access elements on this row in columns (f), (g) and (h). In column (o) these amounts must be spread among the access elements in rows 1120 through 1185, except row 1170, as well as entered on row 1110. Do not enter equal access amounts in rows 1120 through 1185 in columns other than column (o), (r) and (t). Carriers not having an equal access tariff must enter equal access expenses on this row in columns (n), (p), (r) and (t).
1120.	Plant Specific - The total of accounts 6112 through 6116, 6121 through 6124, 6211 through 6220, 6231, 6232, 6311 through 6362, and 6411 through 6441.
1130.	Plant Non-Specific - The total of accounts 6511, 6512 and 6531 through 6535.
1140.	Customer Operations Marketing - The total of accounts 6611 through 6613.

1150. Customer Operations Services - The total of accounts 6621 through 6623.
1160. Corporate Operations - The total of accounts 6711, 6712, 6721 through 6728 and 6790.
1170. Access - The balance of account 6540.
1180. Depreciation/Amortization - The total of accounts 6561 through 6565.
1185. FCC Expense Adjustment - This amount shall contain the net of: (1) expense and other tax items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) expense and other tax items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance.
1190. Total Operating Expenses - The total of rows 1110 through 1185. In column (o) this amount equals the total of rows 1120 through 1185.

Other Operating Items

1290. Other Operating Income/Losses - This amount shall contain the net of accounts 7110 through 7160 and 7990. A positive value represents income and a negative value represents loss.

Non-operating Items

1310. Interest and Related Items - The total of accounts 7510 through 7540. Amounts excluded from ratemaking are removed in row 1370. Do not remove interest paid relating to capital leases in row 1370. This amount must be apportioned on a basis consistent with the associated capital leases in account 2680, pursuant to Section 36.223(a).
1320. Income Effects of Jurisdictional Ratemaking Differences (Net) - The balance of account 7910. A positive value represents an increase to net income and a negative value represents a decrease to net income.
1330. Extraordinary Items - The total of accounts 7610 through 7640. Amounts excluded from ratemaking are removed in row 1370. A positive value represents an income credit and a negative value represents an income charge.
1340. Allowance for Funds Used During Construction - The balance of account 7340. Amounts excluded from ratemaking are removed in row 1370.
1350. Special Charges - The balance of account 7370. Amounts excluded from ratemaking are removed in row 1370.
1360. All Other Non-operating Items - The total of accounts 7310 through 7330, 7350 and 7360. Amounts excluded from ratemaking are removed in row 1370. A positive value represents income and a negative value represents a loss.

1370. FCC Non-operating Adjustment - This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance.
1390. Total Non-operating Items - The total of rows 1310, 1350 and 1370 less rows 1320, 1330, 1340 and 1360.

Other Taxes

1410. State and Local Income - The total of accounts 7230 and the appropriate portion of account 7250 for column (b). For column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in column (d). For columns (f) through (v) allocate this amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a).
1420. Other State and Local - The balance of account 7240 for column (b). For column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to intra-company transactions in column (d). Calculate this amount for the remaining columns pursuant to Section 36.412.
1490. Total Other Taxes - The total of rows 1410 and 1420.

Federal Income Taxes

1510. Fixed Charges - The amount of fixed charges (accounts 7510, 7530 and 7540) attributable to the operations is obtained by subtracting the tax component (positive or negative) attributable to nonoperating fixed charges (the ratio of nonoperating investment to total investment). Enter only the amount attributable to operating fixed charges in this row. Do not include interest paid relating to capital leases on this row, see instruction for row 1310.
1520. IRS Income Adjustment - This amount is the difference between taxable income reported for IRS purposes and the taxable income shown in accordance with Part 32. A positive value represents a net increase to taxable income and a negative value represents a net decrease to taxable income.
1530. FCC Taxable Income Adjustment - This shall contain the net of: (1) taxable income not included above which the Commission has expressly allowed for ratemaking purposes; and (2) taxable income included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a taxable income allowance and a negative value represents a taxable income disallowance.

1540. Investment Tax Credit Amortization - Enter the unamortized balance of account 7210 in columns (b) and (c). Enter the amortized balance of account 7210 in columns (d) and (f) through (v).
1550. FCC Investment Tax Credit Adjustment - This shall contain the net of: (1) ITC not included above which the Commission has expressly allowed for ratemaking purposes; and (2) the ITC included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance to amortized investment tax credit and a negative value represents a net disallowance.
1590. Net Federal Income Taxes - For column (b), enter the total of accounts 7220 and the appropriate portion of 7250 minus the amortized amount of account 7210. For column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For column (e) this amount is the total of rows 1510 and 1540. For columns (d) and (f) through (v), calculate this amount by applying the applicable statutory federal income tax rate to the adjusted taxable income (row 1090 plus rows 1290, 1520 and 1530 less rows 1190, 1390, 1490, 1510, less rows 1540 and 1550). NOTE: If row 1290 is a net loss the amount should be subtracted from row 1090 rather than added.

Plant-in-Service

All investment data reported in columns (b) through (v) must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of the investment balance for the end of the previous year and the end of the month investment balances for each month in the current reporting period by the number of months in the reporting period plus 1.

1610. Equal Access Investment - This amount is equal to the total of all amounts that have been removed from the primary investment accounts pursuant to Section 36.191. Such investment includes only that investment which is directly related to the provision of equal access. Equal access investment must be spread among the access elements on this row for columns (f), (g) and (h). In column (o) these amounts must be spread among the access elements in rows 1620 through 1680 as well as the total entered on row 1610. Do not enter equal access amounts in rows 1620 through 1680 in columns other than column (o), (r) and (t). Carriers not having an equal access tariff must enter equal access investment on this row in columns (n), (p), (r) and (t).
1620. Support Plant - The total of accounts 2111 through 2124.
1630. Operator Systems Equipment - The balance of account 2220.
1640. Central Office Equipment-Switching - The total of accounts 2211 through 2215.
1650. Central Office Equipment-Transmission - The total of accounts 2231 and 2232.

- 1660. Cable and Wire Facilities - The total of accounts 2411 through 2441.
- 1670. Information Origination/Termination Equipment - The total of accounts 2311 through 2362.
- 1680. Amortizable Assets - The total of accounts 2681, 2682 and 2690.
- 1690. Total Plant - The total of rows 1610, 1620, 1630, 1640, 1650, 1660, 1670 and 1680. In column (o) this amount equals the total of rows 1620, 1630, 1640, 1650, 1660, 1670 and 1680.

Other Investments

- 1710. Property Held for Future Telecommunications Use - The balance of account 2002.
- 1720. Telecommunications Plant Under Construction - The total of accounts 2003 and 2004. Amounts excluded from ratemaking are removed in row 1780.
- 1730. Plant Acquisition Adjustment - The balance of account 2005. Amounts excluded from ratemaking are removed in row 1780.
- 1740. Investment in Nonaffiliated Companies - The balance of account 1402. The amount directly related to Class B Rural Telephone Bank Stock shall be included in the rate base. Amounts excluded from ratemaking are removed in row 1780.
- 1750. Other Deferred Charges - The balance of accounts 1438 and 1439. Amounts excluded from ratemaking are removed in row 1780.
- 1760. Inventories - The balance of account 1220.
- 1770. Cash Working Capital - This amount equals that portion of investment required to meet current expenses. The calculation of this amount shall take into account revenue and expense items which are received or paid for before the service is rendered and expense items received or disbursed after the service is rendered. This amount must be developed pursuant to CC Docket 86-497.
- 1780. FCC Investment Adjustment - This amount shall contain the net of: (1) investment items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) investment items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net asset allowance and a negative value represents a net disallowance.
- 1790. Total Other Investments - The total of rows 1710 through 1780.

Reserves

1810. Other Jurisdictional Assets-Net - The balance of Account 1500. A positive value represents a reduction to assets and a negative value represents an increase to assets.
1820. Accumulated Depreciation - The total of accounts 3100 and 3200.
1830. Accumulated Amortization - The total of accounts 3410, 3420, 3500 and 3600.
1840. Deferred Federal Income Taxes - The total of accounts 4100 and 4340.
1850. Customer Deposits - The balance of account 4040. This amount is separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service.¹
1870. Other Deferred Credits - The balance of account 4360. Amounts excluded from ratemaking are removed in row 1885.
1880. Other Jurisdictional Liabilities and Deferred Credits-Net - The balance of account 4370.
1885. FCC Reserve Adjustment - This amount shall contain the net of: (1) reserve items not included above which the Commission has expressly included for ratemaking purposes; and (2) reserve items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net reserve allowance and a negative value represents a net reserve disallowance.
1890. Total Reserves - The total of rows 1810 through 1885.

Return Data

1910. Average Net Investment - The total of rows 1690 and 1790 less row 1890.
1915. Net Return - The total of rows 1090 and 1290 less rows 1190, 1390, 1490 and 1590.
1920. Rate of Return - Line 1915 divided by line 1910, multiplied by the appropriate annualizing factor, times 100.
1925. FCC Ordered Refund - This amount should be developed in accordance with CC Docket 84-800, Phase I.
1926. Refund Adjusted for Taxes - To calculate this amount multiply row 1925 by the tax rate (see Table III, row 5000) and subtract the result from row 1925.

¹ This method for separation of customer deposits between state and interstate will be used as an interim measure until such time as provision is made for separation of customer deposits in Part 36 of the Commission's Rules. See Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, Report and Order, 3 FCC Rcd 269 (1987).

1930. Net Return --Including --FCC Refund --The total of lines 1915 and 1926.
1935. Rate of Return Including FCC Refund - Line 1930 divided by line 1910, multiplied by the appropriate annualizing factor, times 100.

Miscellaneous Data

1950. Lifeline Adjustment - Enter this amount pursuant to Part 36.701.
1960. Universal Service Fund - Carriers with higher than average non-traffic-sensitive loop costs must report their interstate allocation, as reported to NECA for this reporting period, on this line.
1970. Common Line Support-Long Term - Enter the amount of long term support submitted to NECA pursuant to Part 69.112(a). This item is a negative amount.
1980. Common Line Support-Transitional -- Enter the amount of transitional support received (positive amount) or disbursed (negative amount) pursuant to Part 69.112(b).

TABLE I - COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, specified in the Commission's Rules. Columns (b), (c) and (d) shall be reported as booked, with the exception of investment items which shall be reported as average booked amounts. Column (e) shall contain the off-book adjustments necessary to arrive at the amount subject to separations. The remaining columns shall be reported as adjusted.

<u>Column</u>	<u>Description</u>
b.	<u>Total</u> - This column reflects the operating results for each of the rows itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions and are reported as booked, with the exception of investment items which shall be reported as average booked amounts.
c.	<u>Nonregulated</u> - This column reflects the amount of each row pertaining to nonregulated activities in compliance with Docket 86-111. These amounts are reported as booked, with the exception of investment items which shall be reported as average booked amounts.
d.	<u>SNFA and Intra-company Adjustments</u> - This column reflects adjustments made to each row for costs related to shared network facility arrangements and intra-company subsidiary contracts. These amounts are reported as booked, with the exception of investment items which shall be reported as average booked amounts.
e.	<u>All Other Adjustments</u> - This column reflects all remaining adjustments such as: prior period adjustments and accounting adjustments necessary to arrive at the amount subject to separation. In addition, adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method used in Part 32 should be entered in this column. The affected rows are 1630, 1640 and 1650. Although the reallocation of common power costs between COE categories does not occur until COE is jurisdictionally separated, the adjustments for the reallocated cost must be entered in column (e) and the amount as adjusted for reallocation must be entered in column (f) to preserve the linear integrity of the Quarterly Report. If these adjustments are not entered in column (e), and the adjusted amount is not entered in column (f), column (h) will not equal columns (t) plus (u) plus (v) on these rows. Please footnote the amount(s) of common power cost dollar shifts.

- f. Subject to Separations - This column reflects that portion of each row that must be allocated between state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Column (b) less columns (c), (d) and (e). This amount also equals the total of columns (g) and (h).
- g. State - This column reflects that portion of each row that is allocated to the state jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Part 36.142.
- h. Interstate - This column reflects that portion of each row that is allocated to the interstate jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules.
- Common Line - These columns reflect those amounts that are assigned to the common line access element pursuant to Part 69 of the Commission's Rules. These costs are recovered through Subscriber Line Charges and a carrier common line charge assessed upon all interexchange carriers who use local exchange common line facilities for the provision of interstate or foreign telecommunications services.
- i. Pay - This column reflects that portion of each row applicable to Pay Telephone Common Line Access charges pursuant to Part 69 of the Commission's Rules.
- j. Inside Wire - This column reflects that portion of each row applicable to Common Line Access charges associated with inside wire pursuant to Part 69 of the Commission's Rules.
- k. Base Factor Portion (BFP) - This column reflects that portion of Common Line Access charges not assigned to Pay, Inside Wire or CPE pursuant to Part 69 of the Commission's Rules.
- m. Total Common Line - The total of columns (i) through (k), unless the row item is not apportioned among the common line subelements because of the aggregate carrier common line charge. In these instances, total common line will be the only field populated for common line and will not, therefore, equal the total of columns (i) through (k).
- Traffic Sensitive - Traffic Sensitive plant is engineered to handle anticipated volumes of calls. These columns reflect those amounts that are assigned to the Traffic Sensitive Access elements and subelements pursuant to Part 69 of the Commission's Rules.

- n. Switching - This column reflects that portion of each row associated with connection of toll lines to toll lines, or toll lines to local central offices, exclusive of equal access costs if the exchange carrier has a separate equal access rate element. The amounts entered in this column are applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
- o. Equal Access - This column includes only initial incremental expenditures for hardware and other equipment, and initial incremental presubscription costs related to the provision of equal access which would not be required absent the provision of equal access. This column applies to only those carriers having a separate equal access rate element.
- p. Transport - This column reflects that portion of each line item applicable to charges assessed upon all interexchange carriers who use switching or transport facilities that are apportioned to the transport element or elements for purposes of apportioning net investment. The amounts entered in this column are assigned to the Transport Access element pursuant to Part 69 of the Commission's Rules.
- q. Information - This column reflects that portion of each row applicable to charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks. The amounts entered in this column are assigned to the Information Access element pursuant to Part 69 of the Commission's Rules.
- r. Total Traffic Sensitive - The total of columns (n) through (q).
- s. Special Access - This column reflects that portion of each row applicable to the total of all sub-elements that have been established for the use of equipment or facilities assigned to the Special Access element for purposes of apportioning net investment. The amounts entered in this column are assigned to the Special Access element pursuant to Part 69 of the Commission's Rules.
- t. Total Access - The total of columns (m), (r) and (s).
- u. Billing and Collection - This column reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- v. Interexchange (IX) - This column reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

TABLE II - DEMAND ANALYSIS TABLEDEFINITIONS

Originating minutes of use (MOU) is a measurement of traffic on originating MTS and MTS-like common lines.

Terminating MOU is a measurement of traffic on terminating MTS and MTS-like, originating 800, terminating outWATS, originating open-end-FX and terminating open-end-FX common lines.

Premium carrier common line (CCL) MOU is a measurement of Feature Group A (FGA) and Feature Group B (FGB) traffic originating from or terminating at offices converted to equal access, plus all Feature Group C (FGC), Feature Group D (FGD), and interstate/intraLATA MOU, excluding closed-end WATS and WATS type MOU.

Non-Premium CCL MOU is a measurement of FGA and FGB access MOU originating and/or terminating at offices not converted to equal access.

Rows 2010 through 2060 of this table should contain monthly details of quarterly data. Rows 2090 through 2150 should be reported as of the end of the quarter.

MONTHLY DATA - END OF QUARTER VIEW

<u>Row</u>	<u>DESCRIPTION</u>
2010.	Originating Premium CCL MOU are calculated by dividing the originating premium CCL revenue reported to the pool by the originating premium CCL rate, calculated pursuant to Section 69.105.
2020.	Terminating Premium CCL MOU are calculated by dividing the premium CCL revenue reported to the pool by the premium CCL rate, calculated pursuant to Section 69.105.
2030.	Originating Non-Premium CCL MOU are calculated by dividing the originating Non-Premium CCL revenues reported to the pool by the product of the originating premium rate and .45, pursuant to Section 69.113.
2040.	Terminating Non-Premium CCL MOU are calculated by dividing the Non-Premium CCL revenues reported to the pool by the product of the terminating premium CCL rate and .45, calculated pursuant to Section 69.113.
2050.	Total premium traffic sensitive MOU are calculated using premium local switching revenues and the appropriate rates.

2060. Total Non-Premium traffic sensitive MOU are calculated using non-premium local switching revenues and the appropriate rates.

QUARTERLY DATA

2090. 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. Enter end of quarter in service amounts.
2100. Residence lifeline CPTs for which the interstate subscriber line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission. Enter end of quarter in service amounts.
2110. Residence non-lifeline CPTs subject to the residence interstate subscriber line charge, excluding lifeline CPTs. Enter end of quarter in service amounts.
2120. The total of multiline business CPTs subject to the multiline business interstate subscriber line charge including multiline semi-public lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines ordered after July 27, 1983 and Centrex CO and CTX CO-like lines in service or ordered as of July 27, 1983. Enter end of quarter in service amounts for all of these items.
2140. Special access lines subject to a \$25 surcharge, including WATS lines, as appropriate, after June 1, 1986. Enter end of quarter in service amounts.
2150. Total billable access lines is the sum of rows 2090 through 2140.

TABLE III - RESTATED DATA TABLE

GENERAL INSTRUCTIONS

Table III requires current quarter data, enforcement period to date data, and cumulative previous enforcement period data for 16 key elements for each of the following categories: Nonregulated, Subject to Separations, Interstate, Common Line, Traffic Sensitive, and Special Access.

Amounts reported for the current quarter and for the enforcement period to date shall include all adjustments necessary to reflect the proper ratemaking amounts for the applicable reporting period. Amounts reported for the previous enforcement period shall reflect the cumulative amounts for that period including all necessary adjustments applicable to the previous period, through the end of the quarter covered by this report.

Data entered in the current quarter columns include only revenues earned and costs incurred during the reporting period. Amounts reported in this column shall agree with amounts in Table I for the first quarter of each year and with corresponding amounts reported in the current quarter column of the FCC Form 492. Amounts reported in the enforcement period to date columns shall correspond to amounts reported in the cumulative columns of the FCC Form 492. Previous enforcement period columns shall report cumulative data for the immediately preceding enforcement period including all adjustments to that enforcement period's data.

ROW INSTRUCTIONS

3010. Net Revenues - Net revenues, as described in Table I, row 1090; or FCC Form 492, row 1.
3020. Total Operating Expenses - Enter operating expenses, as described in Table I, row 1190 in this row.
3030. Other Operating Income/Loss - Enter other operating income or losses, as described in Table I, row 1290, in this row.
3040. Total Non-Operating Items - Enter non-operating items, as described in Table I, row 1390, in this row.
3050. Total Other Taxes - Enter other taxes, as described in Table I, row 1490, in this row.
3060. Total Federal Income Taxes - Enter federal income taxes, as described in Table I, row 1590, in this row.

All investment data must be calculated by one of two methods: (1) divide the sum of average monthly investments by the number of months in the reporting period; (2) divide the sum of the investment balance for the end of the previous period and the end of month investment balances for each month in the current reporting period by the number of months in the reporting period plus one.

3070. Total Plant-in-Service - Enter plant-in-service, as described in Table I, row 1690, in this row.
3080. Total Other Investments - Enter all other investments, as described in Table I, row 1790, in this row.
3090. Total Reserves - Enter total reserves, as described in Table I, row 1890, in this row.
4000. Average Net Investment - Enter the total of rows 3070 and 3080 less row 3090. Average Net Investment is described in Table I for row 1910; and in FCC Form 492, row 4.
4010. Net Return - Enter the total of rows 3010 and 3030 less 3020, 3040, 3050 and 3060. Net Return is described in Table I, row 1915; and In FCC Form 492, row 3.
4020. Rate of Return - Calculate by dividing row 4010 by row 4000 and annualizing with the appropriate multiplicative factor as reported on row 5010.
4030. FCC Ordered Refund - This amount shall be developed in accordance with CC Docket 84-800, Phase I. FCC Ordered Refund is described in Table I, row 1925; and in FCC Form 492, row 6.
4040. Refund Adjusted for Taxes - To calculate this amount multiply row 4030 by the tax rate (see row 5000) and subtract the result from row 4030. Refund Adjusted for Taxes is described in Table I, row 1926; and in FCC Form 492, Line 6 instructions, row 4.
4050. Net Return Including FCC Refund - The total of rows 4010 and 4040. Net Return Including FCC Refund is described in Table I, row 1930; and in FCC Form 492, row 7.

4060. Rate of Return Including Refund - Row 4050 divided by row 4000 annualized with a multiplicative factor appropriate for the enforcement period. Rate of Return Including Refund is described in Table I, row 1935; and in FCC Form 492, row 8.

5000. Tax Rate - Enter the tax rate applicable to row 4040. The tax rate is calculated in FCC Form 492, Line 6 instructions, row 3.

5010. ROR Multiplicative Factor - Enter the multiplicative factor used for annualizing rate of return for the measurement period. The following factors shall be used for the appropriate period:

Current Quarter	4
Prior Enforcement Period	0.5
Enforcement Period To Date:	
First Quarter	4
Second Quarter	2
Third Quarter	1.3333
Fourth Quarter	1
Fifth Quarter	0.8
Sixth Quarter	0.6667
Seventh Quarter	0.5714
Eighth Quarter	0.5

COLUMN INSTRUCTIONS

Columns (b), (e), (h), (k), (n) and (q) reflect the amounts assigned to: nonregulated operations, subject to separations, interstate, common line, traffic sensitive and special access for the current reporting period.

Columns (c), (f), (i), (l), (o) and (r) reflect the cumulative amounts assigned to: nonregulated operations, subject to separations, interstate, common line, traffic sensitive and special access for the current enforcement period.

Columns (d), (g), (j), (m), (p) and (s) reflect the cumulative amounts assigned to: nonregulated operations, subject to separations, interstate, common line, traffic sensitive and special access for the prior enforcement period.

CERTIFICATION

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

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

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

CONTACT PERSON _____

TELEPHONE NUMBER _____