

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

DA 91-143

In the Matter of

Revision of ARMIS Report
43-04 (The Access Report)

)
)

ORDER

Adopted: February 4, 1991

Released: February 13, 1991

By the Chief, Common Carrier Bureau:

I. INTRODUCTION AND BACKGROUND

1. This Order adopts minor technical changes to the ARMIS Report 43-04 (Access Report) for the reporting year 1990. These changes are in response to industry suggestions and to staff analysis of previously filed reports.

2. The Access Report, which is filed annually by all local exchange carriers earning \$100 million or more during the reporting year, was adopted by the Chief, Common Carrier Bureau, on May 11, 1989,¹ pursuant to authority delegated in the ARMIS Order². The report provides regulated cost and operating data by study area with the data separated between the state and interstate jurisdictions pursuant to Part 36³ and with the interstate data further allocated to tariff access elements pursuant to Part 69.⁴

1 See 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 4239 (Com. Car. Bur. 1989).

2 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).

3 Title 47--Telecommunication, Chapter I--Federal Communications Commission, Subchapter B--Common Carrier Services, Part 36--Jurisdictional Separations Procedures; Standard Procedures for Separating Telecommunications Property Costs, Revenues, Expenses, Taxes and Reserves for Telecommunications Companies.

4 Title 47--Telecommunication, Chapter I--Federal Communications Commission, Subchapter B--Common Carrier Services, Part 69--Access Charges.

II. DISCUSSION

3. We have compiled the Access Report revisions that we are adopting in the attached Appendix I. We have also received informally other suggested changes, and we will address those at a later time. The revised Access Report filing requirements, instructions, and technical specifications appear in Appendix II.

4. The action contained herein has been analyzed with respect to the Paperwork Reduction Act of 1980 and found to impose a new or modified information collection requirement on the public. Implementation of any new or modified requirement is subject to approval by the Office of Management and Budget as prescribed by the Act.⁵

5. The attached revisions to the Access Report are adopted pursuant to authority delegated to the Bureau in paragraph 58 of the ARMIS Order and Section 0.291 of the Commission's Rules. Because these changes are minor in nature, in most cases made pursuant to the recommendations of the carriers filing the reports, compliance with the notice and comment procedures of the Administrative Procedure Act is unnecessary. See 5 U.S.C. Section 553(B).

III. ORDERING CLAUSE

6. Accordingly, IT IS ORDERED, pursuant to Section 4(i) of the Communications Act of 1934, as amended, 47 U.S.C. Section 154(i), that the Access Report IS REVISED, as set forth in the Appendices hereto.

FEDERAL COMMUNICATIONS COMMISSION



Richard M. Firestone
Chief, Common Carrier Bureau

5 The Office of Management and Budget has approved the current collection of information requirement. The OMB control number for this collection of information requirement is 3060-0395.

APPENDIX I

The specific changes to the Access Report are:

Column (h) is deleted.

Row 999 - This row is added to accommodate entry of Part 36 direct assignment of general support facilities.

Row 1004 - This row is added to accommodate entry for the total of directly assigned and allocated general support facilities.

Row 1130 - Column (r) is opened

Row 1133 - Column (r) is opened

1135 - Column (r) is opened

1144 - Columns (j) and (r) are opened.

1166 - Columns (l), (n) and (p) are opened.

Row 1168 - Columns (l), (n) and (p) are opened.

Row 1219 - Column (r) is opened.

Row 1394 - Columns (e), (g) and (i) are opened.

Row 1419 - This row is added to accommodate entry of Part 36 direct assignment of Other Information Origination/Termination Equipment.

Row 1426 - N/A is inserted in column (f).

Row 1524 - Columns (e) and (g) are opened

Row 2009 - Column (o) is opened.

Row 2195 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2196 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2197 - The category is blank and N/As are inserted in columns (b) through (r)

Row 2198 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2199 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2200 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2201 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2201 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2202 - The category is blank and N/As are inserted in columns (b) through (r).

Row 2230 - The category is retitled "CWC 36/65/69".

Row 2250 - The category is retitled "FCC Inv Adj 65" and column (k) is opened.

Row 3030 - Column (l) is opened

Row 3031 - Column (l) is opened

Row 3070 - N/A is inserted in column (q).

Row 3071 - N/A is inserted in column (q).

Row 3110 - Columns (l) and (o) are opened.

Row 3111 - Columns (l) and (o) are opened

Row 3170 - Columns (e), (g), (i), (m) and (o) are opened.

Row 3171 - Columns (e), (g), (i), (m) and (o) are opened.

Row 3180 - Columns (e), (g), (i), (l) and (o) are opened

Row 3181 - Columns (e), (g), (i), (l) and (o) are opened.

Row 3300 - Column (l) is opened.

Row 3301 - Column (l) is opened.

Row 3332 - This row is added to accommodate entry of Other Net Current Deferred Operating Income Taxes.

Row 3370 - Column (l) is opened

Row 3371 - Column (l) is opened

Row 3402 - This row is added to accommodate entry of Other Net NonCurrent Deferred Operating Income Taxes.

Row 3421 - The category is retitled "FCC Reserve Adj 65"

Row 3422 - This row is added to accommodate entry of Customer Deposits.

Row 3423 - This row is added to accommodate entry of Other Deferred Credits

Row 4030 - Column (d) is opened.

Row 4070 - Columns (e) through (r) are opened.

Row 4072 - Columns (e) through (r) are opened.

Row 4074 - The category is blank and N/As are inserted in columns (b) through (r).

Row 4075 - Column (k) is opened.

Row 4076 - Column (k) is opened.

Row 4080 - N/As are inserted in columns (e) through (r).

Row 4082 - The category is blank and N/As are inserted in columns (b) through (r).

Row 4110 - Column (k) is opened

Row 4120 - Column (k) is opened.

Row 5076 - N/A is inserted in column (f).

Row 6040 - Column (l) is opened.

Row 6041 - Column (l) is opened

Row 6120 - Column (l) is opened

Row 6121 - Column (l) is opened.

Row 6180 - Columns (e), (g), (i), (m) and (o) are opened.

Row 6181 - Columns (e), (g), (i), (m) and (o) are opened.

Row 6190 - Columns (e), (g), (i), (l) and (o) are opened.

Row 6191 - Columns (e), (g), (i), (l) and (o) are opened.

Row 6200 - Columns (j) and (m) are opened

Row 6201 - Columns (j) and (m) are opened.

Row 6221 - N/A is inserted in column (f)

Row 6998 - This row is added to accommodate entry of Part 36 directly assigned Marketing Expenses.

Row 6999 - This row is added to accommodate entry of Part 36 allocated Marketing Expenses.

Row 7206 - Column (p) is opened.

Row 7259 - The category is retitled "Total OB&C 36"

Row 7332 - N/A is inserted in column (r)

Row 7350 - The category is retitled "FCC Expense Adj 65".

Row 8014 - The category is retitled "FCC Inc Adj 65".

Row 8018 - The category is retitled "FCC ITC Adj 65".

Row 8040 - N/A is inserted in column (q).

The specific changes to the General Instructions are:

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

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

General Instruction 4 is revised to read, "When reporting investment amounts for Plant, Other Investment, and Reserves, carriers that perform annual separations studies must report annual investment data; carriers that perform monthly, quarterly, or semi-annual studies must provide average investment data. For example, carriers that perform quarterly studies must sum the data from the four studies and divide by four. When reporting Revenues, Expense, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) Usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven day studies must be projected to reflect each month's total usage for a total of 12 months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted actual contacts should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (4) percentage allocation factors, such as the Loop Allocation Factor, should be reported as a weighted annual average; and, (5) terminations, users, and miles should be reported as a weighted annual average."

"NOTE: Minutes reported may not agree to billed minutes because minutes reported may be based on studies such as the seven day studies in the example for number (1), above."

General Instruction 5 is revised to read, "On the reporting form, each row description is followed by an indication that the data the carrier must enter apply to Parts 36, 65 and/or 69, as appropriate. In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category."

General Instruction 7 is revised to read, "All dollar amounts must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445, it must be entered as 6.45). Do not round row 9007. Amounts of minutes must be rounded to the nearest million except for toll minutes, which must be rounded to the nearest thousand. All seconds including weighted standard work seconds must be rounded to thousands. All weighted actual contacts, users, loops, and terminations must be reported in whole numbers. All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be entered in percent and must be rounded to 4 decimal

places (e.g., 12 2/3 percent should be entered as 12.6667). All other amounts must be rounded to the nearest thousand."

General Instruction 9 is revised to read, "If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4) for the data disk file."

General Instruction 10 is added. It reads, "Adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. Although the reallocation of common power costs between COE categories does not occur until COE is separated, these adjustments must be made prior to entering data in the Access Report in order to preserve its linear integrity. If these adjustments are not made prior to entering the data in this report, columns (p) plus (q) plus (r) will not equal column (d) for rows 1100 through 1400."

The specific changes to the Column Descriptions are:

Column (h) is deleted.

Column (i) Total Common Line is revised to read, "The total of columns (e) through (g), 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 (e) through (g)."

The specific changes to the row instructions are:

Section I, C. Note is revised to read, "Pursuant to National Exchange Carrier Association, 3 FCC Rcd 6042 (1988), members of the National Exchange Carrier Association traffic sensitive pool may treat equal access expenses as expenses incurred in the current year. Those expenses must be reported on rows 60 to 83. All other carriers capitalize those expenses and amortize them over an eight year period pursuant to Petition for Recovery of Equal Access and Network Reconfiguration Costs, 1 FCC Rcd 434, 437 (1986) (Equal Access Reconsideration Order). Those amounts must be reported on rows 90 to 93. Those carriers that capitalize expenses and amortize them over eight years must show the current year's depreciation and amortization expenses on row 76 and all corporate operations expenses on row 90 through 93.

Row 999 is added. It reads, "General Support Facilities that are directly assigned pursuant to Section 36.1(c) and apportioned pursuant to Section 69.307."

Row 1004 is added. It reads, "Total General Support Facilities, total of rows 999 and 1000."

Row 1419 is added. It reads, "Other Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.1(c)."

Row 1428 is revised to read, "Total Category 1, Other Information Origination/Termination Equipment, total of rows 1419, 1420, 1422, 1424, and 1425. Exception: for Column d, include in total only rows 1419, 1420, and 1422."

Row 1540 is revised to read, "Total Telecommunications Plant, excluding amortizable assets, the total of rows 10, 12, 14, 16, 18, 20, 1004, 1410, 1440, and 1530."

Row 2195 is reserved.

Row 2196 is reserved.

Row 2197 is reserved.

Row 2198 is reserved.

Row 2199 is reserved.

Row 2200 is reserved.

Row 2201 is reserved

Row 2202 is reserved.

Row 2203 is revised to read, "Total Other Telecommunications Plant, total of rows 2190, 2191, 2192, and 2193."

Row 3332 is added, It reads, "Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36 and 69."

Row 3340 is revised to read, "Total Net Current Deferred Operating Income Taxes, total of rows 44, 3280, 3290, 3300, 3310, 3320, 3330, and 3332. If net current deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net current deferred operating income taxes on this row, pursuant to Parts 36.506 and 69.2(z) and 69.301(a)."

Row 3402 is added. It reads, "Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36.506 and 69.2(a) and 69.301(a)".

Row 3410 is revised to read, "Total Net Noncurrent Deferred Operating Income Taxes, total of rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402. If net noncurrent deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net noncurrent deferred operating income taxes on this row, pursuant to Parts 36 .506 and 69.2(z) and 69.301(a)."

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

Row 3423 is added. It reads, "Other Deferred Credits that are separated pursuant to Parts 36 and 69."

Row 3430 is revised to read, "Total Reserves and Deferrals, the total of rows 3000, 3080, 3270, 3340, 3410, 3420, 3421, 3422, and 3423."

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

Row 4072 is revised to read, "Social and community welfare contributions and fees that are allocated pursuant to Sections 36.222(c) and 69.4111."

Row 4074 is reserved.

Row 4076 is revised to read, "Total Non-Operating Income and Expenses total of rows 4070 and 4072."

Row 4080 is revised to read, "Interest paid relating to capital leases that is allocated pursuant to Section 36.223(a)."

Row 4082 is reserved.

Row 4120 is revised to read, "Total Operating Revenues less income effects of jurisdictional ratemaking differences, row 4050 less 4100."

Row 5020 is revised to read, "Central Office Expenses that are associated with private lines and are directly assigned pursuant to Section 36.2(a)."

Row 5021 is revised to read, "Central Office Expenses that are associated with message use and are directly assigned pursuant to Section 36.2(a)."

Row 5070 is revised to read, "Cable and Wire Facilities Expenses that are associated with private lines and are directly assigned pursuant to Sections 36.1(c) and 69.341(b)."

Row 5071 is revised to read, "Cable and Wire Facilities Expenses that are associated with message use and are directly assigned pursuant to Sections 36.1(c) and 69.341(b)."

Row 6998 is added. It reads, "Marketing Expenses that are directly associated with sales agency agreements and are directly assigned pursuant to

the Commission's Memorandum Opinion and Order, FCC 85-582, released November 15, 1985."

Row 6999 is added. It reads "Marketing Expenses that are allocated pursuant to Section 36.372."

Row 7000 is revised to read, "Total Marketing Expenses, total of rows 6998 and 6999, including amounts that are allocated pursuant to Sections 69.309 and 69.403."

Row 7070 is revised to read, "Classified directory expenses that are directly assigned pursuant to Section 36.375.(b)(1)."

Row 7071 is revised to read, "TWX directory expenses that are allocated pursuant to Section 36.375(b)(2)."

Row 7073 is revised to read, "Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Sections 36.375(b)(3)."

Row 7075 is revised to read, "Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(4)."

Row 7076 is revised to read, "Total Published Directory Listing Expenses, total of rows 7070, 7071, 7073, and 7075 and assigned pursuant to Section 69.405."

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

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

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

Row 8020 is revised to read, "Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals (row 8021 times the statutory federal income tax rate) less rows 8015 and 8018."

Row 8021 is revised to read, "Approximate net taxable income used to allocate Federal Income Tax pursuant to Sections 36.412(b) and 69.402(a). This amount

equals the sum of rows 4066, 4120, 8013 and 8014 less rows 4072, 7351, 8007 and 8010."

Row 8041 is revised to read, "Net Return equals the sum of rows 4066, 4090, and 4120 less rows 4072, 7351 and 8030."

Row 9002 is revised to read, "Universal Service Fund expense allocation which is calculated pursuant to Sections 36.601-.641. Carriers with higher than average non-traffic-sensitive loop costs must report their interstate allocation, as reported in the June submission to NECA for this reporting period in this row."

Row 9003 is revised to read, "Study area unseparated loop cost which is used to determine the Universal Service Fund expense allocation reported on row 9002 and is calculated pursuant to Section 36.621(a)."

Row 9004 is revised to read, "Study area working loops that are used to calculate the Universal Service Fund expense allocation reported on row 9002 pursuant to Section 36.611(a)(8)."

The specific changes to the Automated Report Specifications are as follows:

The example in B. is revised to read, "For example, the file name for the Unrestricted Version of the Access Report data file to be submitted by Illinois Bell to cover the calendar year 1990, would be LBIL90AC.U01:

LBIL	COSA for Illinois Bell
90	Data for calendar year 1990
AC	Access Report data file
.	decimal point
U	Unrestricted version
01	First submission of this year's data"

C. 4. is revised to read, "Do NOT include "\$" or "%" or embedded commas or decimal points in any numeric data fields, except in the following instances: row number fields will include a decimal point and one decimal place but not a percent sign, and rate of return data fields will include a decimal point and two decimal places but not a percent sign. All other percentage fields will include a decimal point and four decimal places but not a percent sign. (See paragraph D4 below.)"

D. 1. is revised to read, "As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand dollars with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.45 it must be entered as 6.45). Do not round row 9007."

D. 2. is revised to read, "All amounts of minutes or seconds must be rounded to the nearest million, except as noted in number 5, below."

D. 3. is revised to read, "All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand."

D. 4. is revised to read, "All rate of return percentage amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 12 2/3 percent must be entered as 12.6667)."

D. 5. is revised to read, "All seconds, including weighted standard work seconds, must be rounded to thousands. Toll minutes of use on row 1127 must be rounded to thousands."

D. 6. is revised to read, "All weighted actual contacts and users must be displayed in whole numbers."

D. 7. is revised to read, "All amounts for loops and terminations must be displayed in whole numbers."

D. 8. is revised to read, "All other amounts must be rounded to the nearest thousand."

The specific changes to the Paper Report Specifications are:

C. 1. is revised to read, "If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4 or (4) NOT - 4."

D. 1. is revised to read, "As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008, and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445 it must be entered as 6.45). Do not round row 9007."

D. 2. is revised to read; "All amounts of minutes must be rounded to the nearest million except as noted in number 5, below."

D. 3. is revised to read, "All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand."

D. 4. is revised to read, "All rate of return percentage amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be

entered in percent and must be rounded to 4 decimal places (e.g., 12 2/3 percent should be entered as 12.6667)."

D. 5. is revised to read, "All seconds, including weighted standard work seconds, must be rounded to thousands. Toll minutes of use on row 1127 must be rounded to thousands."

D. 6. is revised to read, "All weighted actual contacts and users must be entered in whole numbers."

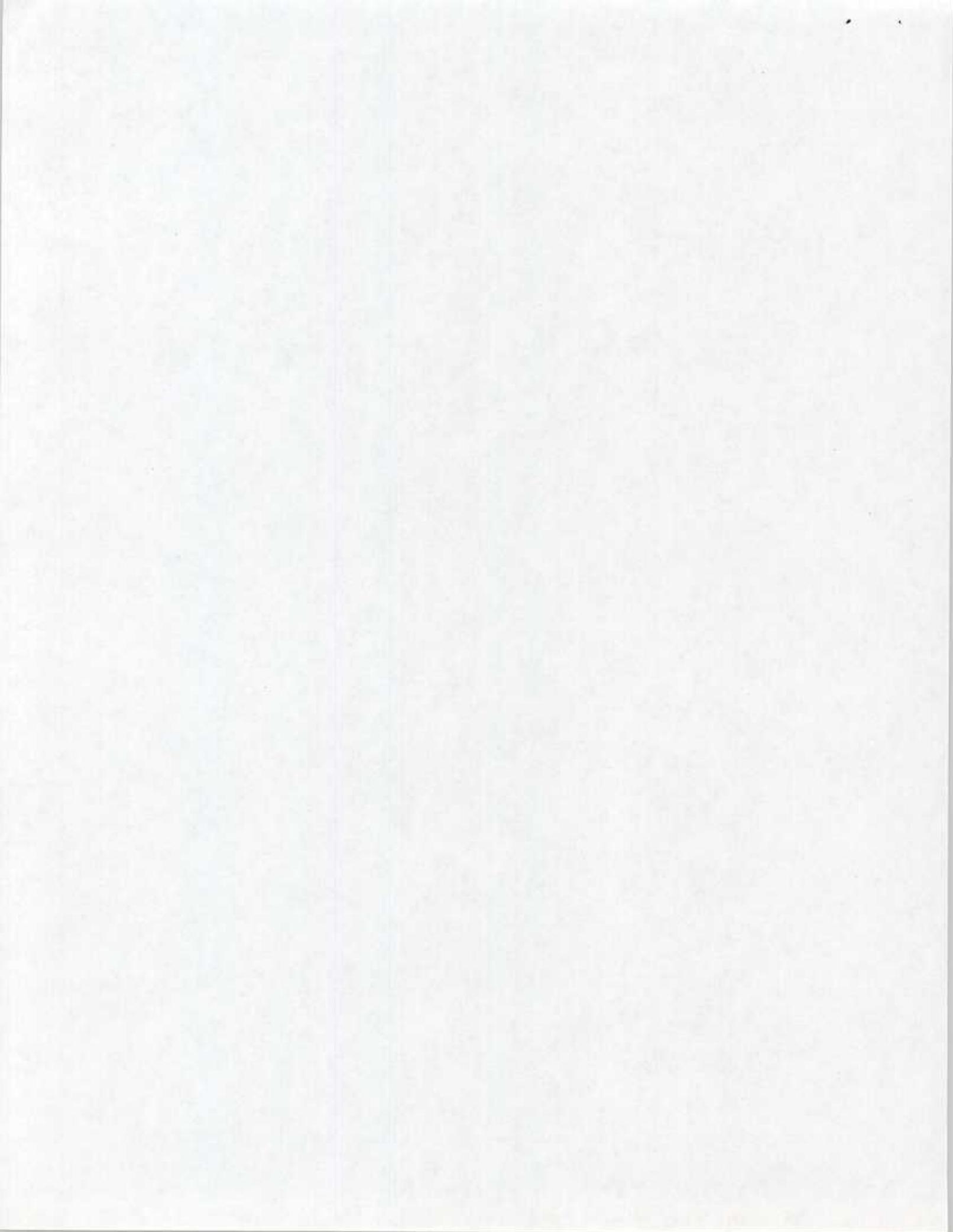
D. 7. is revised to read, "All amounts for loops and terminations just be entered in whole numbers."

D. 8 is revised to read, "All other amounts must be rounded to the nearest thousand."

APPENDIX II

This document provides the instructions for FCC Report 43-04, the ARMIS Access Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition
 - a. Summary - a description of the form and its reporting burden.
 - b. Form - an illustration of the rows and columns to be reported
 - c. Certification - an illustration of the certification page.
 - d. General Instructions - instructions including reporting and rounding conventions.
 - e. Column Descriptions - descriptions of the columns to be reported
 - f. Row Instructions - instructions for completing the rows to be reported.
3. Automated Report Specifications - the detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - specifications for the paper report to be filed.
5. COSA Code Table - the list of four letter COSA codes (CO = Company, SA = Study Area).



A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-04, the ARMIS Access Report, to the Commission.

B. General Information

1. FCC Report 43-04 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every local exchange carrier with operating revenues of \$100 million or more.
2. Affected carriers shall file the report by April 1 of each year for the previous calendar year.
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. The paper report and the diskette should be labeled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records must 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 43-04, which identifies the filing as the ARMIS Access Report. The period identifies the year covered by the report. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a year's data. Higher numbers (2, 3, etc.) should be used if needed for successive revisions to correct that year's submission.

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

- 1 The term "Not Available" is used below to refer only to those items that 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 that are "Not Available." If no data are applicable to a given field the carrier must enter zero. If, in addition to the required study area reports, a carrier submits a report that 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 that 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 that 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 that 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 that was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
3. See paragraph C.5 in the attached Automated Report Specifications and paragraph C.2 in the attached Paper Report Specifications for data entry conventions for these items.

D. Where to File

1. Carriers submitting FCC Report 43-04 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, Downtown Copy Center at 1114 21st Street, N.W., Washington, D.C. 20036 or delivered to Downtown Copy Center in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIES

FOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confidential Paper Report	Confidential 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 Room 812 2000 L Street, N.W. Washington, D.C. 20554	1	1	1	1	1
Downtown Copy Center-Room 246 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 Room 812 2000 L Street, N.W. Washington, D.C. 20554	1		
Downtown Copy Center-Room 246 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 and the difference is not self-explanatory but was caused by unusual circumstances not explained in a previous report, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row instructions as indicated on the reporting form, 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. 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 attached Automated Report Specifications and the attached Paper Report Specifications.

F. Errata

1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-04. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission.
2. These references must be included in the Erratum Records and the Erratum Table as specified in the attached Automated Report Specifications and the attached Paper Report Specifications.

G. Certification

Carriers must certify the accuracy of the data submitted in FCC Report 43-04 by including a signed certification statement as the last page of the paper report.

2. The text of the certification statement is included in the attached Report Definition.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-04, 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 a request for waiver is unacceptable.

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-04 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 43-04 may be obtained from the FCC's contractor for public records duplication, Downtown Copy Center at (202) 452-1422.

For further information regarding these procedures, contact:

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

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

Estimated Average Burden Hours Per Response: 220 hours

SUMMARY

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

Form - an illustration of the rows and columns to be reported

Certification - an illustration of the certification page.

General Instructions - instructions including reporting and rounding conventions.

Column Descriptions - descriptions of the columns to be reported

Row Instructions - instructions for completing the rows to be reported.

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

Public reporting burden for this collection of information is estimated to average 220 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.

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

I. Equal Access

A. Property

10	GSF 36/69				N/A	N/A	N/A
11	#EA MOU 36				N/A	N/A	N/A
12	EA COE Cat 2 36/69				N/A	N/A	N/A
13	#EA MOU 36				N/A	N/A	N/A
14	EA COE Cat 3 36/69				N/A	N/A	N/A
15	#EA MOU 36				N/A	N/A	N/A
16	EA Oth COE 36/69				N/A	N/A	N/A
17	#EA MOU 36				N/A	N/A	N/A
18	EA IOT 36/69				N/A	N/A	N/A
19	#EA MOU 36				N/A	N/A	N/A
20	EA C&WF 36/69				N/A	N/A	N/A
21	#EA MOU 36				N/A	N/A	N/A
22	Amort Ass 36/69				N/A	N/A	N/A
23	#EA MOU 36				N/A	N/A	N/A
24	Other Plant 36/69				N/A	N/A	N/A
25	#EA MOU 36				N/A	N/A	N/A
26	Invtr 36/69				N/A	N/A	N/A
27	#EA MOU 36				N/A	N/A	N/A
28	CWC 36/69				N/A	N/A	N/A
29	#EA MOU 36				N/A	N/A	N/A
30	Total Property 36/69				N/A	N/A	N/A

B. Reserves and Deferrals

40	Acc Depr 36/69				N/A	N/A	N/A
41	#EA MOU 36				N/A	N/A	N/A
42	Acc Amort 36/69				N/A	N/A	N/A
43	#EA MOU 36				N/A	N/A	N/A
44	Ct Def IncTax 36/69				N/A	N/A	N/A
45	#EA MOU 36				N/A	N/A	N/A
46	NoC Def IncTax 36/69				N/A	N/A	N/A
47	#EA MOU 36				N/A	N/A	N/A
48	All Other-Net 36/69				N/A	N/A	N/A
49	#EA MOU 36				N/A	N/A	N/A
50	Tot Res & Def 36/69				N/A	N/A	N/A
51	Net EA Inv 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Common Line (i)	Traffic Sensitive				Total Traffic Sen (n)	Special Access (o)
			Switching (j)	Equal Access (k)	Transport (l)	Information (m)		

I. Equal Access

A. Property

10	GSF 36/69	N/A			N/A	N/A		N/A
11	#EA MOU 36	N/A						
12	EA COE Cat 2 36/69	N/A			N/A	N/A		N/A
13	#EA MOU 36	N/A						
14	EA COE Cat 3 36/69	N/A			N/A	N/A		N/A
15	#EA MOU 36	N/A						
16	EA Oth COE 36/69	N/A			N/A	N/A		N/A
17	#EA MOU 36	N/A						
18	EA IOT 36/69	N/A			N/A	N/A		N/A
19	#EA MOU 36	N/A						
20	EA C&WF 36/69	N/A			N/A	N/A		N/A
21	#EA MOU 36	N/A						
22	Amort Ass 36/69	N/A			N/A	N/A		N/A
23	#EA MOU 36	N/A						
24	Other Plant 36/69	N/A			N/A	N/A		N/A
25	#EA MOU 36	N/A						
26	Invtr 36/69	N/A			N/A	N/A		N/A
27	#EA MOU 36	N/A						
28	CWC 36/69	N/A			N/A	N/A		N/A
29	#EA MOU 36	N/A						
30	Total Property 36/69	N/A			N/A	N/A		N/A

B. Reserves and Deferrals

40	Acc Depr 36/69	N/A			N/A	N/A		N/A
41	#EA MOU 36	N/A						
42	Acc Amort 36/69	N/A			N/A	N/A		N/A
43	#EA MOU 36	N/A						
44	Ct Def IncTax 36/69	N/A			N/A	N/A		N/A
45	#EA MOU 36	N/A						
46	NoC Def IncTax 36/69	N/A			N/A	N/A		N/A
47	#EA MOU 36	N/A						
48	All Other-Net 36/69	N/A			N/A	N/A		N/A
49	#EA MOU 36	N/A						
50	Tot Res & Def 36/69	N/A			N/A	N/A		N/A
51	Net EA Inv 36/69	N/A			N/A	N/A		N/A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

Equal Access

Property

10	GSF 36/69		N/A	N/A
11	#EA MOU 36	N/A	N/A	N/A
12	EA COE Cat 2 36/69		N/A	N/A
13	#EA MOU 36	N/A	N/A	N/A
14	EA COE Cat 3 36/69		N/A	N/A
15	#EA MOU 36	N/A	N/A	N/A
16	EA Oth COE 36/69		N/A	N/A
17	#EA MOU 36	N/A	N/A	N/A
18	EA IOT 36/69		N/A	N/A
19	#EA MOU 36	N/A	N/A	N/A
20	EA C&WF 36/69		N/A	N/A
21	#EA MOU 36	N/A	N/A	N/A
22	Amort Ass 36/69		N/A	N/A
23	#EA MOU 36	N/A	N/A	N/A
24	Other Plant 36/69		N/A	N/A
25	#EA MOU 36	N/A	N/A	N/A
26	Invtr 36/69		N/A	N/A
27	#EA MOU 36	N/A	N/A	N/A
28	CWC 36/69		N/A	N/A
29	#EA MOU 36	N/A	N/A	N/A
30	Total Property 36/69		N/A	N/A

B. Reserves and Deferrals

40	Acc Depr 36/69		N/A	N/A
41	#EA MOU 36	N/A	N/A	N/A
42	Acc Amort 36/69		N/A	N/A
43	#EA MOU 36	N/A	N/A	N/A
44	Ct Def IncTax 36/69		N/A	N/A
45	#EA MOU 36	N/A	N/A	N/A
46	NoC Def IncTax 36/69		N/A	N/A
47	#EA MOU 36	N/A	N/A	N/A
48	All Other-Net 36/69		N/A	N/A
49	#EA MOU 36	N/A	N/A	N/A
50	Tot Res & Def 36/69		N/A	N/A
51	Net Ea Inv 36/69		N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

C. Operating Expenses

60	GSF 36/69				N/A	N/A	N/A
61	#EA MOU 36				N/A	N/A	N/A
62	Network Supp 36/69				N/A	N/A	N/A
63	#EA MOU 36				N/A	N/A	N/A
64	CO Exp 36/69				N/A	N/A	N/A
65	#EA MOU 36				N/A	N/A	N/A
66	IOT Expenses 36/69				N/A	N/A	N/A
67	#EA MOU 36				N/A	N/A	N/A
68	C&WF Expenses 36/69				N/A	N/A	N/A
69	#EA MOU 36				N/A	N/A	N/A
70	Oth PP&E Exp 36/69				N/A	N/A	N/A
71	#EA MOU 36				N/A	N/A	N/A
72	Network Oper 36/69				N/A	N/A	N/A
73	#EA MOU 36				N/A	N/A	N/A
74	Access Exp 36/69				N/A	N/A	N/A
75	#EA MOU 36				N/A	N/A	N/A
76	Depr/Amort 36/69				N/A	N/A	N/A
77	#EA MOU 36				N/A	N/A	N/A
78	Marketing Exp 36/69				N/A	N/A	N/A
79	#EA MOU 36				N/A	N/A	N/A
80	Services Exp 36/69				N/A	N/A	N/A
81	#EA MOU 36				N/A	N/A	N/A
82	Corp Op Exp 36/69				N/A	N/A	N/A
83	#EA MOU 36				N/A	N/A	N/A
84	Tot Expenses 36/69				N/A	N/A	N/A

D. Deferred Charges and Expense Amortization

90	DChg Beg Bal 36/69				N/A	N/A	N/A
91	Additions 36/69				N/A	N/A	N/A
92	Deductions 36/69				N/A	N/A	N/A
93	Avg Bal for Yr36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

C. Operating Expenses

60	GSF 36/69	N/A				N/A	N/A		N/A
61	#EA MOU 36	N/A							
62	Network Supp 36/69	N/A				N/A	N/A		N/A
63	#EA MOU 36	N/A							
64	CO Exp 36/69	N/A				N/A	N/A		N/A
65	#EA MOU 36	N/A							
66	IOT Exp 36/69	N/A				N/A	N/A		N/A
67	#EA MOU 36	N/A							
68	C&WF Exp 36/69	N/A				N/A	N/A		N/A
69	#EA MOU 36	N/A							
70	Oth PP&E Exp 36/69	N/A				N/A	N/A		N/A
71	#EA MOU 36	N/A							
72	Network Oper 36/69	N/A				N/A	N/A		N/A
73	#EA MOU 36	N/A							
74	Access Exp 36/69	N/A				N/A	N/A		N/A
75	#EA MOU 36	N/A							
76	Depr/Amort 36/69	N/A				N/A	N/A		N/A
77	#EA MOU 36	N/A							
78	Marketing Exp 36/69	N/A				N/A	N/A		N/A
79	#EA MOU 36	N/A							
80	Services Exp 36/69	N/A				N/A	N/A		N/A
81	#EA MOU 36	N/A							
82	Corp Op Exp 36/69	N/A				N/A	N/A		N/A
83	#EA MOU 36	N/A							
84	Tot Expenses 36/69	N/A				N/A	N/A		N/A

D. Deferred Charges and Expense Amortization

90	DChg Beg Bal 36/69	N/A				N/A	N/A		N/A
91	Additions 36/69	N/A				N/A	N/A		N/A
92	Deductions 36/69	N/A				N/A	N/A		N/A
93	Avg Bal for Yr 36/69	N/A				N/A	N/A		N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

C. Operating Expenses

60	GSF 36/69		N/A	N/A
61	#EA MOU	N/A	N/A	N/A
62	Network Supp 36/69		N/A	N/A
63	#EA MOU 36	N/A	N/A	N/A
64	CO Exp 36/69		N/A	N/A
65	#EA MOU 36	N/A	N/A	N/A
66	IOT Expenses 36/69		N/A	N/A
67	#EA MOU 36	N/A	N/A	N/A
68	C&WF Expenses 36/69		N/A	N/A
69	#EA MOU 36	N/A	N/A	N/A
70	Oth PP&E Exp 36/69		N/A	N/A
71	#EA MOU 36	N/A	N/A	N/A
72	Network Oper 36/69		N/A	N/A
73	#EA MOU 36	N/A	N/A	N/A
74	Access Exp 36/69		N/A	N/A
75	#EA MOU 36	N/A	N/A	N/A
76	Depr/Amort 36/69		N/A	N/A
77	#EA MOU 36	N/A	N/A	N/A
78	Marketing Exp 36/69		N/A	N/A
79	#EA MOU 36	N/A	N/A	N/A
80	Services Exp 36/69		N/A	N/A
81	#EA MOU 36	N/A	N/A	N/A
82	Corp Op Exp 36/69		N/A	N/A
83	#EA MOU 36	N/A	N/A	N/A
84	Tot Expenses 36/69		N/A	N/A

D. Deferred Charges and Expense Amortization

90	DChg Beg Bal 36/69		N/A	N/A
91	Additions 36/69		N/A	N/A
92	Deductions 36/69		N/A	N/A
93	Avq Bal for Yr36/69		N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

II. Telecommunications Plant

A. General Support Facilities (GSF)

999	GSF DA 36/69						
1000	GSF 36/69						
1001	#Big 3 Exp Cls A 36				N/A	N/A	N/A
1002	#Inv Cls B 36				N/A	N/A	N/A
1003	#Inv 69	N/A	N/A				
1004	Tot GSF 36/69						

B. Central Office Equipment (COE)

1. Category 1 COE - Operator Systems Equipment

a) Switchboards at Toll Centers

1100	Separate Toll 36/69				N/A	N/A	N/A
1101	#WSWS 36				N/A	N/A	N/A
1102	Separate Lcl 36/69				N/A	N/A	N/A
1103	#WSWS 36				N/A	N/A	N/A
1104	Comb Lcl Toll 36/69				N/A	N/A	N/A
1105	#WSWS 36				N/A	N/A	N/A
1106	Comb Toll/DSA 36/69				N/A	N/A	N/A
1107	#WSWS 36				N/A	N/A	N/A
1108	Separate DSA 36/69				N/A	N/A	N/A
1109	#WSWS 36				N/A	N/A	N/A
1110	Separate DSB 36/69				N/A	N/A	N/A
1111	#WSWS 36				N/A	N/A	N/A
1112	Tot Toll Ctr 36/69				N/A	N/A	N/A

b) Service Observing Boards

1120	Joint SOB 36		N/A	N/A	N/A	N/A	N/A
1121	#Exchange SOU 36		N/A	N/A	N/A	N/A	N/A
1122	#Toll SOU 36		N/A	N/A	N/A	N/A	N/A
1123	Exchange 36			N/A	N/A	N/A	N/A
1124	Joint Toll 36				N/A	N/A	N/A
1125	Sep Toll SOB 36				N/A	N/A	N/A
1126	Tot Toll SOB 36/69				N/A	N/A	N/A
1127	#Toll MOU 36				N/A	N/A	N/A
1128	#COE 1,2 & 3 69	N/A	N/A		N/A	N/A	N/A
1129	Tot SOB 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

II. Telecommunications Plant

A. General Support Facilities (GSF)

999	GSF DA 36/69							
1000	GSF 36/69			N/A				
1001	#Big 3 Exp Cls A 36	N/A						
1002	#Inv Cls B 36	N/A						
1003	#Inv 69			N/A				
1004	Tot GSF 36/69			N/A				

B. Central Office Equipment (COE)

1. Category 1 COE - Operator Systems Equipment

a) Switchboards at Toll Centers

1100	Separate Toll 36/69	N/A						
1101	#WSWS 36	N/A						
1102	Separate Lcl 36/69	N/A						
1103	#WSWS 36	N/A						
1104	Comb Lcl Toll 36/69	N/A						
1105	#WSWS 36	N/A						
1106	Comb Toll/DSA 36/69	N/A		N/A	N/A			N/A
1107	#WSWS 36	N/A						
1108	Separate DSA 36/69	N/A		N/A	N/A			N/A
1109	#WSWS 36	N/A						
1110	Separate DSB 36/69	N/A						
1111	#WSWS 36	N/A						
1112	Tot Toll Ctr 36/69	N/A		N/A	N/A			N/A

b) Service Observing Boards

1120	Joint SOB 36	N/A						
1121	#Exchange SOU 36	N/A						
1122	#Toll SOU 36	N/A						
1123	Exchange 36	N/A						
1124	Joint Toll 36	N/A						
1125	Sep Toll SOB 36	N/A						
1126	Tot Toll SOB 36/69	N/A		N/A				N/A
1127	#Toll MOU 36	N/A						
1128	#COE 1,2 & 3 69	N/A		N/A				N/A
1129	Tot SOB 36/69	N/A		N/A				N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

Telecommunications Plant

General Support Facilities (GSF)

999	GSF DA 36/69			
1000	GSF 36/69			
1001	#Big 3 Exp Cls A 36	N/A	N/A	N/A
1002	#Inv Cls B 36	N/A	N/A	N/A
1003	#Inv 69			
1004	Tot GSF 36/69			

B. Central Office Equipment (COE)

1. Category 1 COE - Operator Systems Equipment

a) Switchboards at Toll Centers

1100	Separate Toll 36/69	N/A	N/A	
1101	#WSWS 36	N/A	N/A	N/A
1102	Separate Lcl 36/69	N/A	N/A	
1103	#WSWS 36	N/A	N/A	N/A
1104	Comb Lcl Toll 36/69	N/A	N/A	
1105	#WSWS 36	N/A	N/A	N/A
1106	Comb Toll/DSA 36/69		N/A	
1107	#WSWS 36	N/A	N/A	N/A
1108	Separate DSA 36/69		N/A	
1109	#WSWS 36	N/A	N/A	N/A
1110	Separate DSB 36/69	N/A	N/A	
1111	#WSWS 36	N/A	N/A	N/A
1112	Tot Toll Ctr 36/69		N/A	

b) Service Observing Boards

1120	Joint SOB 36	N/A	N/A	N/A
1121	#Exchange SOU 36	N/A	N/A	N/A
1122	#Toll SOU 36	N/A	N/A	N/A
1123	Exchange 36	N/A	N/A	N/A
1124	Joint Toll 36	N/A	N/A	N/A
1125	Sep Toll SOB 36	N/A	N/A	N/A
1126	Tot Toll SOB 36/69		N/A	
1127	#Toll MOU 36	N/A	N/A	N/A
1128	#COE 1,2 & 3 69		N/A	
1129	Tot SOB 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)
c) Auxiliary Service Boards							
1130	Separate DA 36/69				N/A	N/A	N/A
1131	#Toll WSWS 36				N/A	N/A	N/A
1132	#Oth WSWS 36				N/A	N/A	N/A
1133	Toll DA 36/69				N/A	N/A	N/A
1134	#Toll WSWS 36				N/A	N/A	N/A
1135	Other DA 36/69				N/A	N/A	N/A
1136	#Oth WSWS 36				N/A	N/A	N/A
1137	Sep Intct/AIS 36/69				N/A	N/A	N/A
1138	#Sub Line MOU 36				N/A	N/A	N/A
1139	#DA WSWS 36				N/A	N/A	N/A
1140	#Int WSWS 36				N/A	N/A	N/A
1141	#Rate/Route WSWS 36				N/A	N/A	N/A
1142	#Toll WSWS 36				N/A	N/A	N/A
1143	#Oth WSWS 36				N/A	N/A	N/A
1144	Joint ASB DA 36/69				N/A	N/A	N/A
1145	Toll ASB DA 36				N/A	N/A	N/A
1146	#Toll WSWS 36				N/A	N/A	N/A
1147	Oth ASB DA 36				N/A	N/A	N/A
1148	#Oth WSWS 36				N/A	N/A	N/A
1149	Joint ASB Int 36/69				N/A	N/A	N/A
1150	#Sub Line MOU 36				N/A	N/A	N/A
1151	Rate & Route 36/69				N/A	N/A	N/A
1152	#Rate/Route WSWS 36				N/A	N/A	N/A
1153	Tot Joint ASB 36/69				N/A	N/A	N/A
1154	Tot ASB 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special Access (o)
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	
c) Auxiliary Service Boards								
1130	Separate DA 36/69	N/A	N/A	N/A	N/A			N/A
1131	#Toll WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1132	#Oth WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1133	Toll DA 36/69	N/A	N/A	N/A	N/A			N/A
1134	#Toll WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1135	Other DA 36/69	N/A	N/A	N/A	N/A			N/A
1136	#Oth WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1137	Sep Intct/AIS 36/69	N/A		N/A	N/A	N/A		N/A
1138	#Sub Line MOU 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1139	#DA WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1140	#Int WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1141	#Rate/Route WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1142	#Toll WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1143	#Oth WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1144	Joint ASB DA 36/69	N/A		N/A	N/A			N/A
1145	Toll ASB DA 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1146	#TOLL WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1147	Oth ASB DA 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1148	#OTH WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1149	Joint ASB Int 36/69	N/A		N/A	N/A	N/A		N/A
1150	#Sub Line MOU 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1151	Rate & Route 36/69	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1152	#Rate/Route WSWS 36	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1153	Tot Joint ASB 36/69	N/A		N/A	N/A			N/A
1154	Tot ASB 36/69	N/A		N/A	N/A			N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (d)	Billing & Collection (g)	IX (r)
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c) Auxiliary Service Boards

1130	Separate DA 36/69		N/A	
1131	#Toll WSWS 36	N/A	N/A	N/A
1132	#Oth WSWS 36	N/A	N/A	N/A
1133	Toll DA 36/69		N/A	
1134	#Toll WSWS 36	N/A	N/A	N/A
1135	Other DA 36/69		N/A	
1136	#Oth WSWS 36	N/A	N/A	N/A
1137	Sep Intct/AIS 36/69		N/A	N/A
1138	#Sub Line MOU 36	N/A	N/A	N/A
1139	#DA WSWS 36	N/A	N/A	N/A
1140	#Int WSWS 36	N/A	N/A	N/A
1141	#Rate/Route WSWS 36	N/A	N/A	N/A
1142	#Toll WSWS 36	N/A	N/A	N/A
1143	#Oth WSWS 36	N/A	N/A	N/A
1144	Joint ASB DA 36/69		N/A	
1145	Toll ASB DA 36	N/A	N/A	N/A
1146	#TOLL WSWS 36	N/A	N/A	N/A
1147	Oth ASB DA 36	N/A	N/A	N/A
1148	#Oth WSWS 36	N/A	N/A	N/A
1149	Joint ASB Int 36/69		N/A	N/A
1150	#Sub Line MOU 36	N/A	N/A	N/A
1151	Rate & Route 36/69	N/A	N/A	
1152	#Rate/Route WSWS 36	N/A	N/A	N/A
1153	Tof Joint ASB 36/69		N/A	
1154	Tot ASB 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

d) Traffic Service Positions

1160	Operator TSPS 36/69				N/A	N/A	N/A
1161	#WSWS 36				N/A	N/A	N/A
1162	RTA 36/69				N/A	N/A	N/A
1163	#Proc Real Tme 36				N/A	N/A	N/A
1164	Remain Inv 36/69				N/A	N/A	N/A
1165	#Proc Real Tme 36				N/A	N/A	N/A
1166	Other TSP 36/69				N/A	N/A	N/A
1167	#WSWS 36				N/A	N/A	N/A
1168	Tot TSP 36/69				N/A	N/A	N/A
1170	Tot Cat 1 36/69				N/A	N/A	N/A

2. Category 2 COE - Tandem Switching Equipment

1200	Direct PL 36				N/A	N/A	N/A
1201	Direct Message 36				N/A	N/A	N/A
1202	Joint 36				N/A	N/A	N/A
1203	#Tandem MOU 36				N/A	N/A	N/A
1204	Tot Cat 2 36/69				N/A	N/A	N/A

3. Category 3 COE - Local Switching Equipment

1210	Direct PL 36				N/A	N/A	N/A
1211	Direct Message 36				N/A	N/A	N/A
1212	Joint 36				N/A	N/A	N/A
1213	#IAF 36 %				N/A	N/A	N/A
1214	#CAF 36 %				N/A	N/A	N/A
1215	#A Component 36 %		N/A	N/A	N/A	N/A	N/A
1216	#DEM 36				N/A	N/A	N/A
1217	#B Component 36 %		N/A	N/A	N/A	N/A	N/A
1219	Tot Cat 3 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special Access (o)
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	

d) Traffic Service Positions

1160	Operator TSPS 36/69	N/A						
1161	#WSWS 36	N/A						
1162	RTA 36/69	N/A						
1163	#Proc Real Tme 36	N/A						
1164	Remain Inv 36/69	N/A						
1165	#Proc Real Tme 36	N/A						
1166	Other TSP 36/69	N/A	N/A	N/A		N/A		N/A
1167	#WSWS 36	N/A						
1168	Tot TSP 36/69	N/A	N/A	N/A		N/A		N/A
1170	Tot Cat 1 36/69	N/A		N/A				N/A

2. Category 2 COE - Tandem Switching Equipment

1200	Direct PL 36	N/A						
1201	Direct Message 36	N/A						
1202	Joint 36	N/A						
1203	#Tandem MOU 36	N/A						
1204	Tot Cat 2 36/69	N/A	N/A	N/A		N/A		N/A

3. Category 3 COE - Local Switching Equipment

1210	Direct PL 36	N/A						
1211	Direct Message 36	N/A						
1212	Joint 36	N/A						
1213	#IAF 36 %	N/A						
1214	#CAF 36 %	N/A						
1215	#A Component 36 %	N/A						
1216	#DEM 36	N/A						
1217	#B Component 36 %	N/A						
1219	Tot Cat 3 36/69	N/A		N/A		N/A		N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (g)	IX (r)
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d) Traffic Service Positions

1160	Operator TSPS 36/69	N/A	N/A	
1161	#WSWS 36	N/A	N/A	N/A
1162	RTA 36/69	N/A	N/A	
1163	#Proc Real Tme 36	N/A	N/A	N/A
1164	Remain Inv 36/69	N/A	N/A	
1165	#Proc Real Tme 36	N/A	N/A	N/A
1166	Other TSP 36/69		N/A	
1167	#WSWS 36	N/A	N/A	N/A
1168	Tot TSP 36/69		N/A	
1170	Tot Cat 1 36/69		N/A	

2 Category 2 COE - Tandem Switching Equipment

1200	Direct PL 36	N/A	N/A	N/A
1201	Direct Message 36	N/A	N/A	N/A
1202	Joint 36	N/A	N/A	N/A
1203	#Tandem MOU 36	N/A	N/A	N/A
1204	Tot Cat 2 36/69		N/A	

3. Category 3 COE - Local Switching Equipment

1210	Direct PL 36	N/A	N/A	N/A
1211	Direct Message 36	N/A	N/A	N/A
1212	Joint 36	N/A	N/A	N/A
1213	#IAF 36 %	N/A	N/A	N/A
1214	#CAF 36 %	N/A	N/A	N/A
1215	#A Component 36 %	N/A	N/A	N/A
1216	#DEM 36	N/A	N/A	N/A
1217	#B Component 36 %	N/A	N/A	N/A
1219	Tot Cat 3 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

4 Category 4 COE - Circuit Equipment

a) Category 4.1 COE - Exchange Circuit Equipment

(1) Category 4.11 COE - Wideband Exchange Line Circuit Equipment

1220	Direct PL 36				N/A	N/A	N/A
1221	Direct Message 36				N/A	N/A	N/A
1222	Joint 36				N/A	N/A	N/A
1223	#MOU 36				N/A	N/A	N/A
1224	Tot Cat 4.11 36/69				N/A	N/A	N/A

(2) Category 4.12 COE-Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)

(a) Basic Non-Wideband Category 4.12 COE

1230	Direct PL 36				N/A	N/A	N/A
1231	Direct Message 36				N/A	N/A	N/A
1232	Joint 36				N/A	N/A	N/A
1233	#MOU 36				N/A	N/A	N/A
1234	Tot Bas NonW 36				N/A	N/A	N/A

(b) Special Non-Wideband Category 4.12 COE

1240	Direct PL 36				N/A	N/A	N/A
1241	TWX 36				N/A	N/A	N/A
1242	#TWX MOU 36				N/A	N/A	N/A
1243	Tot Sp NonW 36				N/A	N/A	N/A

(c) Wideband Category 4.12 COE

1250	Direct PL 36				N/A	N/A	N/A
1251	Direct Message 36				N/A	N/A	N/A
1252	Joint 36				N/A	N/A	N/A
1253	#MOU 36				N/A	N/A	N/A
1254	Tot Wide 4.12 36				N/A	N/A	N/A
1260	Tot Cat 4.12 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special Access (o)
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	

4. Category 4 COE - Circuit Equipment

a) Category 4.1 COE - Exchange Circuit Equipment

(1) Category 4.11 COE - Wideband Exchange Line Circuit Equipment

1220	Direct PL 36	N/A						
1221	Direct Message 36	N/A						
1222	Joint 36	N/A						
1223	#MOU 36	N/A						
1224	Tot Cat 4.11 36/69	N/A	N/A	N/A		N/A		

(2) Category 4.12 COE-Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)

(a) Basic Non-Wideband Category 4.12 COE

1230	Direct PL 36	N/A						
1231	Direct Message 36	N/A						
1232	Joint 36	N/A						
1233	#MOU 36	N/A						
1234	Tot Bas NonW 36	N/A						

(b) Special Non-Wideband Category 4.12 COE

1240	Direct PL 36	N/A						
1241	TWX 36	N/A						
1242	#TWX MOU 36	N/A						
1243	Tot Sp NonW 36	N/A						

(c) Wideband Category 4.12 COE

1250	Direct PL 36	N/A						
1251	Direct Message 36	N/A						
1252	Joint 36	N/A						
1253	#MOU 36	N/A						
1254	Tot Wide 4.12 36	N/A						
1260	Tot Cat 4.12 36/69	N/A	N/A	N/A		N/A		

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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4. Category 4 COE - Circuit Equipment

a) Category 4.1 COE - Exchange Circuit Equipment

(1) Category 4.11 COE - Wideband Exchange Line Circuit Equipment

1220	Direct PL 36	N/A	N/A	N/A
1221	Direct Message 36	N/A	N/A	N/A
1222	Joint 36	N/A	N/A	N/A
1223	#MOU 36	N/A	N/A	N/A
1224	Tot Cat 4.11 36/69		N/A	

(2) Category 4.12 COE-Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)

(a) Basic Non-Wideband Category 4.12 COE

1230	Direct PL 36	N/A	N/A	N/A
1231	Direct Message 36	N/A	N/A	N/A
1232	Joint 36	N/A	N/A	N/A
1233	#MOU 36	N/A	N/A	N/A
1234	Tot Bas NonW 36	N/A	N/A	N/A

(b) Special Non-Wideband Category 4.12 COE

1240	Direct PL 36	N/A	N/A	N/A
1241	TWX 36	N/A	N/A	N/A
1242	#TWX MOU 36	N/A	N/A	N/A
1243	Tot Sp NonW 36	N/A	N/A	N/A

(c) Wideband Category 4.12 COE

1250	Direct PL 36	N/A	N/A	N/A
1251	Direct Message 36	N/A	N/A	N/A
1252	Joint 36	N/A	N/A	N/A
1253	#MOU 36	N/A	N/A	N/A
1254	Tot Wide 4.12 36	N/A	N/A	N/A
1260	Tot Cat 4.12 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

(3) Category 4.13 COE-Exchange Line Circuit Equipment Excluding Wideband

(a) Basic Category 4.13 COE

1270	#Tot Wrk Loop 36		N/A	N/A	N/A	N/A	N/A
1271	#PL/WATS Loops 36				N/A	N/A	N/A
1272	#Sub/CL Loops 36		N/A	N/A	N/A	N/A	N/A
1273	#Cost Per Loop 36		N/A	N/A	N/A	N/A	N/A
1274	PL/WATS 36				N/A	N/A	N/A
1275	Sub/Common Line 36				N/A	N/A	N/A
1276	#LAF 36 %				N/A	N/A	N/A
1277	Tot Basic 36				N/A	N/A	N/A

(b) Special Category 4.13 COE

1280	Direct PL 36				N/A	N/A	N/A
1281	TWX 36				N/A	N/A	N/A
1282	#TWX MOU 36				N/A	N/A	N/A
1283	Tot Sp 4.13 36				N/A	N/A	N/A
1290	Tot Cat 4.13 36/69					N/A	
1300	Tot Cat 4.1 36/69					N/A	

b) Category 4.2 COE-Interexchange Circuit Equipment

(1) Category 4.21-Interexchange Circuit Equipment Furnished to Another Company for Interstate Use

1310	Furn to Other 36/69		N/A		N/A	N/A	N/A
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(2) Category 4.22 COE-Interexchange Circuit Equipment Used for Wideband Service

1320	Direct PL 36				N/A	N/A	N/A
1321	Direct Message 36				N/A	N/A	N/A
1322	Joint 36				N/A	N/A	N/A
1323	#CMM 36				N/A	N/A	N/A
1324	Tot Cat 4.22 36/69				N/A	N/A	N/A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(3) Category 4.13 COE-Exchange Line Circuit Equipment Excluding Wideband

(a) Basic Category 4.13 COE

1270	#Tot Wrk Loop 36	N/A						
1271	#PL/WATS Loops 36	N/A						
1272	#Sub/CL Loops 36	N/A						
1273	#Cost Per Loop 36	N/A						
1274	PL/WATS 36	N/A						
1275	Sub/Common Line 36	N/A						
1276	#LAF 36 %	N/A						
1277	Tot Basic 36	N/A						

(b) Special Category 4.13 COE

1280	Direct PL 36	N/A						
1281	TWX 36	N/A						
1282	#TWX MOU 36	N/A						
1283	Tot Sp 4.13 36	N/A						
1290	Tot Cat 4.13 36/69		N/A	N/A	N/A	N/A	N/A	
1300	Tot Cat 4.1 36/69		N/A	N/A		N/A		

b) Category 4.2 COE-Interexchange Circuit Equipment

(1) Category 4.21-Interexchange Circuit Equipment Furnished to Another Company for Interstate Use

1310	Furn to Other 36/69	N/A						
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(2) Category 4.22 COE-Interexchange Circuit Equipment Used for Wideband Service

1320	Direct PL 36	N/A						
1321	Direct Message 36	N/A						
1322	Joint 36	N/A						
1323	#CMM 36	N/A						
1324	Tot Cat 4.22 36/69	N/A	N/A	N/A		N/A		

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (d)	Billing & Collection (g)	IX (f)
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(3) Category 4.13 COE-Exchange Line Circuit Equipment Excluding Wideband

(a) Basic Category 4.13 COE

1270	#Tot Wrk Loop 36	N/A	N/A	N/A
1271	#PL/WATS Loops 36	N/A	N/A	N/A
1272	#Sub/CL Loops 36	N/A	N/A	N/A
1273	#Cost Per Loop 36	N/A	N/A	N/A
1274	PL/WATS 36	N/A	N/A	N/A
1275	Sub/Common Line 36	N/A	N/A	N/A
1276	#LAF 36	N/A	N/A	N/A
1277	Tot Basic 36	N/A	N/A	N/A

(b) Special Category 4.13 COE

1280	Direct PL 36	N/A	N/A	N/A
1281	TWX 36	N/A	N/A	N/A
1282	#TWX MOU 36	N/A	N/A	N/A
1283	Tot Sp 4.13 36	N/A	N/A	N/A
1290	Tot Cat 4.13 36/69		N/A	N/A
1300	Tot Cat 4.1 36/69		N/A	

b) Category 4.2 COE-Interexchange Circuit Equipment

(1) Category 4.21-Interexchange Circuit Equipment Furnished to Another Company for Interstate Use

1310	Furn to Other 36/69	N/A	N/A	
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(2) Category 4.22 COE-Interexchange Circuit Equipment Used for Wideband Service

1320	Direct PL 36	N/A	N/A	N/A
1321	Direct Message 36	N/A	N/A	N/A
1322	Joint 36	N/A	N/A	N/A
1323	#CMM 36	N/A	N/A	N/A
1324	Tot Cat 4.22 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

(3) Category 4.23 COE-All Other Interexchange Circuit Equipment

(a) Basic Category 4.23 COE

1330	#Tot Term 36		N/A	N/A	N/A	N/A	N/A
1331	#PL Term 36		N/A	N/A	N/A	N/A	N/A
1332	#Direct Msg Term 36		N/A	N/A	N/A	N/A	N/A
1333	#Joint Msg Term 36		N/A	N/A	N/A	N/A	N/A
1334	#TWX Term 36		N/A	N/A	N/A	N/A	N/A
1335	#Cost Per Term 36		N/A	N/A	N/A	N/A	N/A
1336	Direct PL 36				N/A	N/A	N/A
1337	Direct Message 36				N/A	N/A	N/A
1338	Joint 36				N/A	N/A	N/A
1339	#CM 36				N/A	N/A	N/A
1340	TWX 36				N/A	N/A	N/A
1341	#Connect Min 36				N/A	N/A	N/A
1342	Tot Bas 4.23 36				N/A	N/A	N/A

(b) Special Category 4.23 COE

1350	Direct PL 36				N/A	N/A	N/A
1351	TWX 36				N/A	N/A	N/A
1352	#Connect Min 36				N/A	N/A	N/A
1360	Tot Sp 4.23 36				N/A	N/A	N/A
1370	Tot Cat 4.23 36/69				N/A	N/A	N/A
1380	Tot Cat 4.2 36/69				N/A	N/A	N/A

(c) Category 4.3 COE-Host/Remote Message Circuit Equipment

1390	WATS 36				N/A	N/A	N/A
1391	Direct Mesq 36				N/A	N/A	N/A
1392	Joint Mesq 36				N/A	N/A	N/A
1393	#MOU Miles 36				N/A	N/A	N/A
1394	Tot Cat 4.3 36/69					N/A	
1400	Tot Cat 4 36/69					N/A	
1410	Tot COE 36/69					N/A	

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(3) Category 4.23 COE-All Other Interexchange Circuit Equipment

(a) Basic Category 4.23 COE

1330	#Tot Term 36	N/A						
1331	#PL Term 36	N/A						
1332	#Direct Msg Term 36	N/A						
1333	#Joint Msg Term 36	N/A						
1334	#TWX Term 36	N/A						
1335	#Cost Per Term 36	N/A						
1336	Direct PL 36	N/A						
1337	Direct Message 36	N/A						
1338	Joint 36	N/A						
1339	#CM 36	N/A						
1340	TWX 36	N/A						
1341	#Connect Min 36	N/A						
1342	Tot Bas 4.23 36	N/A						

(b) Special Category 4.23 COE

1350	Direct PL 36	N/A						
1351	TWX 36	N/A						
1352	#Connect Min 36	N/A						
1360	Tot Sp 4.23 36	N/A						
1370	Tot Cat 4.23 36/69	N/A	N/A	N/A		N/A		
1380	Tot Cat 4.2 36/69	N/A	N/A	N/A		N/A		

(c) Category 4.3 COE-Host/Remote Message Circuit Equipment

1390	WATS 36	N/A						
1391	Direct Mesg 36	N/A						
1392	Joint Mesg 36	N/A						
1393	#MOU Miles 36	N/A						
1394	Tot Cat 4.3 36/69		N/A	N/A		N/A		
1400	Tot Cat 4 36/69		N/A	N/A		N/A		
1410	Tot COE 36/69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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(3) Category 4.23 COE-All Other Interexchange Circuit Equipment

(a) Basic Category 4.23 COE

1330	#Tot Term 36	N/A	N/A	N/A
1331	#PL Term 36	N/A	N/A	N/A
1332	#Direct Msg Term 36	N/A	N/A	N/A
1333	#Joint Msg Term 36	N/A	N/A	N/A
1334	#TWX Term 36	N/A	N/A	N/A
1335	#Cost Per Term 36	N/A	N/A	N/A
1336	Direct PL 36	N/A	N/A	N/A
1337	Direct Message 36	N/A	N/A	N/A
1338	Joint 36	N/A	N/A	N/A
1339	#CM 36	N/A	N/A	N/A
1340	TWX 36	N/A	N/A	N/A
1341	#Connect Min 36	N/A	N/A	N/A
1342	Tot Bas 4.23 36	N/A	N/A	N/A

(b) Special Category 4.23 COE

1350	Direct PL 36	N/A	N/A	N/A
1351	TWX 36	N/A	N/A	N/A
1352	#Connect Min 36	N/A	N/A	N/A
1360	Tot Sp 4.23 36	N/A	N/A	N/A
1370	Tot Cat 4.23 36/69		N/A	
1380	Tot Cat 4.2 36/69		N/A	

(c) Category 4.3 COE-Host/Remote Message Circuit Equipment

1390	WATS 36	N/A	N/A	N/A
1391	Direct Msg 36	N/A	N/A	N/A
1392	Joint Msg 36	N/A	N/A	N/A
1393	#MOU Miles 36	N/A	N/A	N/A
1394	Tot Cat 4.3 36/69		N/A	
1400	Tot Cat 4 36/69		N/A	
1410	Tot COE 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

C. Information Origination/Termination Equipment (IOT)

1. Category 1 IOT-Other IOT

Part 36 Detail

1419	Cat 1 DA 36				N/A	N/A	N/A
1420	Oth Less Coinlss 36				N/A	N/A	N/A
1421	#LAF 36 %				N/A	N/A	N/A
1422	Coinless Pay 36				N/A	N/A	N/A
1423	#LEC MOU 36				N/A	N/A	N/A

Part 69 Detail

1424	Public Direct 69	N/A	N/A			N/A	N/A
1425	Other IOT 69	N/A	N/A		N/A		
1426	#Equiv Lines 69	N/A	N/A		N/A	N/A	N/A
1427	#LAF 69 %	N/A	N/A		N/A	N/A	N/A
1428	Tot Cat 1 36/69						

2. Category 2 IOT-New Customer Premises Equipment

1430	New CPE 36			N/A	N/A	N/A	N/A
1440	Tot IOT Equip 36/69						

D. Cable and Wire Facilities (C&WF)

Category 1 C&WF-Exchange Line C&WF

1450	#Tot Wrk Loop 36		N/A	N/A	N/A	N/A	N/A
1451	#PL/WATS Loops 36		N/A	N/A	N/A	N/A	N/A
1452	#Sub/CL Loops 36		N/A	N/A	N/A	N/A	N/A
1453	#Cost Per Loop 36		N/A	N/A	N/A	N/A	N/A
1454	PL/WATS 36				N/A	N/A	N/A
1455	Sub/Common Lines 36				N/A	N/A	N/A
1456	#1981 SPF 36 %				N/A	N/A	N/A
1457	#Prev Yr ATSPF 36 %				N/A	N/A	N/A
1458	#Current ATSPF 36 %				N/A	N/A	N/A
1459	#LAF 36 %				N/A	N/A	N/A
1460	Tot Cat 1 36/69					N/A	

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

C. Information Origination/Termination Equipment (IOT)

1. Category 1 IOT-Other IOT

Part 36 Detail

1419	Cat 1 DA 36	N/A						
1420	Oth Less Coinlss 36	N/A						
1421	#LAF 36 %	N/A						
1422	Coinless Pay 36	N/A						
1423	#LEC MOU 36	N/A						

Part 69 Detail

1424	Public Direct 69		N/A	N/A	N/A	N/A	N/A	N/A
1425	Other IOT 69		N/A	N/A	N/A	N/A	N/A	
1426	#Equiv Lines 69		N/A	N/A	N/A	N/A	N/A	
1427	#LAF 69 %	N/A						
1428	Tot Cat 1 36/69		N/A	N/A	N/A	N/A	N/A	

Category 2 IOT-New Customer Premises Equipment

1430	New CPE 36	N/A						
1440	Tot IOT Equip 36/69		N/A	N/A	N/A	N/A	N/A	

D. Cable and Wire Facilities (C&WF)

1. Category 1 C&WF-Exchange Line C&WF

1450	#Tot Wrk Loop 36	N/A						
1451	#PL/WATS Loops 36	N/A						
1452	#Sub/CL Loops 36	N/A						
1453	#Cost Per Loop 36	N/A						
1454	PL/WATS 36	N/A						
1455	Sub/Common Lines 36	N/A						
1456	#1981 SPF 36 %	N/A						
1457	#Prev Yr ATSPF 36 %	N/A						
1458	#Current ATSPF 36 %	N/A						
1459	#LAF 36 %	N/A						
1460	Tot Cat 1 36/69		N/A	N/A	N/A	N/A	N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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C. Information Origination/Termination Equipment (IOT)

1. Category 1 IOT-Other IOT

Part 36 Detail

1419	Cat 1 DA 36	N/A	N/A	N/A
1420	Oth Less Coinlss 36	N/A	N/A	N/A
1421	#LAF 36 %	N/A	N/A	N/A
1422	Coinless Pay 36	N/A	N/A	N/A
1423	#LEC MOU 36	N/A	N/A	N/A

Part 69 Detail

1424	Public Direct 69		N/A	N/A
1425	Other IOT 69		N/A	N/A
1426	#Equiv Lines 69		N/A	N/A
1427	#LAF 69 %	N/A	N/A	N/A
1428	Tot Cat 1 36/69		N/A	N/A

Category 2 IOT-New Customer Premises Equipment

1430	New CPE 36	N/A	N/A	N/A
1440	Tot IOT Equip 36/69		N/A	N/A

D. Cable and Wire Facilities (C&WF)

1. Category 1 C&WF-Exchange Line C&WF

1450	#Tot Wrk Loop 36	N/A	N/A	N/A
1451	#PL/WATS Loops 36	N/A	N/A	N/A
1452	#Sub/CL Loops 36	N/A	N/A	N/A
1453	#Cost Per Loop 36	N/A	N/A	N/A
1454	PL/WATS 36	N/A	N/A	N/A
1455	Sub/Common Lines 36	N/A	N/A	N/A
1456	#1981 SPF 36 %	N/A	N/A	N/A
1457	#Prev Yr ATSPF 36 %	N/A	N/A	N/A
1458	#Current ATSPF 36 %	N/A	N/A	N/A
1459	#LAF 36 %	N/A	N/A	N/A
1460	Tot Cat 1 36/69		N/A	N/A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

2. Category 2 C&WF-Wideband and Exchange Trunk C&WF

a) Exchange Trunk Category 2 C&WF (Non-Wideband)

1470	Direct PL 36				N/A	N/A	N/A
1471	Direct Message 36				N/A	N/A	N/A
1472	Joint 36				N/A	N/A	N/A
1473	#MOU 36				N/A	N/A	N/A
1474	Tot Non-W Ex Tnk 36				N/A	N/A	N/A

b) Wideband Category 2 C&WF

1480	Direct PL 36				N/A	N/A	N/A
1481	Direct Message 36				N/A	N/A	N/A
1482	Joint 36				N/A	N/A	N/A
1483	#MOU 36				N/A	N/A	N/A
1484	Tot Wide Cat 2 36				N/A	N/A	N/A
1485	Tot Cat 2 36/69				N/A	N/A	N/A

Category 3 C&WF-Interexchange C&WF

1490	#Tot Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1491	#PL Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1492	#Dir Msg Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1493	#Joint Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1494	#TWX Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1495	#Cost Per Cir Mi 36		N/A	N/A	N/A	N/A	N/A
1496	Direct PL 36				N/A	N/A	N/A
1497	Direct Message 36				N/A	N/A	N/A
1498	Joint Message 36				N/A	N/A	N/A
1499	#CMM 36				N/A	N/A	N/A
1500	TWX 36				N/A	N/A	N/A
1501	#CMM 36				N/A	N/A	N/A
1510	Tot Cat 3 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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2. Category 2 C&WF-Wideband and Exchange Trunk C&WF

a) Exchange Trunk Category 2 C&WF (Non-Wideband)

1470	Direct PL 36	N/A	N/A	N/A
1471	Direct Message 36	N/A	N/A	N/A
1472	Joint 36	N/A	N/A	N/A
1473	#MOU 36	N/A	N/A	N/A
1474	Tot Non-W Ex Tnk 36	N/A	N/A	N/A

b) Wideband Category 2 C&WF

1480	Direct PL 36	N/A	N/A	N/A
1481	Direct Message 36	N/A	N/A	N/A
1482	Joint 36	N/A	N/A	N/A
1483	#MOU 36	N/A	N/A	N/A
1484	Tot Wide Cat 2 36	N/A	N/A	N/A
1485	Tot Cat 2 36/69		N/A	

3. Category 3 C&WF-Interexchange C&WF

1490	#Tot Cir Mi 36	N/A	N/A	N/A
1491	#PL Cir Mi 36	N/A	N/A	N/A
1492	#Dir Msg Cir Mi 36	N/A	N/A	N/A
1493	#Joint Cir Mi 36	N/A	N/A	N/A
1494	#TWX Cir Mi 36	N/A	N/A	N/A
1495	#Cost Per Cir. Mi 36	N/A	N/A	N/A
1496	Direct PL 36	N/A	N/A	N/A
1497	Direct Message 36	N/A	N/A	N/A
1498	Joint Message 36	N/A	N/A	N/A
1499	#CMM 36	N/A	N/A	N/A
1500	TWX 36	N/A	N/A	N/A
1501	#CMM 36	N/A	N/A	N/A
1510	Tot Cat 3 36/69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

4. Category 4 C&WF-Host/Remote Message C&WF

1520	WATS 36				N/A	N/A	N/A
1521	Direct Message 36				N/A	N/A	N/A
1522	Joint Message 36				N/A	N/A	N/A
1523	#MOU Miles 36				N/A	N/A	N/A
1524	Tot Cat 4 36/69					N/A	
1530	Tot C&WF 36/69					N/A	
1540	Tot TelPt - AA36/69						

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

2000	Direct Cap Leas 36				N/A	N/A	N/A
2001	GSF 36/69						
2002	#GSF 36				N/A	N/A	N/A
2003	COE Switch 36/69					N/A	
2004	#COE Switch 36				N/A	N/A	N/A
2005	Op Sys 36/69					N/A	
2006	#Op Sys 36				N/A	N/A	N/A
2007	Transmission 36/69					N/A	
2008	#Transmission 36				N/A	N/A	N/A
2009	IOT 36/69						
2010	#IOT 36				N/A	N/A	N/A
2011	C&WF 36/69					N/A	
2012	#C&WF 36				N/A	N/A	N/A
2013	Alloc Cap Lease 69	N/A	N/A				
2014	#TPIS 69	N/A	N/A				
2020	Tot Cap Lease 36/69						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

4. Category 4 C&WF-Host/Remote Message C&WF

1520	WATS 36	N/A						
1521	Direct Message 36	N/A						
1522	Joint Message 36	N/A						
1523	#MOU Miles 36	N/A						
1524	Tot Cat 4 36/69		N/A	N/A		N/A		
1530	Tot C&WF 36/69		N/A	N/A		N/A		
1540	Tot TelPt - AA36/69							

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

2000	Direct Cap Leas 36	N/A						
2001	GSF 36/69			N/A				
2002	#GSF 36	N/A						
2003	COE Switch 36/69			N/A				
2004	#COE Switch 36	N/A						
2005	Op Sys 36/69			N/A				
2006	#Op Sys 36	N/A						
2007	Transmission 36/69			N/A				
2008	#Transmission 36	N/A						
2009	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
2010	#IOT 36	N/A						
2011	C&WF 36/69		N/A	N/A		N/A		
2012	#C&WF 36	N/A						
2013	Alloc Cap Lease 69			N/A				
2014	#TPIS 69			N/A				
2020	Tot Cap Lease 36/69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (d)	Billing & Collection (g)	IX (r)
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4. Category 4 C&WF-Host/Remote Message C&WF

1520	WATS 36	N/A	N/A	N/A
1521	Direct Message 36	N/A	N/A	N/A
1522	Joint Message 36	N/A	N/A	N/A
1523	#MOU Miles 36	N/A	N/A	N/A
1524	Tot Cat 4 36/69		N/A	
1530	Tot C&WF 36/69		N/A	
1540	Tot TelPt - AA36/69			

III. Other Telecommunications Property

A. Tangible Assets

1. Capital Leases

2000	Direct Cap Leas 36	N/A	N/A	N/A
2001	GSF 36/69			
2002	#GSF 36	N/A	N/A	N/A
2003	COE Switch 36/69		N/A	
2004	#COE Switch 36	N/A	N/A	N/A
2005	Op Sys 36/69		N/A	
2006	#Op Sys 36	N/A	N/A	N/A
2007	Transmission 36/69		N/A	
2008	#Transmission 36	N/A	N/A	N/A
2009	IOT 36/69		N/A	N/A
2010	#IOT 36	N/A	N/A	N/A
2011	C&WF 36/69		N/A	
2012	#C&WF 36	N/A	N/A	N/A
2013	Alloc Cap Lease 69			
2014	#TPIS 69			
2020	Tot Cap Lease 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

2. Leasehold Improvements

2070	GSF 36				N/A	N/A	N/A
2071	#GSF 36				N/A	N/A	N/A
2080	COE Switch 36				N/A	N/A	N/A
2081	#COE Switch 36				N/A	N/A	N/A
2090	Op Sys 36				N/A	N/A	N/A
2091	#Op Sys 36				N/A	N/A	N/A
2100	Transmission 36				N/A	N/A	N/A
2101	#Transmission 36				N/A	N/A	N/A
2110	IOT 36				N/A	N/A	N/A
2111	#IOT 36				N/A	N/A	N/A
2120	C&WF 36				N/A	N/A	N/A
2121	#C&WF 36				N/A	N/A	N/A
2130	Tot Leas Imp 69	N/A	N/A				
2131	#Combined Inv 69	N/A	N/A				
2140	Tot Leas Imp 36/69						
2150	Tot Tang Ass 36/69						

B. Intangible Assets

2160	Intan Ass 36/69						
2161	#TPIS Less Intan 36				N/A	N/A	N/A
2162	#Combined Inv 69	N/A	N/A				

C. Other Telecommunications Plant

2190	PHFTU 36/69						
2191	TPUC Short 36/69						
2192	TPUC Long 36/69						
2193	Tel Plant Adj 36/69						
2194	#TPIS 36/69						
2195		N/A	N/A	N/A	N/A	N/A	N/A
2196		N/A	N/A	N/A	N/A	N/A	N/A
2197		N/A	N/A	N/A	N/A	N/A	N/A
2198		N/A	N/A	N/A	N/A	N/A	N/A
2199		N/A	N/A	N/A	N/A	N/A	N/A
2200		N/A	N/A	N/A	N/A	N/A	N/A
2201		N/A	N/A	N/A	N/A	N/A	N/A
2202		N/A	N/A	N/A	N/A	N/A	N/A
2203	Tot Oth Plant 36/69						

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Common Line (i)	Traffic Sensitive				Total Traffic Sen (n)	Special Access (o)
			Switching (j)	EqualAccess (k)	Transport (l)	Information (m)		

2. Leasehold Improvements

2070	GSF 36	N/A						
2071	#GSF 36	N/A						
2080	COE Switch 36	N/A						
2081	#COE Switch 36	N/A						
2090	Op Sys 36	N/A						
2091	#Op Sys 36	N/A						
2100	Transmission 36	N/A						
2101	#Transmission 36	N/A						
2110	IOT 36	N/A						
2111	#IOT 36	N/A						
2120	C&WF 36	N/A						
2121	#C&WF 36	N/A						
2130	Tot Leas Imp 69			N/A				
2131	#Combined Inv 69			N/A				
2140	Tot Leas Imp 36/69			N/A				
2150	Tot Tang Ass 36/69			N/A				

B. Intangible Assets

2160	Intan Ass 36/69			N/A				
2161	#TPIS Less Intan 36	N/A						
2162	#Combined Inv 69			N/A				

C. Other Telecommunications Plant

2190	PHFTU 36/69			N/A				
2191	TPUC Short 36/69			N/A				
2192	TPUC Long 36/69			N/A				
2193	Tel Plant Adj 36/69			N/A				
2194	#TPIS 36/69			N/A				
2195		N/A						
2196		N/A						
2197		N/A						
2198		N/A						
2199		N/A						
2200		N/A						
2201		N/A						
2202		N/A						
2203	Tot Oth Plant 36/69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (d)	Billing & Collection (g)	IX (r)
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2. Leasehold Improvements

2070	GSF 36	N/A	N/A	N/A
2071	#GSF 36	N/A	N/A	N/A
2080	COE Switch 36	N/A	N/A	N/A
2081	#COE Switch 36	N/A	N/A	N/A
2090	Op Sys 36	N/A	N/A	N/A
2091	#Op Sys 36	N/A	N/A	N/A
2100	Transmission 36	N/A	N/A	N/A
2101	#Transmission 36	N/A	N/A	N/A
2110	IOT 36	N/A	N/A	N/A
2111	#IOT 36	N/A	N/A	N/A
2120	C&WF 36	N/A	N/A	N/A
2121	#C&WF 36	N/A	N/A	N/A
2130	Tot Leas Imp 69			
2131	#Combined Inv 69			
2140	Tot Leas Imp 36/69			
2150	Tot Tanq Ass 36/69			

B. Intangible Assets

2160	Intan Ass 36/69			
2161	#TPIS Less Intan 36	N/A	N/A	N/A
2162	#Combined Inv 69			

C. Other Telecommunications Plant

2190	PHFTU 36/69		N/A	
2191	TPUC Short 36/69		N/A	
2192	TPUC Long 36/69		N/A	
2193	Tel Plant Adj 36/69		N/A	
2194	#TPIS 36/69		N/A	
2195		N/A	N/A	N/A
2196		N/A	N/A	N/A
2197		N/A	N/A	N/A
2198		N/A	N/A	N/A
2199		N/A	N/A	N/A
2200		N/A	N/A	N/A
2201		N/A	N/A	N/A
2202		N/A	N/A	N/A
2203	Tot Oth Plant 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to		Common Line			
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

D. Rural Telephone Bank Stock

2210	Cls B RTE Stk 36/69						
2211	#TPIS 36				N/A	N/A	N/A
2212	#Combined Inv 69	N/A	N/A				

E. Inventories and Cash Working Capital

1. Inventories

2220	CPE Inventories 36			N/A	N/A	N/A	N/A
2221	All Oth Invtr 36/69						
2222	#C&WF 36				N/A	N/A	N/A
2223	#Combined Inv 69	N/A	N/A				
2224	Tot Invtr 36/69						

2. Cash Working Capital

2230	CWC 36/65/69	N/A	N/A				
2231	#Combined Inv 69	N/A	N/A				
2240	Tot O Tel Pro 36/69						

F. FCC Investment Adjustment

2250	FCC Inv Adj 65	N/A	N/A				
2260	Tot Tel Pro 36/69						

IV. Reserves and Deferrals

A. Other Jurisdictional Assets

3000	Other Jur Ass 36			N/A	N/A	N/A	N/A
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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

D. Rural Telephone Bank Stock

2210	Cls B RTB Stk 36/69			
2211	#TPIS 36	N/A	N/A	N/A
2212	#Combined Inv 69			

E. Inventories and Cash Working Capital

1. Inventories

2220	CPE Inventories 36	N/A	N/A	N/A
2221	All Oth Invtr 36/69			
2222	#Cswf 36	N/A	N/A	N/A
2223	#Combined Inv 69			
2224	Tot Invtr 36/69			

2. Cash Working Capital

2230	CWC 36/65/69			
2231	#Combined Inv 69			
2240	Tot O Tel Pro 36/69			

F. FCC Investment Adjustment

2250	FCC Inv Adj 65			
2260	Tot Tel Pro 36/69			

IV. Reserves and Deferrals

A. Other Jurisdictional Assets

3000	Other Jur Ass 36	N/A	N/A	N/A
------	------------------	-----	-----	-----

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

B. Accumulated Depreciation

3010	GSF 36/69						
3011	#GSF 36/69						
3020	Switching 36/69					N/A	
3021	#Switching 36/69					N/A	
3030	Op Sys 36/69					N/A	
3031	#Op Sys 36/69					N/A	
3040	Transmission 36/69					N/A	
3041	#Transmission 36/69					N/A	
3050	IOT 36/69						
3051	#IOT 36/69						
3060	C&WF 36/69					N/A	
3061	#C&WF 36/69					N/A	
3070	PHFTU 36/69						
3071	#PHFTU 36/69						
3080	Tot Acc Depr 36/69						

C. Accumulated Amortization

1. Accumulated Amortization of Tangible Assets

a) Accumulated Amortization of Capital Leases

3090	GSF 36/69						
3091	#GSF 36/69						
3100	Switching 36/69					N/A	
3101	#Switch Eqpt 36/69					N/A	
3110	Op Sys 36/69					N/A	
3111	#Op Sys 36/69					N/A	
3120	Transmission 36/69					N/A	
3121	#Transmission 36/69					N/A	
3130	IOT 36/69						
3131	#IOT 36/69						
3140	C&WF 36/69					N/A	
3141	#C&WF 36/69					N/A	
3150	Tot Cap Lease 36/69						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

B. Accumulated Depreciation

3010	GSF 36/69			N/A				
3011	#GSF 36/69			N/A				
3020	Switching 36/69			N/A				
3021	#Switching 36/69			N/A				
3030	Op Sys 36/69			N/A				
3031	#Op Sys 36/69			N/A				
3040	Transmission 36/69			N/A				
3041	#Transmission 36/69			N/A				
3050	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3051	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3060	C&WF 36/69		N/A	N/A		N/A		
3061	#C&WF 36/69		N/A	N/A		N/A		
3070	PHFTU 36/69			N/A				
3071	#PHFTU 36/69			N/A				
3080	Tot Acc Depr 36/69							

C. Accumulated Amortization

1 Accumulated Amortization of Tangible Assets

a) Accumulated Amortization of Capital Leases

3090	GSF 36/69			N/A				
3091	#GSF 36/69			N/A				
3100	Switching 36/69			N/A				
3101	#Switch Eqpt 36/69			N/A				
3110	Op Sys 36/69			N/A				
3111	#Op Sys 36/69			N/A				
3120	Transmission 36/69			N/A				
3121	#Transmission 36/69			N/A				
3130	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3131	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3140	C&WF 36/69		N/A	N/A		N/A		
3141	#C&WF 36/69		N/A	N/A		N/A		
3150	Tot Cap Lease 36/69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

B. Accumulated Depreciation

3010	GSF 36/69			
3011	#GSF 36/69			
3020	Switching 36/69		N/A	
3021	#Switching 36/69		N/A	
3030	Op Sys 36/69		N/A	
3031	#Op Sys 36/69		N/A	
3040	Transmission 36/69		N/A	
3041	#Transmission 36/69		N/A	
3050	IOT 36/69		N/A	N/A
3051	#IOT 36/69		N/A	N/A
3060	C&WF 36/69		N/A	
3061	#C&WF 36/69		N/A	
3070	PHFTU 36/69		N/A	N/A
3071	#PHFTU 36/69		N/A	N/A
3080	Tot Acc Depr 36/69			

C. Accumulated Amortization

1. Accumulated Amortization of Tangible Assets

a) Accumulated Amortization of Capital Leases

3090	GSF 36/69			
3091	#GSF 36/69			
3100	Switching 36/69		N/A	
3101	#Switch Egpt 36/69		N/A	
3110	Op Sys 36/69		N/A	
3111	#Op Sys 36/69		N/A	
3120	Transmission 36/69		N/A	
3121	#Transmission 36/69		N/A	
3130	IOT 36/69		N/A	N/A
3131	#IOT 36/69		N/A	N/A
3140	C&WF 36/69		N/A	
3141	#C&WF 36/69		N/A	
3150	Tot Cap Lease 36/69			

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

b) Accumulated Amortization of Leasehold Improvements

3160	GSF 36/69						
3161	#GSF 36/69						
3170	Switching 36/69					N/A	
3171	#Switching 36/69					N/A	
3180	Op Sys 36/69					N/A	
3181	#Op Sys 36/69					N/A	
3190	Transmission 36/69					N/A	
3191	#Transmission 36/69					N/A	
3200	IOT 36/69						
3201	#IOT 36/69						
3210	C&WF 36/69					N/A	
3211	#C&WF 36/69					N/A	
3220	Tot Lease Imp 36/69						
3230	Tot Tang Ass 36/69						

2. Accumulated Amortization of Intangible Assets and Other Accumulated Amortization

3240	Intangibles 36/69						
3241	#Intan Ass 36/69						
3250	Other 36/69						
3251	#Assd Inv 36/69						
3260	Tot Int/Oth 36/69						
3270	Tot Acc Am 36/69						

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

b) Accumulated Amortization of Leasehold Improvements

3160	GSF 36/69			N/A				
3161	#GSF 36/69			N/A				
3170	Switching 36/69			N/A				
3171	#Switching 36/69			N/A				
3180	Op Sys 36/69			N/A				
3181	#Op Sys 36/69			N/A				
3190	Transmission 36/69			N/A				
3191	#Transmission 36/69			N/A				
3200	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3201	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3210	C&WF 36/69		N/A	N/A		N/A		
3211	#C&WF 36/69		N/A	N/A		N/A		
3220	Tot Lease Imp 36/69			N/A				
3230	Tot Tang Ass 36/69			N/A				

Accumulated Amortization of Intangible Assets and Other Accumulated Amortization

3240	Intangibles 36/69			N/A				
3241	#Intan Ass 36/69			N/A				
3250	Other 36/69			N/A				
3251	#Assd Inv 36/69			N/A				
3260	Tot Int/Oth 36/69			N/A				
3270	Tot Acc Am 36/69							

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

b) Accumulated Amortization of Leasehold Improvements

3160	GSF 36/69			
3161	#GSF 36/69			
3170	Switching 36/69		N/A	
3171	#Switching 36/69		N/A	
3180	Op Sys 36/69		N/A	
3181	#Op Sys 36/69		N/A	
3190	Transmission 36/69		N/A	
3191	#Transmission 36/69		N/A	
3200	IOT 36/69		N/A	N/A
3201	#IOT 36/69		N/A	N/A
3210	C&WF 36/69		N/A	
3211	#C&WF 36/69		N/A	
3220	Tot Lease Imp 36/69			
3230	Tot Tang Ass 36/69			

2. Accumulated Amortization of Intangible Assets and Other Accumulated

3240	Intangibles 36/69			
3241	#Intan Ass 36/69			
3250	Other 36/69			
3251	#Assd Inv 36/69			
3260	Tot Int/Oth 36/69			
3270	Tot Acc Am 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

D. Net Current Deferred Operating Income Taxes

3280	GSF 36/69						
3281	#GSF 36/69						
3290	Switching 36/69					N/A	
3291	#Switching 36/69					N/A	
3300	Op Sys 36/69					N/A	
3301	#Op Sys 36/69					N/A	
3310	Transmission 36/69					N/A	
3311	#Transmission 36/69					N/A	
3320	IOT 36/69						
3321	#IOT 36/69						
3330	C&WF 36/69					N/A	
3331	#C&WF 36/69					N/A	
3332	Other 36/69						
3340	Tot Net Cur 36/69						

E. Net NonCurrent Deferred Operating Income Taxes

3350	GSF 36/69						
3351	#GSF 36/69						
3360	Switching 36/69					N/A	
3361	#Switching 36/69					N/A	
3370	Op Sys 36/69					N/A	
3371	#Op Sys 36/69					N/A	
3380	Transmission 36/69					N/A	
3381	#Transmission 36/69					N/A	
3390	IOT 36/69						
3391	#IOT 36/69						
3400	C&WF 36/69					N/A	
3401	#C&WF 36/69					N/A	
3402	Other 36/69						
3410	Tot Net NonC 36/69						

F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments

3420	Oth Juris L&DCrs 36			N/A	N/A	N/A	N/A
3421	FCC Reserve Adj 65	N/A	N/A				
3422	Cust Dep 36/65/69						
3423	Other Def Crs 36/69						
3430	Tot Res & Def 36/69						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

D. Net Current Deferred Operating Income Taxes

3280	GSF 36/69			N/A				
3281	#GSF 36/69			N/A				
3290	Switching 36/69			N/A				
3291	#Switching 36/69			N/A				
3300	Op Sys 36/69			N/A				
3301	#Op Sys 36/69			N/A				
3310	Transmission 36/69			N/A				
3311	#Transmission 36/69			N/A				
3320	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3321	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3330	C&WF 36/69		N/A	N/A		N/A		
3331	#C&WF 36/69		N/A	N/A		N/A		
3332	Other 36/69			N/A				
3340	Tot Net Cur 36/69							

E. Net NonCurrent Deferred Operating Income Taxes

3350	GSF 36/69			N/A				
3351	#GSF 36/69			N/A				
3360	Switching 36/69			N/A				
3361	#Switching 36/69			N/A				
3370	Op Sys 36/69			N/A				
3371	#Op Sys 36/69			N/A				
3380	Transmission 36/69			N/A				
3381	#Transmission 36/69			N/A				
3390	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3391	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
3400	C&WF 36/69		N/A	N/A		N/A		
3401	#C&WF 36/69		N/A	N/A		N/A		
3402	Other 36/69			N/A				
3410	Tot Net NonC 36/69							

F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments

3420	Oth Juris L&DCrs 36	N/A						
3421	FCC Reserve Adj 65			N/A				
3422	Cust Dep 36/65/69			N/A				
3423	Other Def Crs 36/69			N/A				
3430	Tot Res & Def 36/69							

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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D. Net Current Deferred Operating Income Taxes

3280	GSF 36/69			
3281	#GSF 36/69			
3290	Switching 36/69		N/A	
3291	#Switching 36/69		N/A	
3300	Op Sys 36/69		N/A	
3301	#Op Sys 36/69		N/A	
3310	Transmission 36/69		N/A	
3311	#Transmission 36/69		N/A	
3320	IOT 36/69		N/A	N/A
3321	#IOT 36/69		N/A	N/A
3330	C&WF 36/69		N/A	
3331	#C&WF 36/69		N/A	
3332	Other 36/69			
3340	Tot Net Cur 36/69			

E. Net NonCurrent Deferred Operating Income Taxes

3350	GSF 36/69			
3351	#GSF 36/69			
3360	Switching 36/69		N/A	
3361	#Switching 36/69		N/A	
3370	Op Sys 36/69		N/A	
3371	#Op Sys 36/69		N/A	
3380	Transmission 36/69		N/A	
3381	#Transmission 36/69		N/A	
3390	IOT 36/69		N/A	N/A
3391	#IOT 36/69		N/A	N/A
3400	C&WF 36/69		N/A	
3401	#C&WF 36/69		N/A	
3402	Other 36/69			
3410	Tot Net NonC 36/69			

F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments

3420	Oth Juris L&DCrs 36	N/A	N/A	N/A
3421	FCC Reserve Adj 65			
3422	Cust Dep 36/65/69			
3423	Other Def Crs 36/69			
3430	Tot Res & Def 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

4000	Local PL-Broad 36				N/A	N/A	N/A
4001	FX-CCSA 36				N/A	N/A	N/A
4002	Wideband Msg&TWX 36				N/A	N/A	N/A
4003	#MOU 36				N/A	N/A	N/A
4004	All Other 36				N/A	N/A	N/A
4005	Tot Bas Lcl 36/69				N/A	N/A	N/A

2. Network Access Service Revenues

4010	End User 36		N/A		N/A	N/A	N/A
4011	Switched Access 36		N/A		N/A	N/A	N/A
4012	Special Access 36		N/A		N/A	N/A	N/A
4013	State Access 36			N/A	N/A	N/A	N/A
4014	Tot Netwk Acc 36/69				N/A	N/A	N/A

3. Long Distance Message Service Revenues

4020	Wideband Msg&TWX 36				N/A	N/A	N/A
4021	#MOU 36				N/A	N/A	N/A
4022	LD PL-Broad 36				N/A	N/A	N/A
4023	Other LD Msg 36				N/A	N/A	N/A
4024	Tot LD Msg 36/69				N/A	N/A	N/A

Miscellaneous Revenues

4030	Directory 36				N/A	N/A	N/A
4031	Billing & Coll 36				N/A	N/A	N/A
4032	All Other Misc 36				N/A	N/A	N/A
4033	Tot Misc 36/69				N/A	N/A	N/A

Uncollectible Revenues

4040	Uncollectible 36/69				N/A	N/A	N/A
4050	Tot Rev ls Unc36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

4000	Local PL-Broad 36	N/A						
4001	FX-CCSA 36	N/A						
4002	Wideband Msg&TWX 36	N/A						
4003	#MOU 36	N/A						
4004	All Other 36	N/A						
4005	Tot Bas Lcl 36/69	N/A	N/A	N/A	N/A	N/A	N/A	

2. Network Access Service Revenues

4010	End User 36	N/A						
4011	Switched Access 36	N/A						
4012	Special Access 36	N/A						
4013	State Access 36	N/A						
4014	Tot Netwk Acc 36/69							

3. Long Distance Message Service Revenues

4020	Wideband Msg&TWX 36	N/A						
4021	#MOU 36	N/A						
4022	LD PL-Broad 36	N/A						
4023	Other LD Msg 36	N/A						
4024	Tot LD Msg 36/69							

4. Miscellaneous Revenues

4030	Directory 36	N/A						
4031	Billing & Coll 36	N/A						
4032	All Other Misc 36	N/A						
4033	Tot Misc 36/69			N/A				

5. Uncollectible Revenues

4040	Uncollectible 36/69							
4050	Tot Rev Is Unc36/69							

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

1. Basic Local Service Revenues

4000	Local PL-Broad 36	N/A	N/A	N/A
4001	FX-CCSA 36	N/A	N/A	N/A
4002	Wideband Msg&TWX 36	N/A	N/A	N/A
4003	#MOU 36	N/A	N/A	N/A
4004	All Other 36	N/A	N/A	N/A
4005	Tot Bas Lcl 36/69		N/A	N/A

2. Network Access Service Revenues

4010	End User 36	N/A	N/A	N/A
4011	Switched Access 36	N/A	N/A	N/A
4012	Special Access 36	N/A	N/A	N/A
4013	State Access 36	N/A	N/A	N/A
4014	Tot Netwk Acc 36/69		N/A	

3. Long Distance Message Service Revenues

4020	Wideband Msg&TWX 36	N/A	N/A	N/A
4021	#MOU 36	N/A	N/A	N/A
4022	LD PL-Broad 36	N/A	N/A	N/A
4023	Other LD Msg 36	N/A	N/A	N/A
4024	Tot LD Msg 36/69		N/A	

4. Miscellaneous Revenues

4030	Directory 36	N/A	N/A	N/A
4031	Billing & Coll 36	N/A	N/A	N/A
4032	All Other Misc 36	N/A	N/A	N/A
4033	Tot Misc 36/69			

5. Uncollectible Revenues

4040	Uncollectible 36/69			
4050	Tot Rev ls Unc36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

B. Certain Income Accounts

1. Other Operating Income and Expenses

4060	FX Different 36				N/A	N/A	N/A
4061	Direct All Other 36				N/A	N/A	N/A
4062	All Other 36				N/A	N/A	N/A
4063	#TPIS 36				N/A	N/A	N/A
4064	Tot Oth OpInc 69	N/A	N/A				
4065	#Combined Inv 69	N/A	N/A				
4066	Tot Oth OpInc 36/69						

2. Non-Operating Income and Expenses

4070	AFUDC 36/69						
4071	#Long Term PUC 36				N/A	N/A	N/A
4072	Soc/Comm 36/69						
4073	#Corp Op Exp 36				N/A	N/A	N/A
4074		N/A	N/A	N/A	N/A	N/A	N/A
4075	#Combined Inv 69	N/A	N/A				
4076	Tot NonOp Inc 36/69						

3. Interest and Related Items

4080	Int&Rel Items 36				N/A	N/A	N/A
4081	#Cap Leases 36				N/A	N/A	N/A
4082		N/A	N/A	N/A	N/A	N/A	N/A

4. Extraordinary Items

4090	Extra Items 36/69						
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Income Effect of Jurisdictional Ratemaking Differences

4100	Inc Effect 36			N/A	N/A	N/A	N/A
4110	Tot CIE 36/69						
4120	Tot Rev Ls IEF36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

B. Certain Income Accounts

1. Other Operating Income and Expenses

4060	FX Different 36	N/A						
4061	Direct All Other 36	N/A						
4062	All Other 36	N/A						
4063	#TPIS 36	N/A						
4064	Tot Oth OpInc 69			N/A				
4065	#Combined Inv 69			N/A				
4066	Tot Oth OpInc 36/69			N/A				

2. Non-Operating Income and Expenses

4070	AFUDC 36/69							
4071	#Long Term PUC 36	N/A						
4072	Soc/Comm 36/69							
4073	#Corp Op Exp 36	N/A						
4074		N/A						
4075	#Combined Inv 69							
4076	Tot NonOp Inc 36/69							

3. Interest and Related Items

4080	IntsRel Items 36	N/A						
4081	#Cap Leases 36	N/A						
4082		N/A						

4. Extraordinary Items

4090	Extra Items 36/69			N/A				
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5. Income Effect of Jurisdictional Ratemaking Differences

4100	Inc Effect 36	N/A						
4110	Tot CIE 36/69							
4120	Tot Rev LsIEF 36/69							

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (D)	Billing & Collection (G)	IX (r)
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B. Certain Income Accounts

Other Operating Income and Expenses

4060	FX Different 36	N/A	N/A	N/A
4061	Direct All Other 36	N/A	N/A	N/A
4062	All Other 36	N/A	N/A	N/A
4063	#TPIS 36	N/A	N/A	N/A
4064	Tot Oth OpInc 69			
4065	#Combined Inv 69			
4066	Tot Oth OpInc 36/69			

Non-Operating Income and Expenses

4070	AFUDC 36/69			
4071	#Long Term PUC 36	N/A	N/A	N/A
4072	Soc/Comm 36/69			
4073	#Corp Op Exp 36	N/A	N/A	N/A
4074		N/A	N/A	N/A
4075	#Combined Inv 69			
4076	Tot NonOp Inc 36/69			

3. Interest and Related Items

4080	IntsRel Items 36	N/A	N/A	N/A
4081	#Cap Leases 36	N/A	N/A	N/A
4082		N/A	N/A	N/A

4. Extraordinary Items

4090	Extra Items 36/69			
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5. Income Effect of Jurisdictional Ratemaking Differences

4100	Inc Effect 36	N/A	N/A	N/A
4110	Tot CIE 36/69			
4120	Tot Rev LsIEF 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

VI. Operating Expenses and Taxes

A. Plant Specific Operating Expenses

1. Network Support and General Support Expenses

5000	Network Supp 36/69						
5001	#GSF 36				N/A	N/A	N/A
5002	#Comb Inv 69	N/A	N/A				
5010	General Supp 36/69						
5011	#GSF 36				N/A	N/A	N/A
5012	#GSF Inv 69	N/A	N/A				
5013	Tot Sup 36/69						

Central Office Expenses

5020	Direct PL 36				N/A	N/A	N/A
5021	Direct Message 36				N/A	N/A	N/A
5022	CO Exp 36				N/A	N/A	N/A
5023	#COE Inv 36				N/A	N/A	N/A
5024	CO Exp 69	N/A	N/A			N/A	
5025	#COE Inv 69	N/A	N/A			N/A	
5026	Tot CO Exp 36/69					N/A	

3. IOT Expenses

a) Other IOT Expenses

Part 36 Detail

5030	Oth Less Coinlss 36				N/A	N/A	N/A
5031	#LAF 36				N/A	N/A	N/A
5032	Coinless Pay 36				N/A	N/A	N/A
5033	#LEC MOU 36				N/A	N/A	N/A

Part 69 Detail

5040	Tot Oth IOT 69	N/A	N/A				
5041	#IOT Inv 69	N/A	N/A				
5042	Tot Oth IOT 36/69						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

VI Operating Expenses and Taxes

A. Plant Specific Operating Expenses

1. Network Support and General Support Expenses

5000	Network Supp 36/69			
5001	#GSF 36	N/A	N/A	N/A
5002	#Comb Inv 69			
5010	General Supp 36/69			
5011	#GSF 36	N/A	N/A	N/A
5012	#GSF Inv 69			
5013	Tot Sup 36/69			

2. Central Office Expenses

5020	Direct PL 36	N/A	N/A	N/A
5021	Direct Message 36	N/A	N/A	N/A
5022	CO Exp 36	N/A	N/A	N/A
5023	#COE Inv 36	N/A	N/A	N/A
5024	CO Exp 69		N/A	
5025	#COE Inv 69		N/A	
5026	Tot CO Exp 36/69		N/A	

3. IOT Expenses

a) Other IOT Expenses

Part 36 Detail

5030	Oth Less Coinlss 36	N/A	N/A	N/A
5031	#LAF 36	N/A	N/A	N/A
5032	Coinless Pay 36	N/A	N/A	N/A
5033	#LEC MOU 36	N/A	N/A	N/A

Part 69 Detail

5040	Tot Oth IOT 69		N/A	N/A
5041	#IOT Inv 69		N/A	N/A
5042	Tot Oth IOT 36/69		N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

b) Customer Premises Equipment Expenses

5050	New CPE 36			N/A	N/A	N/A	N/A
5060	Tot IOT Exp 36/69						

4. C&WF Expenses

5070	Direct PL 36				N/A	N/A	N/A
5071	Direct Message 36				N/A	N/A	N/A
5072	C&WF 36				N/A	N/A	N/A
5073	#C&WF Inv 36				N/A	N/A	N/A
5074	C&WF 69	N/A	N/A			N/A	
5075	#C&WF Inv 69	N/A	N/A			N/A	
5076	Tot C&WF Exp 36/69					N/A	
5080	Tot Plt Spec 36/69						

B. Plant Non-Specific Operating Expenses

1. Other Property Plant and Equipment Expenses

6000	Other PP&E 36/69						
6001	#TPIS 36				N/A	N/A	N/A
6002	#COE/IOT/C&WF 69	N/A	N/A				

2. Network Operations and Access Expenses

6010	Network Oper 36/69						
6011	#COE/IOT/C&WF 36/69						
6012	Access 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

b) Customer Premises Equipment Expenses

5050	New CPE 36	N/A	N/A	N/A
5060	Tot IOT Exp 36/69		N/A	N/A

C&WF Expenses

5070	Direct PL 36	N/A	N/A	N/A
5071	Direct Message 36	N/A	N/A	N/A
5072	C&WF 36	N/A	N/A	N/A
5073	#C&WF Inv 36	N/A	N/A	N/A
5074	C&WF 69		N/A	
5075	#C&WF Inv 69		N/A	
5076	Tot CW&F Exp 36/69		N/A	
5080	Tot Plt Spec 36/69			

B. Plant Non-Specific Operating Expenses

1. Other Property Plant and Equipment Expenses

6000	Other PP&E 36/69		N/A	
6001	#TPIS 36	N/A	N/A	N/A
6002	#COE/IOT/C&WF 69		N/A	

2. Network Operations and Access Expenses

6010	Network Oper 36/69		N/A	
6011	#COE/IOT/C&WF 36/69		N/A	
6012	Access 36/69	N/A	N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

3. Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	GSF 36/69						
6021	#GSF 36/69						
6030	Switching 36/69					N/A	
6031	#Switching 36/69					N/A	
6040	Op Sys 36/69					N/A	
6041	#Op Sys 36/69					N/A	
6050	Transmission 36/69					N/A	
6051	#Transmission 36/69					N/A	
6060	IOT 36/69						
6061	#IOT 36/69						
6070	C&WF 36/69					N/A	
6071	#C&WF 36/69					N/A	
6080	PHFTU 36/69						
6081	#PHFTU 36/69						
6090	Tot Dep Plant 36/69						

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

6100	GSF 36/69						
6101	#GSF 36/69						
6110	Switching 36/69					N/A	
6111	#Switching 36/69					N/A	
6120	Op Sys 36/69					N/A	
6121	#Op Sys 36/69					N/A	
6130	Transmission 36/69					N/A	
6131	#Transmission 36/69					N/A	
6140	IOT 36/69						
6141	#IOT 36/69						
6150	C&WF 36/69					N/A	
6151	#C&WF 36/69					N/A	
6160	Tot Cap Lease 36/69						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special Access (o)
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	

3. Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	GSF 36/69			N/A				
6021	#GSF 36/69			N/A				
6030	Switching 36/69			N/A				
6031	#Switching 36/69			N/A				
6040	Op Sys 36/69			N/A				
6041	#Op Sys 36/69			N/A				
6050	Transmission 36/69			N/A				
6051	#Transmission 36/69			N/A				
6060	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6061	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6070	C&WF 36/69		N/A	N/A		N/A		
6071	#C&WF 36/69		N/A	N/A		N/A		
6080	PHFTU 36/69			N/A				
6081	#PHFTU 36/69			N/A				
6090	Tot Dep Plant 36/69			N/A				

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

6100	GSF 36/69			N/A				
6101	#GSF 36/69			N/A				
6110	Switching 36/69			N/A				
6111	#Switching 36/69			N/A				
6120	Op Sys 36/69			N/A				
6121	#Op Sys 36/69			N/A				
6130	Transmission 36/69			N/A				
6131	#Transmission 36/69			N/A				
6140	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6141	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6150	C&WF 36/69		N/A	N/A		N/A		
6151	#C&WF 36/69		N/A	N/A		N/A		
6160	Tot Cap Lease 36/69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (g)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

3. Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

6020	GSF 36/69			
6021	#GSF 36/69			
6030	Switching 36/69		N/A	
6031	#Switching 36/69		N/A	
6040	Op Sys 36/69		N/A	
6041	#Op Sys 36/69		N/A	
6050	Transmission 36/69		N/A	
6051	#Transmission 36/69		N/A	
6060	IOT 36/69		N/A	N/A
6061	#IOT 36/69		N/A	N/A
6070	C&WF 36/69		N/A	
6071	#C&WF 36/69		N/A	
6080	PHFTU 36/69			
6081	#PHFTU 36/69			
6090	Tot Dep Plant 36/69			

b) Amortization Expenses of Tangible Assets

(1) Amortization Expenses of Capital Leases

6100	GSF 36/69			
6101	#GSF 36/69			
6110	Switching 36/69		N/A	
6111	#Switching 36/69		N/A	
6120	Op Sys 36/69		N/A	
6121	#Op Sys 36/69		N/A	
6130	Transmission 36/69		N/A	
6131	#Transmission 36/69		N/A	
6140	IOT 36/69		N/A	N/A
6141	#IOT 36/69		N/A	N/A
6150	C&WF 36/69		N/A	
6151	#C&WF 36/69		N/A	
6160	Tot Cap Lease 36/69			

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

(2) Amortization Expenses of Leasehold Improvements

6170	GSF 36/69						
6171	#GSF 36/69						
6180	Switching 36/69					N/A	
6181	#Switching 36/69					N/A	
6190	Op Sys 36/69					N/A	
6191	#Op Sys 36/69					N/A	
6200	Transmission 36/69					N/A	
6201	#Transmission 36/69					N/A	
6210	IOT 36/69						
6211	#IOT 36/69						
6220	C&WF 36/69					N/A	
6221	#C&WF 36/69					N/A	
6230	Tot Leas Imp 36/69						
6240	Tot Am Tang 36/69						

(3) Other Depreciation and Amortization Expenses

6250	Intangibles 36/69						
6251	#Intan Ass 36/69						
6252	Other 36/69						
6253	#Assd Inv 36/69						
6254	Tot Other 36/69						
6260	Tot Dep/Amort 36/69						
6270	Tot Pl NonSp 36/69						

C. Customer Operations Expenses

1. Marketing Expenses

6998	Marketing DA 36				N/A	N/A	N/A
6999	Marketing Alloc 36				N/A	N/A	N/A
7000	Tot Mktng 36/69						
7001	#Curr Bill Anal 36				N/A	N/A	N/A
7002	#Combined Inv 69	N/A	N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(2) Amortization Expenses of Leasehold Improvements

6170	GSF 36/69			N/A				
6171	#GSF 36/69			N/A				
6180	Switching 36/69			N/A				
6181	#Switching 36/69			N/A				
6190	Op Sys 36/69			N/A				
6191	#Op Sys 36/69			N/A				
6200	Transmission 36/69			N/A				
6201	#Transmission 36/69			N/A				
6210	IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6211	#IOT 36/69		N/A	N/A	N/A	N/A	N/A	
6220	C&WF 36/69		N/A	N/A		N/A		
6221	#C&WF 36/69		N/A	N/A		N/A		
6230	Tot Leas Imp 36/69			N/A				
6240	Tot Am Tang 36/69			N/A				

(3) Other Depreciation and Amortization Expenses

6250	Intangibles 36/69			N/A				
6251	#Intan Ass 36/69			N/A				
6252	Other 36/69			N/A				
6253	#Assd Inv 36/69			N/A				
6254	Tot Other 36/69			N/A				
6260	Tot Dep/Amort 36/69			N/A				
6270	Tot Pl NonSp 36/69			N/A				

C. Customer Operations Expenses

1. Marketing Expenses

6998	Marketing DA 36	N/A						
6999	Marketing Alloc 36	N/A						
7000	Marketing 36/69			N/A				
7001	#Curr Bill Anal 36	N/A						
7002	#Combined Inv 69			N/A				

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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(2) Amortization Expenses of Leasehold Improvements

6170	GSF 36/69			
6171	#GSF 36/69			
6180	Switching 36/69		N/A	
6181	#Switching 36/69		N/A	
6190	Op Sys 36/69		N/A	
6191	#Op Sys 36/69		N/A	
6200	Transmission 36/69		N/A	
6201	#Transmission 36/69		N/A	
6210	IOT 36/69		N/A	N/A
6211	#IOT 36/69		N/A	N/A
6220	C&WF 36/69		N/A	
6221	#C&WF 36/69		N/A	
6230	Tot Leas Imp 36/69			
6240	Tot Am Tang 36/69			

(3) Other Depreciation and Amortization Expenses

6250	Intangibles 36/69			
6251	#Intan Ass 36/69			
6252	Other 36/69			
6253	#Assd Inv 36/69			
6254	Tot Other 36/69			
6260	Tot Dep/Amort 36/69			
6270	Tot Pl NonSp 36/69			

C. Customer Operations Expenses

1. Marketing Expenses

6998	Marketing DA 36	N/A	N/A	N/A
6999	Marketing Alloc 36	N/A	N/A	N/A
7000	Marketing 36/69		N/A	
7001	#Curr Bill Anal 36	N/A	N/A	N/A
7002	#Combined Inv 69		N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

2. Services Expenses

a) Telephone Operator Services Expenses

Part 36 Detail

7010	Call Completion 36				N/A	N/A	N/A
7011	#WSWS 36				N/A	N/A	N/A
7020	Intercept 36				N/A	N/A	N/A
7021	#WSWS 36				N/A	N/A	N/A
7030	DA 36				N/A	N/A	N/A
7031	#WSWS 36				N/A	N/A	N/A
7040	Other 36				N/A	N/A	N/A
7041	#WSWS 36				N/A	N/A	N/A

Part 69 Detail

7050	Tel Op Direct 69	N/A	N/A		N/A	N/A	N/A
7051	Tel Op Alloc 69	N/A	N/A		N/A	N/A	N/A
7052	#WSWS 69	N/A	N/A		N/A	N/A	N/A
7060	Tot Tel Op 36/69				N/A	N/A	N/A

b) Published Directory Listing Expenses

7070	Classified Dir 36			N/A	N/A	N/A	N/A
7071	TWX Directory 36				N/A	N/A	N/A
7072	#TWX MOU 36				N/A	N/A	N/A
7073	Alpha/Traffic 36				N/A	N/A	N/A
7074	#Sub Line MOU 36				N/A	N/A	N/A
7075	For Directories 36				N/A	N/A	N/A
7076	Tot Pub Dir 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

Services Expenses

a) Telephone Operator Services Expenses

Part 36 Detail

7010	Call Completion 36	N/A						
7011	#WSWS 36	N/A						
7020	Intercept 36	N/A						
7021	#WSWS 36	N/A						
7030	DA 36	N/A						
7031	#WSWS 36	N/A						
7040	Other 36	N/A						
7041	#WSWS 36	N/A						

Part 69 Detail

7050	Tel Op Direct 69	N/A		N/A	N/A			N/A
7051	Tel Op Alloc 69	N/A		N/A	N/A			N/A
7052	#WSWS 69	N/A		N/A	N/A			N/A
7060	Tot Tel Op 36/69	N/A		N/A	N/A			N/A

b) Published Directory Listing Expenses

7070	Classified Dir 36	N/A						
7071	TWX Directory 36	N/A						
7072	#TWX MOU 36	N/A						
7073	Alpha/Traffic 36	N/A						
7074	#Sub Line MOU 36	N/A						
7075	For Directories 36	N/A						
7076	Tot Pub Dir 36/69	N/A	N/A	N/A	N/A			N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

2. Services Expenses

a) Telephone Operator Services Expenses

Part 36 Detail

7010	Call Completion 36	N/A	N/A	N/A
7011	#WSWS 36	N/A	N/A	N/A
7020	Intercept 36	N/A	N/A	N/A
7021	#WSWS 36	N/A	N/A	N/A
7030	DA 36	N/A	N/A	N/A
7031	#WSWS 36	N/A	N/A	N/A
7040	Other 36	N/A	N/A	N/A
7041	#WSWS 36	N/A	N/A	N/A

Part 69 Detail

7050	Tel Op Direct 69		N/A	
7051	Tel Op Alloc 69		N/A	
7052	#WSWS 69		N/A	
7060	Tot Tel Op 36/69		N/A	

b) Published Directory Listing Expenses

7070	Classified Dir 36	N/A	N/A	N/A
7071	TWX Directory 36	N/A	N/A	N/A
7072	#TWX MOU 36	N/A	N/A	N/A
7073	Alpha/Traffic 36	N/A	N/A	N/A
7074	#Sub Line MOU 36	N/A	N/A	N/A
7075	For Directories 36	N/A	N/A	N/A
7076	Tot Pub Dir 36/69		N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	#Total WAC 36		N/A	N/A	N/A	N/A	N/A
7081	#Lcl Svc Or WAC 36			N/A	N/A	N/A	N/A
7082	#Presub WAC 36		N/A		N/A	N/A	N/A
7083	#Dir Ad WAC 36			N/A	N/A	N/A	N/A
7084	#State PL WAC 36			N/A	N/A	N/A	N/A
7085	#IS PL WAC 36		N/A		N/A	N/A	N/A
7086	#State Msg WAC 36			N/A	N/A	N/A	N/A
7087	#IS Msg WAC 36		N/A		N/A	N/A	N/A
7088	#TWX WAC 36		N/A	N/A	N/A	N/A	N/A
7089	Lcl Svc Or Proc 36			N/A	N/A	N/A	N/A
7090	Presub Svc Or 36		N/A		N/A	N/A	N/A
7091	Dir Ad Svc Or 36			N/A	N/A	N/A	N/A
7092	PL & Special 36				N/A	N/A	N/A
7093	Message Toll 36				N/A	N/A	N/A
7094	TWX 36				N/A	N/A	N/A
7095	#Bill TWX Rev 36				N/A	N/A	N/A
7096	Tot Svc Or Proc 36				N/A	N/A	N/A

(b) End User Payment and Collection Expenses

7100	#Tot Bill Rev 36		N/A	N/A	N/A	N/A	N/A
7101	#State PL Bl Rev 36			N/A	N/A	N/A	N/A
7102	#IS PL Bill Rev 36		N/A		N/A	N/A	N/A
7103	#St Msg Bill Rev 36			N/A	N/A	N/A	N/A
7104	#IS Msg Bill Rev 36		N/A		N/A	N/A	N/A
7105	#Local Bill Rev 36			N/A	N/A	N/A	N/A
7106	#TWX Bill Rev 36		N/A	N/A	N/A	N/A	N/A
7107	PL & Special 36				N/A	N/A	N/A
7108	Msg Toll 36				N/A	N/A	N/A
7109	Local 36			N/A	N/A	N/A	N/A
7110	TWX 36				N/A	N/A	N/A
7111	#Bill TWX Rev 36				N/A	N/A	N/A
7112	Tot EU Pay & Col 36				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total (i)	Traffic Sensitive				Total Traffic Sen (n)	Special Access (o)
			Common Line (j)	Switching (k)	Equal Access (l)	Transport Information (m)		

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	#Total WAC 36	N/A						
7081	#Lcl Svc Or WAC 36	N/A						
7082	#Presub WAC 36	N/A						
7083	#Dir Ad WAC 36	N/A						
7084	#State PL WAC 36	N/A						
7085	#IS PL WAC 36	N/A						
7086	#State Msg WAC 36	N/A						
7087	#IS Msg WAC 36	N/A						
7088	#TWX WAC 36	N/A						
7089	Lcl Svc Or Proc 36	N/A						
7090	Presub Svc Or 36	N/A						
7091	Dir Ad Svc Or 36	N/A						
7092	PL & Special 36	N/A						
7093	Message Toll 36	N/A						
7094	TWX 36	N/A						
7095	#Bill TWX Rev 36	N/A						
7096	Tot Svc Or Proc 36	N/A						

(b) End User Payment and Collection Expenses

7100	#Tot Bill Rev 36	N/A						
7101	#State PL Bl Rev 36	N/A						
7102	#IS PL Bill Rev 36	N/A						
7103	#St Msg Bill Rev 36	N/A						
7104	#IS Msg Bill Rev 36	N/A						
7105	#Local Bill Rev 36	N/A						
7106	#TWX Bill Rev 36	N/A						
7107	PL & Special 36	N/A						
7108	Msg Toll 36	N/A						
7109	Local 36	N/A						
7110	TWX 36	N/A						
7111	#Bill TWX Rev 36	N/A						
7112	Tot EU Pay & Col 36	N/A						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

c) All Other Services Expenses

(1) Category 1 - Local Business Office Expenses

Part 36 Detail

(a) End User Service Order Processing Expenses

7080	#Total WAC 36	N/A	N/A	N/A
7081	#Lcl Svc Or WAC 36	N/A	N/A	N/A
7082	#Presub WAC 36	N/A	N/A	N/A
7083	#Dir Ad WAC 36	N/A	N/A	N/A
7084	#State PL WAC 36	N/A	N/A	N/A
7085	#IS PL WAC 36	N/A	N/A	N/A
7086	#State Msg WAC 36	N/A	N/A	N/A
7087	#IS Msg WAC 36	N/A	N/A	N/A
7088	#TWX WAC 36	N/A	N/A	N/A
7089	Lcl Svc Or Proc 36	N/A	N/A	N/A
7090	Presub Svc Or 36	N/A	N/A	N/A
7091	Dir Ad Svc Or 36	N/A	N/A	N/A
7092	PL & Special 36	N/A	N/A	N/A
7093	Message Toll 36	N/A	N/A	N/A
7094	TWX 36	N/A	N/A	N/A
7095	#Bill TWX Rev 36	N/A	N/A	N/A
7096	Tot Svc Or Proc 36	N/A	N/A	N/A

(b) End User Payment and Collection Expenses

7100	#Tot Bill Rev 36	N/A	N/A	N/A
7101	#State PL Bl Rev 36	N/A	N/A	N/A
7102	#IS PL Bill Rev 36	N/A	N/A	N/A
7103	#St Msg Bill Rev 36	N/A	N/A	N/A
7104	#IS Msg Bill Rev 36	N/A	N/A	N/A
7105	#Local Bill Rev 36	N/A	N/A	N/A
7106	#TWX Bill Rev 36	N/A	N/A	N/A
7107	PL & Special 36	N/A	N/A	N/A
7108	Msg Toll 36	N/A	N/A	N/A
7109	Local 36	N/A	N/A	N/A
7110	TWX 36	N/A	N/A	N/A
7111	#Bill TWX Rev 36	N/A	N/A	N/A
7112	Tot EU Pay & Col 36	N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

(c) End User Billing Inquiry Expenses

7120	#Tot WAC 36		N/A	N/A	N/A	N/A	N/A
7121	#State PL WAC 36			N/A	N/A	N/A	N/A
7122	#IS PL WAC 36		N/A		N/A	N/A	N/A
7123	#State Msg WAC 36			N/A	N/A	N/A	N/A
7124	#IS Msg WAC 36		N/A		N/A	N/A	N/A
7125	#TWX WAC 36		N/A	N/A	N/A	N/A	N/A
7126	#Other WAC 36			N/A	N/A	N/A	N/A
7127	PL & Special 36				N/A	N/A	N/A
7128	Msg Toll 36				N/A	N/A	N/A
7129	TWX 36				N/A	N/A	N/A
7130	#TWX Bill Rev 36				N/A	N/A	N/A
7131	Other 36			N/A	N/A	N/A	N/A
7132	Tot Bill Inq 36				N/A	N/A	N/A

(d) Interexchange Carrier Service Order Processing Expenses

7140	#Tot WAC 36		N/A	N/A	N/A	N/A	N/A
7141	#State PL WAC 36			N/A	N/A	N/A	N/A
7142	#IS PL WAC 36		N/A		N/A	N/A	N/A
7143	#St Switch WAC 36			N/A	N/A	N/A	N/A
7144	#IS Switch WAC 36		N/A		N/A	N/A	N/A
7145	#State B&C WAC 36			N/A	N/A	N/A	N/A
7146	#IS B&C WAC 36		N/A		N/A	N/A	N/A
7147	PL & Special 36				N/A	N/A	N/A
7148	Switched & Msg 36				N/A	N/A	N/A
7149	Billing & Coll 36				N/A	N/A	N/A
7150	Tot IC Svc Ord 36				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(c) End User Billing Inquiry Expenses

7120	#Tot WAC 36	N/A						
7121	#State PL WAC 36	N/A						
7122	#IS PL WAC 36	N/A						
7123	#State Msg WAC 36	N/A						
7124	#IS Msg WAC 36	N/A						
7125	#TWX WAC 36	N/A						
7126	#Other WAC 36	N/A						
7127	PL & Special 36	N/A						
7128	Msg Toll 36	N/A						
7129	TWX 36	N/A						
7130	#TWX Bill Rev 36	N/A						
7131	Other 36	N/A						
7132	Tot Bill Inq 36	N/A						

(d) Interexchange Carrier Service Order Processing Expenses

7140	#Tot WAC 36	N/A						
7141	#State PL WAC 36	N/A						
7142	#IS PL WAC 36	N/A						
7143	#St Switch WAC 36	N/A						
7144	#IS Switch WAC 36	N/A						
7145	#State B&C WAC 36	N/A						
7146	#IS B&C WAC 36	N/A						
7147	PL & Special 36	N/A						
7148	Switched & Msg 36	N/A						
7149	Billing & Coll 36	N/A						
7150	Tot IC Svc Ord 36	N/A						

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

(c) End User Billing Inquiry Expenses

7120	#Tot WAC 36	N/A	N/A	N/A
7121	#State PL WAC 36	N/A	N/A	N/A
7122	#IS PL WAC 36	N/A	N/A	N/A
7123	#State Msg WAC 36	N/A	N/A	N/A
7124	#IS Msg WAC 36	N/A	N/A	N/A
7125	#TWX WAC 36	N/A	N/A	N/A
7126	#Other WAC 36	N/A	N/A	N/A
7127	PL & Special 36	N/A	N/A	N/A
7128	Msg Toll 36	N/A	N/A	N/A
7129	TWX 36	N/A	N/A	N/A
7130	#TWX Bill Rev 36	N/A	N/A	N/A
7131	Other 36	N/A	N/A	N/A
7132	Tot Bill Inq 36	N/A	N/A	N/A

(d) Interexchange Carrier Service Order Processing Expenses

7140	#Tot WAC 36	N/A	N/A	N/A
7141	#State PL WAC 36	N/A	N/A	N/A
7142	#IS PL WAC 36	N/A	N/A	N/A
7143	#St Switch WAC 36	N/A	N/A	N/A
7144	#IS Switch WAC 36	N/A	N/A	N/A
7145	#State B&C WAC 36	N/A	N/A	N/A
7146	#IS B&C WAC 36	N/A	N/A	N/A
7147	PL & Special 36	N/A	N/A	N/A
7148	Switched & Msg 36	N/A	N/A	N/A
7149	Billing & Coll 36	N/A	N/A	N/A
7150	Tot IC Svc Ord 36	N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

(e) Interexchange Carrier Payment and Collection Expenses

7160	#Tot Bill Rev 36		N/A	N/A	N/A	N/A	N/A
7161	#State PL Rev 36			N/A	N/A	N/A	N/A
7162	#IS PL Rev 36		N/A		N/A	N/A	N/A
7163	#St Switched Rev 36			N/A	N/A	N/A	N/A
7164	#IS Switched Rev 36		N/A		N/A	N/A	N/A
7165	#State B&C Rev 36			N/A	N/A	N/A	N/A
7166	#IS B&C Rev 36		N/A		N/A	N/A	N/A
7167	PL & Special 36				N/A	N/A	N/A
7168	Switched & Msg 36				N/A	N/A	N/A
7169	Billing & Coll 36				N/A	N/A	N/A
7170	Tot IC Pay & Col 36				N/A	N/A	N/A

(f) Interexchange Carrier Billing Inquiry Expenses

7180	#Tot WAC 36		N/A	N/A	N/A	N/A	N/A
7181	#State PL WAC 36			N/A	N/A	N/A	N/A
7182	#IS PL WAC 36		N/A		N/A	N/A	N/A
7183	#St Switch WAC 36			N/A	N/A	N/A	N/A
7184	#IS Switch WAC 36		N/A		N/A	N/A	N/A
7185	#State B&C WAC 36			N/A	N/A	N/A	N/A
7186	#IS B&C WAC 36		N/A		N/A	N/A	N/A
7187	PL & Special 36				N/A	N/A	N/A
7188	Switched & Msg 36				N/A	N/A	N/A
7189	Billing & Coll 36				N/A	N/A	N/A
7190	Tot IC Bill Inq 36				N/A	N/A	N/A

(g) Coin Collection and Administration Expenses

7200	Coin Coll & Adm 36				N/A	N/A	N/A
7201	#Rev Deposited 36				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(e) Interexchange Carrier Payment and Collection Expenses

7160	#Tot Bill Rev 36	N/A						
7161	#State PL Rev 36	N/A						
7162	#IS PL Rev 36	N/A						
7163	#St Switched Rev 36	N/A						
7164	#IS Switched Rev 36	N/A						
7165	#State B&C Rev 36	N/A						
7166	#IS B&C Rev 36	N/A						
7167	PL & Special 36	N/A						
7168	Switched & Msg 36	N/A						
7169	Billing & Coll 36	N/A						
7170	Tot IC Pay & Col 36	N/A						

(f) Interexchange Carrier Billing Inquiry Expenses

7180	#Tot WAC 36	N/A						
7181	#State PL WAC 36	N/A						
7182	#IS PL WAC 36	N/A						
7183	#St Switch WAC 36	N/A						
7184	#IS Switch WAC 36	N/A						
7185	#State B&C WAC 36	N/A						
7186	#IS B&C WAC 36	N/A						
7187	PL & Special 36	N/A						
7188	Switched & Msg 36	N/A						
7189	Billing & Coll 36	N/A						
7190	Tot IC Bill Inq 36	N/A						

(g) Coin Collection and Administration Expenses

7200	Coin Coll & Adm 36	N/A						
7201	#Rev Deposited 36	N/A						

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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(e) Interexchange Carrier Payment and Collection Expenses

7160	#Tot Bill Rev 36	N/A	N/A	N/A
7161	#State PL Rev 36	N/A	N/A	N/A
7162	#IS PL Rev 36	N/A	N/A	N/A
7163	#St Switched Rev 36	N/A	N/A	N/A
7164	#IS Switched Rev 36	N/A	N/A	N/A
7165	#State B&C Rev 36	N/A	N/A	N/A
7166	#IS B&C Rev 36	N/A	N/A	N/A
7167	PL & Special 36	N/A	N/A	N/A
7168	Switched & Msg 36	N/A	N/A	N/A
7169	Billing & Coll 36	N/A	N/A	N/A
7170	Tot IC Pay & Col 36	N/A	N/A	N/A

(f) Interexchange Carrier Billing Inquiry Expenses

7180	#Tot WAC 36	N/A	N/A	N/A
7181	#State PL WAC 36	N/A	N/A	N/A
7182	#IS PL WAC 36	N/A	N/A	N/A
7183	#St Switch WAC 36	N/A	N/A	N/A
7184	#IS Switch WAC 36	N/A	N/A	N/A
7185	#State B&C WAC 36	N/A	N/A	N/A
7186	#IS B&C WAC 36	N/A	N/A	N/A
7187	PL & Special 36	N/A	N/A	N/A
7188	Switched & Msg 36	N/A	N/A	N/A
7189	Billing & Coll 36	N/A	N/A	N/A
7190	Tot IC Bill Inq 36	N/A	N/A	N/A

(g) Coin Collection and Administration Expenses

7200	Coin Coll & Adm 36	N/A	N/A	N/A
7201	#Rev Deposited 36	N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)
<u>Part 69 Detail</u>							
7202	EU Att to Co PL 69	N/A	N/A		N/A	N/A	N/A
7203	EU Att to Co Msg 69	N/A	N/A		N/A	N/A	N/A
7204	EU Att to IC PL 69	N/A	N/A		N/A	N/A	N/A
7205	EU Att to IC Msg 69	N/A	N/A		N/A	N/A	N/A
7206	EU SLC Bills 69	N/A	N/A		N/A	N/A	
7207	EU Presub 69	N/A	N/A				
7208	#Combined Inv 69	N/A	N/A				
7209	EU TWX 69	N/A	N/A		N/A	N/A	N/A
7210	IC Att to PL 69	N/A	N/A		N/A	N/A	N/A
7211	IC Switch & Msg 69	N/A	N/A				
7212	#Combined Inv 69	N/A	N/A				
7213	IC B&C 69	N/A	N/A		N/A	N/A	N/A
7214	Coin Coll & Adm 69	N/A	N/A			N/A	N/A
7220	Tot Cat 1 36/69						

(2) Category 2 - Customer Services Expenses (Revenue Accounting)

Part 36 Detail

(a) Message Processing Expenses

7230	#Tot Msgs 36		N/A	N/A	N/A	N/A	N/A
7231	#Toll Msgs 36		N/A	N/A	N/A	N/A	N/A
7232	#Local Msgs 36			N/A	N/A	N/A	N/A
7233	Toll Ticket Proc 36				N/A	N/A	N/A
7234	#Toll Msgs 36				N/A	N/A	N/A
7235	Local Msg Proc 36			N/A	N/A	N/A	N/A
7236	Tot Msg Proc 36				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

Part 69 Detail

7202	EU Att to Co PL 69	N/A	N/A	N/A	N/A	N/A	N/A	
7203	EU Att to Co Msg 69	N/A						
7204	EU Att to IC PL 69	N/A						
7205	EU Att to IC Msg 69	N/A						
7206	EU SLC Bills 69		N/A	N/A	N/A	N/A	N/A	N/A
7207	EU Presub 69			N/A		N/A		N/A
7208	#Combined Inv 69			N/A		N/A		N/A
7209	EU TWX 69	N/A	N/A	N/A	N/A	N/A	N/A	
7210	IC Att to PL 69	N/A	N/A	N/A	N/A	N/A	N/A	
7211	IC Switch & Msg 69			N/A		N/A		N/A
7212	#Combined Inv 69			N/A		N/A		N/A
7213	IC B&C 69	N/A						
7214	Coin Coll & Adm 69		N/A	N/A	N/A	N/A	N/A	N/A
7220	Tot Cat 1 36/69			N/A		N/A		

(2) Category 2 - Customer Services Expenses (Revenue Accounting)

Part 36 Detail

(a) Message Processing Expenses

7230	#Tot Msgs 36	N/A						
7231	#Toll Msgs 36	N/A						
7232	#Local Msgs 36	N/A						
7233	Toll Ticket Proc 36	N/A						
7234	#Toll Msgs 36	N/A						
7235	Local Msg Proc 36	N/A						
7236	Tot Msg Proc 36	N/A						

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
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Part 69 Detail

7202	EU Att to Co PL 69		N/A	N/A
7203	EU Att to Co Msg 69	N/A	N/A	
7204	EU Att to IC PL 69	N/A		N/A
7205	EU Att to IC Msg 69	N/A		N/A
7206	EU SLC Bills 69		N/A	N/A
7207	EU Presub 69		N/A	N/A
7208	#Combined Inv 69		N/A	N/A
7209	EU TWX 69		N/A	N/A
7210	IC Att to PL 69		N/A	N/A
7211	IC Switch & Msg 69		N/A	N/A
7212	#Combined Inv 69		N/A	N/A
7213	IC B&C 69	N/A		N/A
7214	Coin Coll & Adm 69		N/A	N/A
7220	Tot Cat 1 36/69			

(2) Category 2 - Customer Services Expenses (Revenue Accounting)

Part 36 Detail

(a) Message Processing Expenses

7230	#Tot Msgs 36	N/A	N/A	N/A
7231	#Toll Msgs 36	N/A	N/A	N/A
7232	#Local Msgs 36	N/A	N/A	N/A
7233	Toll Ticket Proc 36	N/A	N/A	N/A
7234	#Toll Msgs 36	N/A	N/A	N/A
7235	Local Msg Proc 36	N/A	N/A	N/A
7236	Tot Msg Proc 36	N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

(b) Other Billing and Collecting Expenses

7240	#Tot Curr Users 36		N/A	N/A	N/A	N/A	N/A
7241	#Msg Toll Users 36		N/A	N/A	N/A	N/A	N/A
7242	#PL Users 36		N/A	N/A	N/A	N/A	N/A
7243	#TWX Users 36		N/A	N/A	N/A	N/A	N/A
7244	#Ex & Semi Users 36		N/A	N/A	N/A	N/A	N/A
7245		N/A	N/A	N/A	N/A	N/A	N/A
7246		N/A	N/A	N/A	N/A	N/A	N/A
7247	#Dir Ad Users 36		N/A	N/A	N/A	N/A	N/A
7248		N/A	N/A	N/A	N/A	N/A	N/A
7250		N/A	N/A	N/A	N/A	N/A	N/A
7251	MTS Exp 36				N/A	N/A	N/A
7252	#MTS Msg 36				N/A	N/A	N/A
7253	TWX Exp 36				N/A	N/A	N/A
7254	#TWX Con 36				N/A	N/A	N/A
7255	Ex Semi & DA Exp 36			N/A	N/A	N/A	N/A
7256	PL Exp 36				N/A	N/A	N/A
7257	#PL Accounts 36				N/A	N/A	N/A
7258	EU CL A&Bill Exp 36				N/A	N/A	N/A
7259	Total OB&C 36				N/A	N/A	N/A
7260		N/A	N/A	N/A	N/A	N/A	N/A

(c) Carrier Access Charge Billing and Collecting Expenses

7270	Carrier Access 36				N/A	N/A	N/A
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Part 69 Detail

7280	SLC 69	N/A	N/A		N/A	N/A	
7281	Carrier Access 69	N/A	N/A		N/A	N/A	N/A
7282	#COE/IOT/C&WF 69	N/A	N/A		N/A	N/A	N/A
7283	All Other Cat 2 69	N/A	N/A		N/A	N/A	N/A
7290	Tot Cat 2 36/69				N/A	N/A	

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	Equal Access (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(b) Other Billing and Collecting Expenses

7240	#Tot Curr Users 36	N/A						
7241	#Msg Toll Users 36	N/A						
7242	#PL Users 36	N/A						
7243	#TWX Users 36	N/A						
7244	#EX & Semi Users 36	N/A						
7245		N/A						
7246		N/A						
7247	#Dir Ad Users 36	N/A						
7248		N/A						
7250		N/A						
7251	MTS Exp 36	N/A						
7252	#MTS Msg 36	N/A						
7253	TWX Exp 36	N/A						
7254	#TWX Con 36	N/A						
7255	EX Semi & DA Exp 36	N/A						
7256	PL Exp 36	N/A						
7257	#PL Accounts 36	N/A						
7258	EU CL A&Bill Exp 36	N/A						
7259	Total OB&C 36	N/A						
7260		N/A						

(c) Carrier Access Charge Billing and Collecting Expenses

7270	Carrier Access 36	N/A						
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Part 69 Detail

7280	SLC 69		N/A	N/A	N/A	N/A	N/A	N/A
7281	Carrier Access 69	N/A		N/A				
7282	#COE/IOT/C&WF 69	N/A		N/A				
7283	All Other Cat 2 69	N/A						
7290	Tot Cat 2 36/69			N/A				

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

(b) Other Billing and Collecting Expenses

7240	#Tot Curr Users 36	N/A	N/A	N/A
7241	#MSG Toll Users 36	N/A	N/A	N/A
7242	#PL Users 36	N/A	N/A	N/A
7243	#TWX Users 36	N/A	N/A	N/A
7244	#Ex & Semi Users 36	N/A	N/A	N/A
7245		N/A	N/A	N/A
7246		N/A	N/A	N/A
7247	#Dir Ad Users 36	N/A	N/A	N/A
7248		N/A	N/A	N/A
7250		N/A	N/A	N/A
7251	MTS Exp 36	N/A	N/A	N/A
7252	#MTS Msg 36	N/A	N/A	N/A
7253	TWX Exp 36	N/A	N/A	N/A
7254	#TWX Con 36	N/A	N/A	N/A
7255	Ex Semi & DA Exp 36	N/A	N/A	N/A
7256	PL Exp 36	N/A	N/A	N/A
7257	#PL Accounts 36	N/A	N/A	N/A
7258	EU CL A&Bill Exp 36	N/A	N/A	N/A
7259	Total OB&C 36	N/A	N/A	N/A
7260		N/A	N/A	N/A

(c) Carrier Access Charge Billing and Collecting Expenses

7270	Carrier Access 36	N/A	N/A	N/A
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Part 69 Detail

7280	SLC 69		N/A	N/A
7281	Carrier Access 69		N/A	N/A
7282	#COE/IOT/C&WF 69			
7283	All Other Cat 2 69	N/A		N/A
7290	Tot Cat 2 36/69			N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to			Common Line		
		Separations (b)	State (c)	Interstate (d)	Pay (e)	Inside Wire (f)	BFP (g)

(3) Category 3 - All Other Customer Services Expenses

7300	Oth Cust Svc 36/69						
7301	#Tot Cat 1 & 2 36				N/A	N/A	N/A
7302	#Combined Exp 69	N/A	N/A				
7310	Tot Oth C Svc 36/69						
7320	Tot Cust Op 36/69						

D. Corporate Operations Expenses

7330	EAS Settlements 36			N/A	N/A	N/A	N/A
7331	All Other 36/69						
7332	#Big 3 Exp 36				N/A	N/A	N/A
7333	#Big 3 Exp 69	N/A	N/A				
7334	Tot Corp Oper 36/69						

E. FCC Expense Adjustment

7350	FCC Expense Adj 65	N/A	N/A				
7351	Tot Oper Exp 36/69						

F. Operating Taxes

1. State and Local Taxes

8000	St & Lcl Inc 36/69				N/A	N/A	N/A
8001	#Appr Tax Inc 36/69				N/A	N/A	N/A
8002	Direct Oth St&Lcl 36				N/A	N/A	N/A
8003	All Oth St & Lcl 36				N/A	N/A	N/A
8004	#TPIS 36				N/A	N/A	N/A
8005	Tot Oth St & Lcl 69	N/A	N/A		N/A	N/A	N/A
8006	#Combined Inv 69	N/A	N/A		N/A	N/A	N/A
8007	Tot St&Lcl Tax 36/69				N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total	Traffic Sensitive				Total	Special
		Common Line (i)	Switching (j)	EqualAccess (k)	Transport (l)	Information (m)	Traffic Sen (n)	Access (o)

(3) Category 3 - All Other Customer Services Expenses

7300	Oth Cust Svc 36/69			N/A				
7301	#Tot Cat 1 & 2 36	N/A						
7302	#Combined Exp 69			N/A				
7310	Tot Oth C Svc 36/69			N/A				
7320	Tot Cust Op 36/69			N/A				

D. Corporate Operations Expenses

7330	EAS Settlements 36			N/A				
7331	All Other 36/69			N/A				
7332	#Big 3 Exp 36	N/A						
7333	#Big 3 Exp 69			N/A				
7334	Tot Corp Oper 36/69			N/A				

E. FCC Expense Adjustment

7350	FCC Expense Adj 65			N/A				
7351	Tot Oper Exp 36/69							

F. Operating Taxes

1. State and Local Taxes

8000	St & Lcl Inc 36/69							
8001	#Appr Tax Inc 36/69							
8002	Direct Oth St&Lcl36	N/A						
8003	All Oth St & Lcl 36	N/A						
8004	#TPIS 36	N/A						
8005	Tot Oth St & Lcl 69							
8006	#Combined Inv 69							
8007	Tot St&Lcl Tax36/69							

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy To mmm yyyy
 COSA: xxxxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

(3) Category 3 - All Other Customer Services Expenses

7300	Oth Cust Svc 36/69			
7301	#Tot Cat 1 & 2 36	N/A	N/A	N/A
7302	#Combined Exp 69			
7310	Tot Oth C Svc 36/69			
7320	Tot Cust Op 36/69			

D. Corporate Operations Expenses

7330	EAS Settlements 36	N/A	N/A	N/A
7331	All Other 36/69			
7332	#Big 3 Exp 36	N/A	N/A	N/A
7333	#Big 3 Exp 69			
7334	Tot Corp Oper 36/69			

E. FCC Expense Adjustment

7350	FCC Expense Adj 65			
7351	Tot Oper Exp 36/69			

F. Operating Taxes

1. State and Local Taxes

8000	St & Lcl Inc 36/69			
8001	#Appr Tax Inc 36/69			
8002	Direct Oth St&Lcl36	N/A	N/A	N/A
8003	All Oth St & Lcl 36	N/A	N/A	N/A
8004	#TPIS 36	N/A	N/A	N/A
8005	Tot Oth St & Lcl 69			
8006	#Combined Inv 69			
8007	Tot St&Lcl Tax36/69			

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mm yy To mm yy
 COSA: xxx

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Subject to Separations (b)	State (c)	Interstate (d)	Common Line		
					Pay (e)	Inside Wire (f)	BFP (g)

2. Federal Income Tax

a) Federal Income Tax Related Items

8010	Fixed Charges 36/69						
8011	#Net Invest 36				N/A	N/A	N/A
8012	#Combined Inv 69	N/A	N/A				
8013	IRS Inc Adj 36/69						
8014	FCC Inc Adj 65	N/A	N/A				
8015	ITC Amort 36/69						
8016	#TPIS 36				N/A	N/A	N/A
8017	#Combined Inv 69	N/A	N/A				
8018	FCC ITC Adj 65	N/A	N/A				

b) Federal Income Tax

8020	Ped Inc Tax 36/69				N/A	N/A	N/A
8021	#Appr Tax Inc 36/69				N/A	N/A	N/A
8030	Tot Oper Tax 36/69				N/A	N/A	N/A

VII. Return Data

8040	Average Net Invest				N/A	N/A	N/A
8041	Net Return	N/A	N/A		N/A	N/A	N/A
8042	Rate of Return %	N/A	N/A		N/A	N/A	N/A
8043	FCC Refund	N/A	N/A		N/A	N/A	N/A
8044	Net Return Inc Ref	N/A	N/A		N/A	N/A	N/A
8045	ROR Including Ref %	N/A	N/A		N/A	N/A	N/A

VIII. Other Data

9000	CCL-Transitional 69	N/A	N/A		N/A	N/A	N/A
9001	CCL-Long Term 69	N/A	N/A		N/A	N/A	N/A
9002	USF 36				N/A	N/A	N/A
9003	#Total Loop Cost 36		N/A	N/A	N/A	N/A	N/A
9004	#Work Loops 36		N/A	N/A	N/A	N/A	N/A
9005	#Cost Per Loop 36		N/A	N/A	N/A	N/A	N/A
9006	Lifeline Connec 36				N/A	N/A	N/A
9007	#Households 36		N/A	N/A	N/A	N/A	N/A
9008	#Discount Per HH 36		N/A	N/A	N/A	N/A	N/A
9009	#Def Int Per HH 36		N/A	N/A	N/A	N/A	N/A
9010	Tot Bill Acc Lines		N/A	N/A	N/A	N/A	N/A

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

TABLE I - SEPARATIONS AND ACCESS TABLE
 (Dollars in Thousands)

Row	Category (a)	Total Access (p)	Billing & Collection (q)	IX (r)
-----	-----------------	------------------------	--------------------------------	-----------

Federal Income Tax

a) Federal Income Tax Related Items

8010	Fixed Charges 36/69			
8011	#Net Invest 36	N/A	N/A	N/A
8012	#Combined Inv 69			
8013	IRS Inc Adj 36/69			
8014	FCC Inc Adj 65			
8015	ITC Amort 36/69			
8016	#TPIS 36	N/A	N/A	N/A
8017	#Combined Inv 69			
8018	FCC ITC Adj 65			

b) Federal Income Tax

8020	Fed Inc Tax 36/69			
8021	#Appr Tax Inc 36/69			
8030	Tot Oper Tax 36/69			

Return Data

8040	Average Net Invest		N/A	
8041	Net Return		N/A	N/A
8042	Rate of Return %		N/A	N/A
8043	FCC Refund		N/A	N/A
8044	Net Return Inc Ref		N/A	N/A
8045	ROR Including Ref %		N/A	N/A

Other Data

9000	CCL-Transitional 69		N/A	N/A
9001	CCL-Long Term 69		N/A	N/A
9002	USF 36	N/A	N/A	N/A
9003	#Total Loop Cost 36	N/A	N/A	N/A
9004	#Work Loops 36	N/A	N/A	N/A
9005	#Cost Per Loop 36	N/A	N/A	N/A
9006	Lifeline Connec 36	N/A	N/A	N/A
9007	#Households 36	N/A	N/A	N/A
9008	#Discount Per HH 36	N/A	N/A	N/A
9009	#Def Int Per HH 36	N/A	N/A	N/A
9010	Tot Bill Acc Lines	N/A	N/A	N/A

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

General Instructions

Rev

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

2. Reporting carriers must follow the specific instructions provided in the attached Column Descriptions and Row Instructions. In addition, carriers must follow the jurisdictional separations and access charge procedures set forth in Parts 36, 65 and 69 of the Commission's Rules and referenced in the Row Instructions. Carriers must explain any deviations in footnotes. Do not include explanatory notes in the transmittal letter; such notes must be included in the Footnotes section of the filing as indicated in the attached Automated Report Specifications and Paper Report Specifications.
3. The general structure of this report is as follows. Amounts that a carrier allocates between jurisdictions and/or among access categories and elements are indicated on rows that are not indented. Those rows are followed by rows indicating the allocation factor used to allocate the preceding lines. All allocation factors are indented one position and are preceded by the symbol "#". Unless otherwise indicated, all allocation factors must be reported in terms of actual amounts (*i.e.*, minutes, seconds, miles, dollars, conversation-minute-miles, revenues, actual contacts, users, revenues, etc.) rather than in percentages. All factors that must be reported as a percentage are followed by the symbol "%". All directly assigned amounts must be reported on rows that are not followed by an indented allocation factor.
4. When reporting investment amounts for Plant, Other Investment, and Reserves, carriers that perform annual separations studies must report annual investment data; carriers that perform monthly, quarterly, or semi-annual studies must provide average investment data. For example, carriers that perform quarterly studies must sum the data from the four studies and divide by four. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven day studies must be projected to reflect each month's total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted actual contacts should be reported as total annual data or the sum of

Rev.

monthly, quarterly, or semi-annual studies; (4) percentage allocation factors, such as the Loop Allocation Factor, should be reported as a weighted annual average; and (5) terminations, users, and miles should be reported as a weighted annual average.

NOTE: Minutes reported may not agree to billed minutes because minutes reported may be based on studies such as the seven day studies in the example for number (1), above.

5. On the reporting form, each row description is followed by an indication that the data the carrier must enter apply to Parts 36, 65 and/or 69, as appropriate. In cases in which the total interstate amount of the cost category is directly assigned pursuant to Part 69, the Part 69 data must be reported on the total row for that category as indicated in the row instructions for the total row. All Part 69 amounts for a cost category must equal the total of the amounts allocated to the interstate jurisdiction for that category.
6. All terms and abbreviations used in the report and instructions are defined in Section 69.2 of the Commission's Rules, the Glossary of the Separations Manual, Part 36 of the Commission's Rules.
7. All dollar amounts must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445 it must be entered as 6.45). Do not round row 9007. Amounts of minutes must be rounded to the nearest million except for toll minutes, which must be rounded to the nearest thousand. All seconds including weighted standard work seconds must be rounded to thousands. All weighted actual contacts, users, loops, and terminations must be reported in whole numbers. All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand. All rate of return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 12 2/3 percent should be entered as 12.6667). All other amounts must be rounded to the nearest thousand.
8. All data must be reported "as earned", i.e., after adjustments to prior periods and SNFA adjustments.
9. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4) for the data disk file.

Rev

10. Adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. Although the reallocation of common power costs between COE categories does not occur until COE is separated, these adjustments must be made prior to entering data in the Access Report in order to preserve its linear integrity. If these adjustments are not made prior to entering the data in this report, columns (p) plus (q) plus (r) will not equal column (d) for rows 1100 through 1400.

Rev

COLUMN DESCRIPTIONS

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

<u>Column</u>	<u>Description</u>
b.	<u>Subject to Separations</u> - This amount reflects that portion of each row that must be allocated between the state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules.
c.	<u>State</u> - This amount reflects that portion of each row that is allocated to the state jurisdiction pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.
d.	<u>Interstate</u> - This amount reflects that portion of each row that is allocated to the interstate jurisdiction pursuant to Part 36 of the Commission's Rules.
	<u>Common Line</u> - These columns reflect those amounts that are assigned to the Common Line Access element pursuant to Part 69 of the Commission's Rules.
e.	<u>Pay</u> - This amount reflects that portion of each row applicable to Pay Telephone Common Line Access charges pursuant to Part 69 of the Commission's Rules.
f.	<u>Inside Wire</u> - This amount 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.
g.	<u>Base Factor Portion (BFP)</u> - This amount reflects that portion of Common Line Access charges not assigned to Pay, CPE or Inside Wire pursuant to Part 69 of the Commission's Rules.
i.	<u>Total Common Line</u> - The total of columns (e) through (g), 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 (e) through (g).

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

- j. Switching - This amount reflects that portion of each row applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
- k. Equal Access - This amount includes only that portion of each row assigned to equal access pursuant to Part 36 of the Commission's Rules. This amount is directly assigned to Equal Access or is apportioned among the access elements pursuant to Part 69 of the Commission's Rules.
- l. Transport - This amount reflects that portion of each row applicable to the Transport Access element pursuant to Part 69 of the Commission's Rules.
- m. Information - This amount reflects that portion of each row applicable to the Information Access element pursuant to Part 69 of the Commission's Rules.
- n. Total Traffic Sensitive - The total of columns (j) through (m).
- o. Special Access - This amount reflects that portion of each row applicable to the Special Access element pursuant to Part 69 of the Commission's Rules.
- p. Total Access - The total of columns (i), (n) and (o)
- q. Billing and Collection - This amount reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- r. Interexchange (IX) - This amount reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

I. Equal Access

Note: The first step in the separations process is the removal of equal access costs from the primary accounts. These costs include only initial, incremental expenditures for hardware, other equipment, presubscription, and other initial, incremental expenditures related directly to the provision of equal access and which expenditures would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment and expenses are limited to such expenditures for converting central offices that serve competitive interexchange carriers in cases in which there has been a bona fide request for conversion to equal access. See Sections 36.191(a) and 36.421. In Section I of the ARMIS Access Report, carriers must report all costs that meet these criteria. In subsequent sections, carriers must report all other costs after removing equal access costs. Carriers having an equal access element must enter these costs in the equal access column (column k). Carriers not having an equal access element must enter these costs in the appropriate column.

A. Telecommunications Property

- 10 Equal Access investment in General Support Facilities that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.111.
- 11 Equal Access minutes-of-use used to allocate Equal Access investment in General Support Facilities pursuant to Section 36.191(c).
- 12 Equal Access investment in Category 2 Central Office Equipment (COE) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.124.
- 13 Equal Access minutes-of-use used to allocate Equal Access investment in Category 2 COE pursuant to Section 36.191(c)
- 14 Equal Access investment in Category 3 COE that is allocated pursuant to Sections 36.191(c) and 69.308(a)
- 15 Equal Access minutes-of-use used to allocate Equal Access investment in Category 3 COE pursuant to Section 36.191(c).
- 16 Equal Access investment in other COE that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Sections 36.123 and 36.126.

- 17 Equal Access minutes-of-use used to allocate Equal Access investment in Other COE pursuant to Section 36.191(c).
- 18 Equal Access investment in Information Origination/Termination equipment that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.141.
- 19 Equal Access minutes-of-use used to allocate Equal Access investment in Information Origination/Termination equipment pursuant to Section 36.191(c).
- 20 Equal Access investment in Cable and Wire Facilities (C&WF) that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.151(a).
- 21 Equal Access minutes-of-use used to allocate equal access investment in C&WF pursuant to Section 36.191(c).
- 22 Equal Access investment in Amortizable Assets that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.161.
- 23 Equal Access minutes-of-use used to allocate equal access investment in Amortizable Assets pursuant to Section 36.191(c).
- 24 Equal Access investment in other plant that is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Sections 36.171 and 36.172.
- 25 Equal Access minutes-of-use used to allocate equal access investment in other plant pursuant to Section 36.191(c).
- 26 Material and Supplies that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.181.
- 27 Equal Access minutes-of-use used to allocate associated Material and Supplies pursuant to Section 36.191(c).
- 28 Cash Working Capital that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.182.
- 29 Equal Access minutes-of-use used to allocate associated Cash Working Capital pursuant to Section 36.191(c).
- 30 Total Equal Access Telecommunications Property, total of rows 10, 12, 14, 16, 18, 20, 22, 24, 26, and 28.

B. Reserves and Deferrals

- 40 Accumulated depreciation that is related to Equal Access investment and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.503(a).
- 41 Equal Access minutes-of-use used to allocate related accumulated depreciation pursuant to Section 36.191(c).
- 42 Accumulated amortization of Tangible and Intangible Assets and other accumulated amortization that is associated with Equal Access and is allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.505(a).
- 43 Equal Access minutes-of-use used to allocate associated accumulated amortization pursuant to Section 36.191(c)
- 44 Net Current Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.506(a).
- 45 Equal Access minutes-of-use used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Section 36.191(c).
- 46 Net Noncurrent Deferred Operating Income Taxes that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.506(a).
- 47 Equal Access minutes-of-use used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Section 36.191(c).
- 48 All Other reserves and deferrals that are associated with Equal Access and are allocated pursuant to Sections 36.191(c) and 69.308(a). See also Section 36.507(a).
- 49 Equal Access minutes-of-use used to allocate all other associated reserves and deferrals pursuant to Section 36.191(c).
- 50 Total reserves and deferrals related to Equal Access total of rows 40, 42, 44, 46, and 48.
- 51 Net Equal Access investment, row 30 less row 50, including amounts that are directly assigned pursuant to Section 69.308(a).

C. Operating Expenses

NOTE: Pursuant to National Exchange Carrier Association, 3 FCC Rcd 6042 (1988), members of the National Exchange Carrier Association traffic sensitive pool may treat equal access expenses as expenses incurred in the current year. Those expenses must be reported on rows 60 to 83. All other carriers capitalize those expenses and amortize them over an eight year period pursuant to Petition for Recovery of Equal Access and Network Reconfiguration Costs, 1 FCC Rcd 434, 437 (1986) (Equal Access Reconsideration Order). Those amounts must be reported on rows 90 to 93. Those carriers that capitalize expenses and amortize them over eight years must show the current year's depreciation and amortization expenses on row 76 and all corporate operations expenses on rows 90 through 93.

- 60 General Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.111.
- 61 Equal Access minutes-of-use used to allocate associated General Support Expenses pursuant to Section 36.421(b). See also Section 36.111.
- 62 Network Support Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.111.
- 63 Equal Access minutes-of-use used to allocate associated Network Support Expenses that are related to Equal Access pursuant to Sections 36.421(b).
- 64 Central Office Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.321(a).
- 65 Equal Access minutes-of-use used to allocate associated Central Office Expenses pursuant Section 36.421(b).
- 66 Information Origination/Termination Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.331.
- 67 Equal Access minutes-of-use used to allocate associated Information Origination/Termination Expenses pursuant to Section 36.421(b).

- 68 C&WF Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.341(a).
- 69 Equal Access minutes-of-use used to allocate associated C&WF Expenses pursuant to Section 36.421(b).
- 70 Other Property Plant and Equipment Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.352(a).
- 71 Equal Access minutes-of-use used to allocate associated Other Property Plant and Equipment Expenses pursuant to Section 36.421(b).
- 72 Network Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.353.
- 73 Equal Access minutes-of-use used to allocate associated Network Operations Expenses pursuant to Section 36.421(b).
- 74 Access Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.354(a).
- 75 Equal Access minutes-of-use used to allocate associated Access Expenses pursuant to Section 36.421(b).
- 76 Depreciation and amortization expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.361(a).
- 77 Equal Access minutes-of-use used to allocate associated depreciation and amortization expenses pursuant to Section 36.421(b).
- 78 Marketing Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.372(a).
- 79 Equal Access minutes-of-use used to allocate associated Marketing Expenses pursuant to Section 36.421(b).
- 80 Services Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a). See also Section 36.373(a).

Rev.

- 81 Equal Access minutes-of-use used to allocate associated Services Expenses pursuant to Section 36.421(b).
- 82 Corporate Operations Expenses that are associated with Equal Access and are allocated pursuant to Sections 36.421(b) and 69.410(a).
- 83 Equal Access minutes-of-use used to allocate associated Corporate Operations Expenses pursuant to Section 36.421(b).
- 84 Total expenses associated with Equal Access, total of rows 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, and 82, including amounts that are directly assigned pursuant to Section 69.410(a).

D. Deferred Charges and Expense Amortization

- 90 Deferred charges (Account 1439) beginning balance for the period, which are Equal Access capitalized expenses pursuant to Equal Access Reconsideration Order, 1 FCC Rcd at 437.
- 91 Current period Equal Access expenses that are capitalized to Deferred Charges (Account 1439) in the current period. See Equal Access Reconsideration Order, 1 FCC Rcd at 437.
- 92 Current period Equal Access expenses that were capitalized but are treated as an expense during the current period (Account 6728). See Equal Access Reconsideration Order, 1 FCC Rcd at 437.
- 93 Average deferred charges balance for the current period for Equal Access Expenses that are capitalized.

II. Telecommunications Plant

A. General Support Facilities (GSF)

General Support Facilities that are directly assigned pursuant to Section 36.1(c) and apportioned pursuant to Section 69.307.

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

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

Investment amounts used by Class B carriers to allocate General Support Facilities pursuant to Section 36.112(b).

Rev

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

Total General Support Facilities, total of rows 999 and 1000.

B. Central Office Equipment (COE)

1. Category 1 COE, Operator Systems Equipment

a) Switchboards at Toll Centers

Separate toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1101 Weighted standard work seconds that are used to allocate separate toll boards pursuant to Section 36.123(b).

Separate local manual boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1103 Weighted standard work seconds that are used to allocate separate local manual boards pursuant to Section 36.123(b).

1104 Combined local and toll boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

Weighted standard work seconds that are used to allocate combined local and toll boards pursuant to Section 36.123(b).

Combined toll and DSA boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1107 Weighted standard work seconds that are used to allocate combined toll and DSA boards pursuant to Section 36.123(b).

1108 Separate DSA boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

1109 Weighted standard work seconds used to allocate separate DSA boards pursuant to Section 36.123(b).

Separate DSB boards that are allocated pursuant to Section 36.123(b) and are directly assigned pursuant to Section 69.306(b).

Weighted standard work seconds that are used to allocate separate DSB boards pursuant to Section 36.123(b).

1112 Total switchboards at toll centers, total of rows 1100, 1102, 1104, 1106, 1108, and 1110.

b) Service Observing Boards

1120 Joint service observing boards that are apportioned between exchange and toll pursuant to Section 36.123(d). This amount is disaggregated between the exchange and toll portions of joint service observing boards on rows 1123 and 1124.

1121 Number of exchange service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).

Number of toll service observing units used to apportion the cost of service observing boards between exchange and toll pursuant to Section 36.123(d).

Exchange portion of joint service observing boards that are directly assigned pursuant to Section 36.123(d). See instructions for row 1120.

Toll portion of joint service observing boards that are allocated pursuant to Section 36.123(d). See instructions for row 1120.

Separate toll service observing boards that are allocated pursuant to Section 36.123(d).

Total separate toll service observing boards and the toll portion of joint service observing boards that are allocated pursuant to Sections 36.123(d) and 69.306(b). This amount is the total of rows 1124 and 1125.

1127 Toll minutes-of-use that are used to allocate the toll portion of joint service observing boards and separate toll service observing boards pursuant to Section 36.123(d).

Remaining combined investment in Categories 1, 2, and 3 COE used to allocate service observing boards pursuant to Section 69.306(b).

Total service observing boards, total of rows 1123 and 1126

c) Auxiliary Service Boards

- 1130 Separate directory assistance boards that are apportioned between toll and other pursuant to Section 36.123(c)(1) and are directly assigned pursuant to Section 69.306(b).
- Toll weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).
- Other weighted standard work seconds used to apportion the cost of separate directory assistance boards between toll and other pursuant to Section 36.123(c)(1)(i).
- The portion of auxiliary service boards associated with toll directory assistance service that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).
- Toll weighted standard work seconds used to allocate the portion of auxiliary service boards associated with toll directory assistance service pursuant to Sections 36.123(c)(1)(i).
- The portion of auxiliary service boards associated with other directory assistance that is allocated pursuant to Sections 36.123(c)(1)(i) and 69.306(b).
- 1136 Other weighted standard work seconds used to allocate the portion of auxiliary service boards associated with other directory assistance pursuant to Section 36.123(c)(1)(ii).
- Separate intercept boards and automated intercept systems that are allocated pursuant to Section 36.123(c)(2) and are directly assigned pursuant to Section 69.306(b).
- 1138 Subscriber line minutes-of-use that are used to allocate separate intercept boards and automated intercept systems pursuant to Section 36.123(c)(2).
- 1139 Joint auxiliary weighted standard work seconds associated with directory assistance pursuant to Section 36.123(c)(4).
- 1140 Joint auxiliary weighted standard work seconds associated with intercept service pursuant to Section 36.123(c)(4).

1141 Joint auxiliary weighted standard work seconds associated with rate and route boards pursuant to Section 36.123(c)(4).

Toll weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).

Other weighted standard work seconds used to apportion the portion of joint auxiliary service boards associated with directory assistance pursuant to Sections 36.123(c)(1)(i) and (c)(4).

1144 Joint auxiliary service boards that are associated with directory assistance and are apportioned between toll and other pursuant to Sections 36.123(c)(1)(i) and 36.123(c)(4) and are directly assigned pursuant to Section 69.306(b).

Toll portion of joint auxiliary service boards that are associated with directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

1146 Toll weighted standard work seconds used to allocate the toll portion of joint auxiliary service boards associated with toll directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

1147 The other portion of joint auxiliary service boards that are associated with other directory assistance and are allocated pursuant to Sections 36.123(c)(1)(ii) and (c)(4)

Other weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with other directory assistance pursuant to Sections 36.123(c)(1)(ii) and (c)(4).

The portion of joint auxiliary service boards associated with intercept service and allocated pursuant to Sections 36.123(c)(2) and (c)(4) and are directly assigned pursuant to Section 69.306(b).

1150 Subscriber line minutes-of-use used to allocate the portion of joint auxiliary service boards associated with intercept service pursuant to Sections 36.123(c)(2) and (c)(4).

1151 The portion of joint auxiliary service boards associated with rate and route service that is allocated pursuant to Section 36.123(c)(4) and is directly assigned pursuant to Section 69.306(b).

Rate and route weighted standard work seconds used to allocate the portion of joint auxiliary service boards associated with rate and route service pursuant to Section 36.123(c)(4).

Total joint auxiliary service boards, total of rows 1144, 1149, and 1151.

Total auxiliary service boards, total of rows 1130, 1137, and 1153.

d) Traffic Service Positions

Operator Traffic Service Position Systems that are allocated pursuant to Section 36.123(e)(1) and directly assigned pursuant to Section 69.306(b).

Weighted standard work seconds used to allocate Operator Traffic Service Position Systems pursuant to Section 36.123(e)(1)

Remote trunking arrangements that are allocated pursuant to Section 36.123(e)(2) and directly assigned pursuant to Section 69.306(b).

Processor real time (in seconds) used to allocate remote trunking arrangements pursuant to Section 36.123(e)(2).

Remaining investment at the central control location that is allocated pursuant to Section 36.123(e)(3) and directly assigned pursuant to Section 69.306(b).

- 1165 Processor real time (in seconds) used to allocate the remaining investment pursuant to Section 36.123(e)(3).
- 1166 Other Traffic Service Positions associated with common basic control units that are allocated pursuant to Section 36.123(b)(1)(iv) and directly assigned pursuant to Section 69.306(b).
- 1167 Weighted standard work seconds used to allocate other Traffic Service Position Systems pursuant to Section 36.123(b)(1)(iv).
- 1168 Total Traffic Service Positions, total of rows 1160, 1162, 1164, and 1166, including amounts that are directly assigned pursuant to Section 69.306(b).

Total Category 1 COE, total of rows 1112, 1129, 1154, and 1168.

2. Category 2 COE, Tandem Switching Equipment

Tandem Switching Equipment that is associated with private lines and is directly assigned pursuant to Section 36.124(b).

Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(b).

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

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

Total Category 2 COE, total of rows 1200, 1201, and 1202 including Category 2 COE that is directly assigned pursuant to Section 69.306(c).

3. Category 3 COE, Local Switching Equipment

1210 Local Switching Equipment that is associated with private lines and is directly assigned pursuant to Section 36.1(c).

Local Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.1(c).

Local Switching Equipment amount that is allocated pursuant to Section 36.125.

Interstate allocation factor (in percent) used to allocate Category 3 COE pursuant to Section 36.125(c).

1214 Composite allocation factor (in percent) used to compute the interstate allocation factor used to allocate Category 3 COE pursuant to Section 36.125(c).

"A Component" (in percent) used to calculate the interstate allocation factor used to allocate Category 3 COE pursuant to Section 36.125(d).

Dial Equipment Minutes (minutes of holding time of originating and terminating local switching equipment, as defined in the Glossary of Part 36) used to calculate the interstate allocation factor pursuant to Sections 36.125(b) and (c).

1217 "B Component" (in percent) used to calculate the interstate allocation factor used to allocate Category 3 COE pursuant to Sections 36.125(c) and (d).

1219 Total Category 3 COE, total of rows 1210, 1211, and 1212 including Category 3 COE that is directly assigned pursuant to Section 69.306(d).

4 Category 4 COE, Circuit Equipment

a) Category 4.1, Exchange Circuit Equipment

(1) Category 4.11, Wideband Exchange Line Circuit Equipment

1220 Category 4.11 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.

Category 4.11 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(1) and 36.155.

Category 4.11 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(1) and 36.155.

Minutes-of-use used to allocate jointly used Category 4.11 COE pursuant to Sections 36.126(c)(1) and 36.155.

Total Category 4.11 COE, total of rows 1220, 1221, and 1222 including Category 4.11 COE that is directly assigned pursuant to Section 69.305 and Amendment of Part 69 of the Commission's Rules and Regulations, Access Charges, to Conform It with Part 36, Jurisdictional Separations Procedures, CC Docket No. 87-113, FCC 88-400 released December 12, 1988, 4 FCC Rcd 765, 772 (1988) (Part 69 Reconsideration Order), at para. 48.

(2) Category 4.12 COE, Exchange Trunk Circuit Equipment (Wideband and Non-Wideband)

NOTE: Category 4.12 COE is divided into basic and special if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.12 COE into basic and special, it must report all such COE as basic.

(a) Basic Non-Wideband Category 4.12 COE

Basic non-wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Section 36.126(c)(2) and 36.155

Basic non-wideband Category 4.12 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Basic non-wideband Category 4.12 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

Minutes-of-use used to allocate jointly used Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.

Total basic non-wideband Category 4.12 COE, total of rows 1230, 1231, and 1232.

(b) Special Non-Wideband Category 4.12 COE

Special non-wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155. See also Glossary, Part 36.

Special non-wideband Category 4.12 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

TWX minutes-of-use used to allocate special non-wideband Category 4.12 COE that is associated with TWX circuits pursuant to Sections 36.126(c)(2) and 36.155.

Total special non-wideband Category 4.12 COE, total of rows 1240 and 1241.

(c) Wideband Category 4.12 COE

Wideband Category 4.12 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

Wideband Category 4.12 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(c)(2) and 36.155.

1252

Wideband Category 4.12 COE that is jointly used and is allocated pursuant to Sections 36.126(c)(2) and 36.155.

Minutes-of-use used to allocate wideband Category 4.12 COE pursuant to Sections 36.126(c)(2) and 36.155.

Total wideband Category 4.12 COE, total of rows 1250, 1251, and 1252.

Total Category 4.12 COE, total of rows 1234, 1243, and 1254 including Wideband Category 4.12 COE that is directly assigned pursuant to the Part 69 Reconsideration Order, at para. 48.

(3) Category 4.13 COE, Exchange Line Circuit Equipment Excluding Wideband

NOTE: Category 4.13 COE is divided into basic and special if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.13 COE into basic and special, it must report all such COE as basic.

(a) Basic Category 4.13 COE

Total number of working loops used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).

Number of working loops that are associated with private lines and WATS lines pursuant to Sections 36.126(c)(3) and 36.154(a).

Number of working loops that are associated with subscriber or common lines that are jointly used for state and interstate interexchange services pursuant to Sections 36.126(c)(3) and 36.154(a).

Average cost per working loop that is used to allocate basic Category 4.13 COE pursuant to Sections 36.126(c)(3) and 36.154(a).

Basic Category 4.13 COE that is associated with private line circuits and WATS circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b).

Basic Category 4.13 COE that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and which investment is allocated pursuant to Sections 36.126(c)(3) and 36.154(c)-(f).

Loop allocation factor (in percent) used to allocate basic Category 4.13 COE subscriber or common lines pursuant to Sections 36.126(c)(3) and 36.154(c)-(f). For the calculation of the loop allocation factor, see Section 36.154(c)-(f) and infra rows 1456-1459.

Total basic Category 4.13 COE, total of rows 1274 and 1275.

(b) Special Category 4.13 COE

Special Category 4.13 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(3) and 36.154(a) and (b). See also Glossary, Part 36.

Special Category 4.13 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(c)(3) and 36.155.

TWX minutes-of-use used to allocate special Category 4.23 COE that is associated with TWX circuits pursuant to Sections 36.126(c)(3) and 36.155.

Total special Category 4.13 COE, total of rows 1280 and 1281.

Total Category 4.13 COE, total of rows 1277, and 1283, including Category 4.13 COE that is directly assigned pursuant to Section 69.304 and the Part 69 Reconsideration Order, at para. 48.

Total Category 4.1 COE, total of rows 1224, 1260, and 1290.

b) Category 4.2 COE, Interexchange Circuit Equipment

(1) Category 4.21 COE, Interexchange Circuit Equipment
Furnished to Another Company for Interstate Use

Category 4.21 COE that is directly assigned pursuant to Sections 36.126(e)(1) and 69.305 and the Part 69 Reconsideration Order, at para. 48.

(2) Category 4.22 COE, Interexchange Circuit Equipment
Used for Wideband Service

Category 4.22 COE that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).

Category 4.22 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.126(e)(2) and 36.156(b).

Category 4.22 COE that is jointly used and is allocated pursuant to Sections 36.126(e)(2) and 36.156(b).

Conversation-minute-miles used to allocate jointly used Category 4.22 COE pursuant to Sections 36.126(e)(2) and 36.156(b).

1324

Total Category 4.22 COE, total of rows 1320, 1321, and 1322 including Category 4.22 COE that is directly assigned pursuant to Section 69.305 and the Part 69 Reconsideration Order, at para. 48.

(3) Category 4.23 COE, All Other Interexchange Circuit Equipment

NOTE: Category 4.23 COE is divided into special and basic if amounts of exchange and interexchange special circuit equipment are significant pursuant to Section 36.126(b)(4). If the reporting carrier does not segregate Category 4.23 COE into basic and special, it must report all such COE as basic.

(a) Basic Category 4.23 COE

Total terminations used to determine the amount of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of private line basic Category 4.23 COE investment pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of directly assigned message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of jointly used message basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Terminations used to determine the amount of TWX basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Average cost per termination that is used to determine the cost of basic Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

Basic Category 4.23 that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3)(i).

Basic Category 4.23 COE that is associated with message circuits and is directly assigned pursuant to Sections 36.1(c) and 36.126(e)(3)(i).

Basic Category 4.23 COE that is jointly used and is allocated pursuant to Section 36.126(e)(3)(i).

Conversation-minutes used to allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(3)(i).

1340 Basic Category 4.23 COE that is associated with TWX circuits and is allocated pursuant to Section 36.126(e)(3)(ii).

Connection-minutes used to allocate basic Category 4.23 COE that is associated with TWX circuits pursuant to Section 36.126(e)(3)(ii).

Total basic Category 4.23 COE, total of rows 1336, 1337, 1338, and 1340.

(b) Special Category 4.23 COE

Special Category 4.23 COE that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(3).

1351 Special Category 4.23 COE that is associated with TWX circuits and is allocated pursuant to Sections 36.126(e)(3)(ii) and (iii).

1352 Connection-minutes used to allocate special Category 4.23 COE that is associated with TWX circuits pursuant to Sections 36.126(e)(3)(ii) and (iii).

Total special Category 4.23 COE, total of rows 1350 and 1351.

1370 Total Category 4.23 COE, total of rows 1342 and 1360, including Category 4.23 COE that is directly assigned pursuant to Section 69.305 and the Part 69 Reconsideration Order, at para. 48.

Total Category 4.2 COE, total of rows 1310, 1324, and 1370.

c) Category 4.3 COE, Host/Remote Message Circuit Equipment

WATS Category 4.3 COE that is directly assigned pursuant to Sections 36.126(f)(1) and 36.157(a)(2).

Rev.

Message Category 4.3 COE that is directly assigned pursuant to Sections 36.1(c) and 36.126(f)(1).

Message Category 4.3 COE that is jointly used and is allocated pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).

Minutes-of-use-miles used to allocate message Category 4.3 COE pursuant to Sections 36.126(f)(1)(i) and 36.157(a)(1).

Total Category 4.3 COE, total of rows 1390, 1391, and 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.305 the Part 69 Reconsideration Order.

1400 Total Category 4 COE, total of rows 1300, 1380, and 1394.

1410 Total COE, total of rows 1170, 1204, 1219 and 1400.

C. Information Origination/Termination Equipment (IOT)

1. Category 1 Other Information Origination/Termination Equipment

NOTE: Rows 1420 through 1423 provide Part 36 detail and rows 1424 through 1428 provide Part 69 detail.

Part 36 Detail

- 1419 Other Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.1(c).
- 1420 Other Information Origination/Termination Equipment, less coinless pay telephone equipment, that is allocated pursuant to Section 36.142(a).
- 1421 Loop allocation factor (in percent) that is used to allocate Other Information Origination/Termination Equipment pursuant to Section 36.142(a).
- 1422 Other Information Origination/Termination Equipment that is associated with coinless pay telephone equipment and is allocated pursuant to Section 36.142(a).
- 1423 Exchange carrier minutes-of-use used to allocate coinless pay telephone equipment pursuant to Section 36.142(a).

Rev

Part 69 Detail

- 1424 Investment in public telephone equipment that is directly assigned pursuant to Section 69.303(a).
- 1425 Other Information Origination/Termination Equipment that is allocated pursuant to Section 69.303(b).
- 1426 Number of equivalent lines used to allocate all Other Information Origination/Termination Equipment pursuant to Section 69.303(b).
- 1427 Loop allocation factor (in percent) used to determine the number of equivalent local exchange subscriber lines pursuant to Section 69.303(b). For a definition of the loop allocation factor, see Section 36.154(c)-(f) and infra rows 1456-1459.
- 1428 Total Category 1, Other Information Origination/Termination Equipment, total of rows 1419, 1420, 1422, 1424, and 1425. Exception: for Column d, include in total only rows 1419, 1420, and 1422.

2. Category 2 Information Origination/Termination Equipment-New Customer Premises Equipment

- 1430 Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(b).
- 1440 Total Information Origination/Termination Equipment, total of rows 1428 and 1430.

D. Cable and Wire Facilities (C&WF)

1. Category 1 C&WF-Exchange Line C&WF

- 1450 Total number of working loops used to determine the amount of Category 1 C&WF pursuant to Section 36.154(a).
- 1451 Number of working loops that are associated with private lines and WATS lines pursuant to Section 36.154(a).
- 1452 Number of working loops that are associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services pursuant to Section 36.154(a).
- 1453 Average cost per working loop used to determine Category 1 C&WF pursuant to Section 36.154(a).

Categories 1.1 and 1.2 C&WF that are associated with private lines and WATS lines and are directly assigned pursuant to Sections 36.154(a) and (b).

Category 1.3 C&WF that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Sections 36.154(c)-(f).

Frozen 1981 SPF (in percent) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(e).

Previous year adjusted transitional SPF (in percent) (including any adjustments) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(f).

Current year adjusted transitional SPF (in percent) (including any adjustments) used to calculate the allocation factor for Category 1 C&WF pursuant to Section 36.154(f).

Loop allocation factor (in percent) used to allocate Category 1 C&WF pursuant to Section 36.154(d).

Total Category 1 C&WF, total of rows 1454 and 1455 including Category 1 C&WF that is directly assigned pursuant to Section 69.304.

2. Category 2 C&WF-Wideband and Exchange Trunk (C&WF)

a) Exchange Trunk Category 2 C&WF (Non-Wideband)

Non-Wideband exchange trunk Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.

Non-Wideband exchange trunk that is associated with message use and is directly assigned pursuant to Section 36.155.

Non-Wideband exchange trunk Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.

Minutes-of-use that are used to allocate non-wideband exchange trunk Category 2 C&WF pursuant to Section 36.155.

Total non-wideband exchange trunk Category 2 C&WF, total of rows 1470, 1471, and 1472.

b) Wideband Category 2 C&WF

Wideband Category 2 C&WF that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155.

Wideband Category 2 C&WF that is associated with message use and is directly assigned pursuant to Section 36.155.

Wideband Category 2 C&WF that is jointly used and is allocated pursuant to Section 36.155.

Minutes-of-use used to allocate wideband Category 2 C&WF pursuant to Section 36.155.

Total wideband Category 2 C&WF total of rows 1480, 1481, and 1482.

Total Category 2 C&WF, total of rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.

3. Category 3 C&WF, Interexchange C&WF

1490

Total circuit miles that are used to determine the amount of Category 3 C&WF pursuant to Section 36.156(a).

Circuit miles used to determine the amount of private line Category 3 C&WF pursuant to Section 36.156(a).

Circuit miles used to determine the amount of directly assigned message Category 3 C&WF pursuant to Section 36.156(a).

Circuit miles used to determine the amount of joint message Category 3 C&WF pursuant to Section 36.156(a).

Circuit miles used to determine the amount of TWX Category 3 C&WF pursuant to Section 36.156(a).

Average cost per circuit mile that is used to determine the cost of Category 3 C&WF pursuant to Section 36.156(a).

Category 3 C&WF that is associated with private lines and is directly assigned pursuant to Section 36.156(b).

Category 3 C&WF that is associated with message use and is directly assigned pursuant to Section 36.156(b).

Rev.

Category 3 C&WF that is associated with joint message use and is allocated pursuant to Section 36.156(b).

1499 Conversation-minute-miles used to allocate joint message use Category 3 C&WF pursuant to Section 36.156(b)

Category 3 C&WF that is associated with TWX usage and is allocated pursuant to Section 36.156(a)

Conversation-minute-miles that are used to allocate TWX Category 3 C&WF pursuant to Section 36.156(b).

1510 Total Category 3 C&WF, total of rows 1496, 1497, 1498, and 1500 including Category 3 C&WF that is directly assigned pursuant to Section 69.305.

4. Category 4 C&WF-Host/Remote Message C&WF

Category 4 C&WF used for WATS closed end access that is directly assigned pursuant to Section 36.157(a)(2).

Message Category 4 C&WF that is directly assigned pursuant to Sections 36.1(c) and 36.157(a).

1522 Message Category 4 C&WF that is jointly used and is allocated pursuant to Section 36.157(a)(1).

Minutes-of-use miles used to allocate message Category 4 C&WF pursuant to Section 36.157(a)(1).

Total Category 4 C&WF, total of rows 1520, 1521, and 1522 including Category 4 C&WF that is directly assigned pursuant to Section 69.305.

Total C&WF, total of rows 1460, 1485, 1510, and 1524.

Total Telecommunications Plant, excluding amortizable assets, the total of rows 10, 12, 14, 16, 18, 20, 1004, 1410, 1440, and 1530.

III. Other Telecommunications Property

A. Tangible Assets

NOTE: Pursuant to Section 69.310(a), carriers may allocate capital leases in one of the following two ways: (1) capital leases that are associated with a plant account may be directly assigned if the plant account is directly assigned; and (2) capital leases may be allocated on the basis of Telecommunications Plant in Service.

1. Capital Leases

Capital leases that are directly assigned based on analysis pursuant to Section 36.161(b).

2001

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

General Support Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).

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

Central Office Switching Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

Capital leases that are associated with Operator Systems COE and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310(a).

Operator Systems COE investment used to allocate associated capital leases pursuant to Section 36.161(b).

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

Central Office Transmission Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

Capital leases that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310(a).

Information Origination/Termination Equipment investment used to allocate associated capital leases pursuant to Section 36.161(b).

Capital leases that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(b) and are directly assigned pursuant to Section 69.310(a).

Cable and Wire Facilities investment used to allocate associated capital leases pursuant to Section 36.161(b).

Capital leases that are allocated pursuant to Section 69.310(a).

Telecommunications Plant in Service used to allocate capital leases pursuant to Section 69.310(a)

Total Capital leases, total of rows 2000, 2001, 2003, 2005, 2007, 2009, 2011, and 2013. Exception: for Column d, include in total only rows 2000, 2001, 2003, 2005, 2007, 2009, and 2011.

2. Leasehold Improvements

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

General Support Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2080 Leasehold improvements that are associated with Central Office Switching Equipment and are allocated pursuant to Section 36.161(c).

Central Office Switching Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

Leasehold improvements that are associated with Operator Systems Central Office Equipment and are allocated pursuant to Section 36.161(c).

2091 Operator Systems Central Office Equipment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

Leasehold improvements that are associated with Central Office Transmission Equipment and are allocated pursuant to Section 36.161(c).

2101 Central Office Transmission Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

Leasehold improvements that are associated with Information Origination/Termination Equipment and are allocated pursuant to Section 36.161(c).

Information Origination/Termination Equipment investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

2120 Leasehold improvements that are associated with Cable and Wire Facilities and are allocated pursuant to Section 36.161(c).

Cable and Wire Facilities investment used to allocate associated leasehold improvements pursuant to Section 36.161(c).

Total leasehold improvements that are allocated pursuant to Section 69.309.

2131 Combined investment used to allocate total leasehold improvements pursuant to Section 69.309.

Total leasehold improvements, total of rows 2070, 2080, 2090, 2100, 2110, 2120, and 2130. Exception: for Column d, include in total only rows 2070, 2080, 2090, 2100, 2110, and 2120.

Total Tangible Assets, total of rows 2020 and 2140.

B. Intangible Assets

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

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

2162 Combined investment used to allocate Intangible Assets pursuant to Section 69.309.

C. Other Telecommunications Plant

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

Rev

- 2191 Telecommunications Plant under Construction (Short Term) that is allocated pursuant to Section 36.171(a).
- 2192 Telecommunications Plant under Construction (Long Term) that is allocated pursuant to Section 36.171(a).
- 2193 Telecommunications Plant Adjustment that is allocated pursuant to Section 36.171(a).
- 2194 Telecommunications Plant in Service used to allocate rows 2190 through 2193 pursuant to Section 36.171(a).
- 2195 Reserved.
- 2196 Reserved.
- 2197 Reserved.
- 2198 Reserved.
- 2199 Reserved.
- 2200 Reserved.
- 2201 Reserved.
- 2202 Reserved.
- 2203 Total Other Telecommunications Plant, total of rows 2190, 2191, 2192 and 2193.
- D. Rural Telephone Bank Stock
- 2210 Class B Rural Telephone Bank Stock that is allocated pursuant to Sections 36.172(c) and 69.309.
- 2211 Telecommunications Plant in Service used to allocate Class B Rural Telephone Bank Stock pursuant to Section 36.172(c).
- 2212 Combined investment used to allocate Class B Rural Telephone Bank Stock pursuant to Section 69.309.

E. Inventories and Cash Working Capital

1. Inventories

Inventories that are associated with customer premises equipment and are directly assigned pursuant to Section 36.181(a).

Other Inventories that are allocated pursuant to Sections 36.181(a) and 69.309.

C&WF investment used to allocate other Inventories pursuant to Section 36.181(a).

Combined investment used to allocate Inventories pursuant to Section 69.309.

Total Inventories, total of rows 2220 and 2221.

2. Cash Working Capital

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

Combined investment used to allocate cash working capital pursuant to Section 69.309.

Total Other Telecommunications Property, total of rows 22, 24, 26, 28, 93, 2150, 2160, 2203, 2210, 2224, and 2230.

F. FCC Investment Adjustment

FCC Investment Adjustment is the net of the following: (1) investment not included above that the FCC has expressly allowed for ratemaking purposes; and (2) investment included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.820 and 65.830.

Total Telecommunications Property, the total of rows 1540, 2240 and row 2250.

IV. Reserves and Deferrals

A. Other Jurisdictional Assets

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

B. Accumulated Depreciation

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

General Support Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

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

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

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

3031 Operator Systems Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

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

3041 Transmission Equipment investment used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3050 Accumulated depreciation that is associated with Information Origination/Termination Equipment and is allocated pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

3051 Information Origination/Termination Equipment investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

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

3061 Cable and Wire Facilities investment that is used to allocate associated accumulated depreciation pursuant to Sections 36.503(a), 69.2(z), and 69.301(a).

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

Investment in Property Held for Future Telecommunications Use that is used to allocate associated accumulated depreciation pursuant to Sections 36.504(a), 69.2(z), and 69.301(a).

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

C. Accumulated Amortization

1 Accumulated Amortization of Tangible Assets

a) Accumulated Amortization of Capital Leases

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

General Support Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

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

3101 Switching Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

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

Operator Systems investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

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

3121 Transmission Equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of capital leases associated with Information Origination/Termination equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Information Origination/Termination equipment investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.401(f), 69.2(z), and 69.301(a).

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

3141 Cable and Wire Facilities investment used to allocate accumulated amortization of associated capital leases pursuant to Sections 36.505(a), 69.2(z), and 69.401(f).

Total accumulated amortization of capital leases, total of rows 3090, 3100, 3110, 3120, 3130, and 3140. If amortization of capital leases is apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of capital leases, pursuant to Section 69.310(a), in this row.

b) Accumulated Amortization of Leasehold Improvements

3160 Accumulated amortization of leasehold improvements associated with General Support Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3161 General Support Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3170 Accumulated amortization of leasehold improvements associated with Switching Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Switching Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of leasehold improvements associated with Operator Systems Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Operator Systems investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Accumulated amortization of leasehold improvements associated with Transmission Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Transmission Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3200 Accumulated amortization of leasehold improvements associated with Information Origination/Termination Equipment and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3201 Information Origination/Termination Equipment investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3210 Accumulated amortization of leasehold improvements associated with Cable and Wire Facilities and which accumulated amortization is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

3211 Cable and Wire Facilities investment used to allocate accumulated amortization of associated leasehold improvements pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Total accumulated amortization of leasehold improvements, total of rows 3160, 3170, 3180, 3190, 3200, and 3210. If amortization of leasehold improvements is apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of accumulated amortization of leasehold improvements, pursuant to Section 69.310(a), in this row.

Total accumulated amortization of Tangible Assets, total of rows 3150 and 3220.

2. Accumulated Amortization of Intangible Assets and Other Accumulated Amortization

3240 Accumulated amortization of Intangible Assets that is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Intangible Assets used to allocate associated accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Other accumulated amortization that is allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Associated investment used to allocate other accumulated amortization pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Total accumulated amortization of Intangible Assets and other accumulated amortization, total of rows 3240 and 3250.

Total accumulated amortization, total of rows 42, 3230 and 3260.

D. Net Current Deferred Operating Income Taxes

Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

General Support Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Switching Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Rev.

3300 Net Current Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3301 Operator Systems Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.505(a), 69.2(z), and 69.301(a).

Transmission Equipment investment used to allocate associated Net Current Deferred Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Information Origination/Termination Equipment investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Cable and Wire Facilities investment used to allocate associated Net Current Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36 and 69.

Total Net Current Deferred Operating Income Taxes, total of rows 44, 3280, 3290, 3300, 3310, 3320, 3330 and 3332. If net current deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net current deferred operating income taxes on this row, pursuant to Parts 36.506 and 69.2(z) and 69.301(a).

E. Net Noncurrent Deferred Operating Income Taxes

Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

General Support Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3360 Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Switching Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3371 Operator Systems Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3380 Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3381 Transmission Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3390 Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3391 Information Origination/Termination Equipment investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3400 Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

3401 Cable and Wire Facilities investment used to allocate associated Net Noncurrent Deferred Operating Income Taxes pursuant to Sections 36.506(a), 69.2(z), and 69.301(a).

Rev

- 3402 Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Parts 36.506 and 69.2(z) and 69.301(a).
- 3410 Total Net Noncurrent Deferred Operating Income Taxes, total of rows 46, 3350, 3360, 3370, 3380, 3390, 3400 and 3402. If net noncurrent deferred operating income taxes are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of net noncurrent deferred operating income taxes on this row, pursuant to Parts 36.506 and 69.2(z) and 69.301(a).

F. Other Jurisdictional Liabilities and Deferred Credits and Reserve Adjustments

- 3420 Other jurisdictional liabilities and deferred credits that directly assigned pursuant to Section 36.507(a)
- 3421 FCC Reserve Adjustment which is the net of the following: (1) reserve items not included above that the Commission has expressly included for ratemaking purposes; and (2) reserve items included above that the Commission has expressly disallowed for ratemaking purposes. See Section 65.820 and 65.830.
- 3422 Customer Deposits are separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service (interim measures prescribed in 3 FCC Rcd 269 (1987)). The interstate amount is apportioned among the access elements pursuant to Section 69.309.
- 3423 Other Deferred Credits that are separated pursuant to Parts 36 and 69.
- 3430 Total Reserves and Deferrals, the total of rows 3000, 3080, 3340, 3410, 3420, 3421, 3422, and 3423.

V. Operating Revenues and Certain Income Accounts

A. Operating Revenues

Basic Local Service Revenues

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

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

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

Minutes-of-use that are used to allocate wideband message service and TWX revenues pursuant to Section 36.212(c).

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

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

2. Network Access Service Revenues

End User Revenue that is directly assigned pursuant to Section 36.213(b).

4011 Switched Access Revenue that is directly assigned pursuant to Section 36.213(c).

4012 Special Access Revenue that is directly assigned pursuant to Section 36.213(d).

4013 State Access Revenue that is directly assigned pursuant to Section 36.213(e).

4014 Total Network Access Services Revenue, total of rows 4010, 4011, 4012, and 4013, including amounts that are allocated pursuant to Part 69.

3. Long Distance Message Service Revenues

4020 Wideband message service and TWX revenues that are allocated pursuant to Section 36.214(a).

4021 Minutes-of-use that are used to allocate long distance wideband message and TWX revenues pursuant to Section 36.214(a).

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

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

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

4 Miscellaneous Revenues

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

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

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

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

5. Uncollectible Revenues

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

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

B. Certain Income Accounts

1. Other Operating Income and Expenses

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

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

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

4063 Telecommunications Plant in Service that is used to allocate All Other Operating Income Expenses pursuant to Section 36.221(b).

Total Other Operating Income and Expenses that are allocated pursuant to Section 69.411(a).

Rev.

Combined investment used to allocate Other Operating Income and Expenses pursuant to Section 69.411(a).

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

2. Non-Operating Income and Expenses

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

4071 Telecommunication Plant Under Construction (long term) that is used to allocate allowance for funds use during construction pursuant to Section 36.222(c).

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

4073 Corporate Operations Expenses used to allocate social and community contributions and fees pursuant to Section 36.222(c).

Reserved.

Combined investment used to allocate total Non-Operating Income and Expenses pursuant to Section 69.411(a).

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

3. Interest and Related Items

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

4081 Capital leases used to allocate interest paid relating to capital leases pursuant to Section 36.223(a).

4082 Reserved

4. Extraordinary Items

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

Rev.

5. Income Effect of Jurisdictional Ratemaking Differences

- 4100 Income effect of jurisdictional ratemaking differences that is directly assigned pursuant to Section 36.225(a).
- 4110 Total Certain Income Accounts, total of rows 4066, 4076, 4080 4090, and 4100.
- 4120 Total Operating Revenues less income effects of jurisdictional ratemaking differences, row 4050 less 4100.

VI. Operating Expenses and Taxes

A. Plant Specific Operating Expenses

1. Network Support and General Support Expenses

- 5000 Network Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.309, and 69.401(a)(1).
- 5001 General Support Facilities used to allocate Network Support Expenses pursuant to Sections 36.112 and 36.311(b).
- 5002 Combined investment used to allocate Network Support Expenses pursuant to Sections 69.309 and 69.401(a)(1).
- 5010 General Support Expenses that are allocated pursuant to Sections 36.112, 36.311(b), 69.307, and 69.401(a)(2).
- 5011 General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 36.112 and 36.311(b).
- 5012 General Support Facilities investment used to allocate General Support Expenses pursuant to Sections 69.307 and 69.401(a)(2).
- 5013 Total Network Support Expenses and General Support Expenses, total of rows 5000 and 5010.

2. Central Office Expenses

- 5020 Central Office Expenses that are associated with private lines and are directly assigned pursuant to Section 36.2(a).

Rev.

Central Office Expenses that are associated with message use and are directly assigned pursuant to Section 36.2(a).

5022 Central Office Expenses that are allocated pursuant to Sections 36.121 and 36.321(b).

Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 36.121 and 36.321(b).

Central Office Expenses that are allocated pursuant to Sections 69.306 and 69.401(b).

Central Office Equipment investment used to allocate Central Office Expenses pursuant to Sections 69.306 and 69.401(b).

5026 Total Central Office Expenses, total of rows 5020, 5021, 5022, and 5024. Exception: for Column d, include in total only rows 5020, 5021, and 5022.

3. Information Origination/Termination Expenses

a) Other Information Origination/Termination Expenses

NOTE: Rows 5030 through 5033 provide Part 36 detail and rows 5040 through 5041 provide Part 69 detail.

Part 36 Detail

Other Information Origination/Termination Expenses (less coinless pay telephone expenses, if substantial) that is allocated pursuant to Sections 36.142(a) and 36.331(a) and (b).

Loop allocation factor (in percent) used to allocate Other Information Origination/Termination Expenses (less coinless, if substantial) pursuant to Sections 36.142(a) and 36.331(b).

Other Information Origination/Termination Expenses that are associated with coinless pay telephone equipment and are allocated pursuant to Sections 36.142(a) and 36.331(b).

Rev.

5033 Exchange carrier minutes-of-use that are used to allocate Information Origination/Termination Expenses that are associated with coinless pay telephone equipment pursuant to Sections 36.142(a) and 36.331(b).

Part 69 Detail

Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 69.303(a) and 69.401(c).

Information Origination/Termination Equipment investment used to allocate Other Information Origination/Termination Expenses pursuant to Sections 69.303(a) and 69.401(c).

5042 Total Other Information Origination/Termination Expenses, total of rows 5030, 5032, and 5040. Exception: for Column d, include in total only rows 5030 and 5032.

b) Customer Premises Equipment Expenses

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

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

4. Cable and Wire Facilities Expenses

5070 Cable and Wire Facilities Expenses that are associated with private lines and are directly assigned pursuant to Sections 36.1(c) and 36.341(b).

5071 Cable and Wire Facilities Expenses that are associated with message use and are directly assigned pursuant to Sections 36.1(c) and 36.341(b).

Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.154-.157 and 36.341(b).

Cable and Wire Facilities investment used to allocate Cable and Wire Facilities expenses pursuant to Sections 36.154-.157 and 36.341(b).

Cable and Wire Facilities Expenses that are allocated pursuant to Sections 69.304, 69.305, and 69.401(c).

Rev.

- 5075 Cable and Wire Facilities investment used to allocate Cable and Wire Facilities Expenses pursuant to Sections 69.304, 69.305, and 69.401(c).
- 5076 Total Cable and Wire Facilities Expenses, total of rows 5070, 5071, 5072, and 5074. Exception: for Column d, include in total only rows 5070, 5071, and 5072.
- 5080 Total Plant Specific Expenses, total of rows 5000, 5010, 5026, 5060, and 5076.

B. Plant Non-Specific Operating Expenses

1 Other Property Plant and Equipment Expenses

- 6000 Other Property Plant and Equipment Expenses that are allocated pursuant to Sections 36.352(b) and 69.401(d)
- 6001 Telecommunications Plant in Service used to allocate Other Property Plant and Equipment Expenses pursuant to Section 36.352(b).
- 6002 Combined investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Other Property Plant and Equipment Expenses pursuant to Section 69.401(d).

2. Network Operations and Access Expenses

- 6010 Network Operations Expenses that are allocated pursuant to Sections 36.353(a) and (b) and 69.401(d)
- 6011 Investment in Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities used to allocate Network Operations Expenses pursuant to Sections 36.353(b) and 69.401(d).
- 6012 Access Expenses that are directly assigned pursuant to Sections 36.354(a) and 69.401(e).

3. Depreciation and Amortization Expenses

a) Depreciation and Amortization Expenses of Telecommunications Plant in Service

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

General Support Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

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

6031 Switching investment that is used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

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

6041 Operator Systems Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

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

6051 Transmission Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

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

Information Origination/Termination Equipment investment used to allocate associated depreciation expenses pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

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

Cable and Wire Facilities investment used to allocate associated depreciation expenses pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

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

Investment in Property Held for Future Telecommunications Use used to allocate associated depreciation expenses pursuant to Sections 36.171(a), 36.361(b), 69.302(b), and 69.401(f).

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

b) Amortization Expenses of Tangible Assets

1) Amortization Expenses of Capital Leases

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

General Support Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

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

6111 Switching Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

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

6121 Operator Systems investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).

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

Transmission Equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).

Amortization expenses of capital leases that are associated with Information Origination/Termination equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

Information Origination/Termination equipment investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).

6150 Amortization expenses of capital leases that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

Cable and Wire Facilities investment used to allocate amortization expenses of associated capital leases pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).

6160 Total amortization expenses of capital leases, total of rows 6100, 6110, 6120, 6130, 6140, and 6150. If amortization expenses of capital leases are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of amortization expenses of capital leases, pursuant to Section 69.310(a), in this row.

(2) Amortization Expenses of Leasehold Improvements

6170 Amortization expenses of leasehold improvements associated with General Support Facilities and which expenses are allocated pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

General Support Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.112, 36.361(b), 69.307, and 69.401(f).

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

Switching Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.125, 36.361(b), 69.306(c) and (d), and 69.401(f).

- 6190 Amortization expenses of leasehold improvements associated with Operator Systems Equipment and which expenses are allocated pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
Operator Systems Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.124, 36.361(b), 69.306(b), and 69.401(f).
Amortization expenses of leasehold improvements that are associated with Transmission Equipment and are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).
- 6201 Transmission Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f)
- 6210 Amortization expenses of leasehold improvements that are associated with Information Origination/Termination Equipment and which expenses are allocated pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
- 6211 Information Origination/Termination Equipment investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.142, 36.361(b), 69.303, and 69.401(f).
Amortization expenses of leasehold improvements that are associated with Cable and Wire Facilities and which expenses are allocated pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
Cable and Wire Facilities investment used to allocate amortization expenses of associated leasehold improvements pursuant to Sections 36.154-.157, 36.361(b), 69.304, 69.305, and 69.401(f).
- 6230 Total amortization expenses of leasehold improvements, total of rows 6170, 6180, 6190, 6200, 6210, and 6220. If amortization expenses of leasehold improvements are apportioned among the access elements based on Telecommunications Plant in Service, enter the amounts of amortization expenses of leasehold improvements, pursuant to Section 69.310(a), on this row.
- 6240 Total amortization expenses of Tangible Assets, total of rows 6160 and 6230.

Rev.

(3) Other Depreciation and Amortization Expenses

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

6251 Intangible Assets used to allocate amortization expenses of Intangible Assets pursuant to Sections 36.361 and 69.401(f).

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

Associated investment used to allocate other depreciation and amortization expenses pursuant to Sections 36.361 and 69.401(f).

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

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

Total Plant Non-Specific, total of rows 6000, 6009, 6010, 6012, and 6260.

C. Customer Operations Expenses

Marketing Expenses

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

6999 Marketing Expenses that are allocated pursuant to Section 36.372

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

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

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

2. Services Expenses

Rev

a) Telephone Operator Services Expenses

NOTE: Rows 7010 through 7041 provide Part 36 detail and rows 7050 through 7052 provide Part 69 detail.

Part 36 Detail

Call completion services expenses that are allocated pursuant to Section 36.374(b).

Weighted standard work seconds (adjusted to accommodate direct assignment entered in row 7009) used to allocate call completion services pursuant to Section 36.374(b).

7020 Intercept services expenses that are allocated pursuant to Section 36.374(b).

Weighted standard work seconds used to allocate intercept services expenses pursuant to Section 36.374(b).

Directory assistance expenses that are allocated pursuant to Section 36.374(b).

Weighted standard work seconds used to allocate directory assistance expenses pursuant to Section 36.374(b).

7040 Other Telephone Operator Expenses that are allocated pursuant to Section 36.374(b).

Weighted standard work seconds (adjusted to accommodate direct assignment entered in row 7039) used to allocate Other Telephone Operator Expenses pursuant to Section 36.374(b).

Part 69 Detail

7050 Telephone Operator Services Expenses that are directly assigned pursuant to Section 69.404.

Telephone Operator Services Expenses that are allocated pursuant to Section 69.404.

Weighted standard work seconds used to allocate Telephone Operator Services Expenses pursuant to Section 69.404.

Rev.

Total Telephone Operator Services Expenses, total of rows 7009, 7010, 7020, 7030, 7039, 7040, 7050, and 7051. Exception: for Column d, include in total only rows 7009, 7010, 7020, 7030, 7039 and 7040.

b) Published Directory Listing Expenses

7070 Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(1).

TWX directory expenses that are allocated pursuant to Section 36.375(b)(2).

TWX minutes-of-use used to allocate TWX directory expenses pursuant to Section 36.375(b)(2).

Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Sections 36.375(b)(3).

7074 Subscriber line minutes-of-use used to allocate the expense of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(3)

Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(4).

Total Published Directory Listing Expenses, total of rows 7070, 7071, 7073, and 7075 and assigned pursuant to Section 69.405.

c) All Other Services Expenses

1) Category 1 - Local Business Office Expense

NOTE: Rows 7080 through 7201 provide Part 36 detail and rows 7202 through 7214 provide Part 69 detail.

Part 36 Detail

(a) End User Service Order Processing Expenses

Total weighted actual contacts used to determine the amount of end user service order processing expenses pursuant to Section 36.377(a)(1).

7081 Weighted actual contacts used to determine the amount of local end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of presubscription end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of directory advertising end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of state private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of interstate private line and special access end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of state message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of interstate message toll, including WATS, end user service order processing expenses pursuant to Section 36.377(a)(1).

Weighted actual contacts used to determine the amount of TWX end user service order processing expenses pursuant to Section 36.377(a)(1).

Local end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(i).

Presubscription end user service order processing expenses that are directly assigned pursuant to Section 36.377(a)(1)(ii).

7091 Directory advertising end user service order expenses that are directly assigned pursuant to Section 36.377(a)(1)(iii).

Private line and special access end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(iv) and (v).

Other message toll, including WATS, end user service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(1)(vi) and (vii).

TWX end user service order processing expenses that are allocated pursuant to Section 36.377(a)(1)(viii).

Billed TWX revenues that are used to allocate TWX end user service order processing expenses pursuant to Section 36.377(a)(1)(viii)

Total end user service order processing expenses, total of rows 7089, 7090, 7091, 7092, 7093, and 7094.

(b) End User Payment and Collection Expenses

Total billed revenues used to determine the amount of end user payment and collection expenses pursuant to Section 36.377(a)(2).

Billed revenues used to determine the amount of state private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).

Billed revenues used to determine the amount of interstate private line and special access end user payment and collection expenses pursuant to Section 36.377(a)(2).

Billed revenues used to determine the amount of state message toll, including WATS, end user payment and collection expenses pursuant to Section 36.377(a)(2).

7104

Billed revenues used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses pursuant to Section 36.377(a)(2).

Billed revenues used to determine the amount of local, including directory advertising, end user payment and collection expenses pursuant to Section 36.377(a)(2).

Billed revenues used to determine the amount of TWX end user payment and collection expenses pursuant to Section 36.377(a)(2).

Private line and special access end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(i) and (ii).

Message toll, including WATS and the interstate subscriber line charge, end user payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(2)(iii) and (iv).

7109 Local, including directory advertising, end user payment and collection expenses that are directly assigned pursuant to Section 36.377(a)(2)(v).

TWX end user payment and collection expenses that are allocated pursuant to Section 36.377(a)(2)(vi).

Billed TWX revenues used to allocate TWX end user payment and collection expenses pursuant to Section 36.377(a)(2)(vi).

Total end user payment and collection expenses, total of rows 7107, 7108, 7109, and 7110.

(c) End User Billing Inquiry Expenses

Total weighted actual contacts used to determine the amount of end user billing inquiry expenses pursuant to Section 36.377(a)(3).

Weighted actual contacts used to determine the amount of state private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3).

Weighted actual contacts used to determine the amount of interstate private line and special access end user billing inquiry expenses pursuant to Section 36.377(a)(3)

Weighted actual contacts used to determine the amount of state message toll, including WATS, end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7124 Weighted actual contacts used to determine the amount of interstate message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses pursuant to Section 36.377(a)(3).

Weighted actual contacts used to determine the amount of TWX end user billing inquiry expenses pursuant to Section 36.377(a)(3).

Weighted actual contacts used to determine the amount of other end user billing inquiry expenses pursuant to Section 36.377(a)(3).

7127 Private line and special access end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(i) and (ii).

Message toll, including WATS and the interstate subscriber line charge, end user billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(3)(iii) and (iv).

7129 TWX billing inquiry expenses that are allocated pursuant to Section 36.377(a)(3)(v).

TWX billed revenues used to allocate TWX billing inquiry expenses pursuant to Section 36.377(a)(3)(v).

7131 Other billing inquiry expenses that are directly assigned pursuant to Section 36.377(a)(3)(vi).

7132 Total end user billing inquiry expenses, total of rows 7127, 7128, 7129, and 7131.

(d) Interexchange Carrier Service Order Processing Expenses

Total weighted actual contacts used to determine the amount of interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

Weighted actual contacts used to determine the amount of state private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7142 Weighted actual contacts used to determine the amount of interstate private line and special access interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

Weighted actual contacts used to determine the amount of state switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

Weighted actual contacts used to determine the amount of state billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

7146 Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier service order processing expenses pursuant to Section 36.377(a)(4).

Private line and special access interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(i) and (ii).

Switched access and message toll, including WATS, interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(iii) and (iv).

Billing and collection interexchange carrier service order processing expenses that are directly assigned pursuant to Sections 36.377(a)(4)(v) and (vi).

Total interexchange carrier service order processing expenses, total of rows 7147, 7148, and 7149.

(e) Interexchange Carrier Payment and Collection Expenses

Total billed revenues used to determine the amount of interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7161 Billed revenues used to determine the amount of state special access and private line interexchange carrier payment and collection expenses pursuant to Section 37.377(a)(5).

7162 Billed revenues used to determine the amount of interstate special access and private line interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7163 Billed revenues used to determine the amount of state switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

7164 Billed revenues used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

Billed revenues used to determine the amount of state billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377 (a)(5).

Billed revenues used to determine the amount of interstate billing and collection interexchange carrier payment and collection expenses pursuant to Section 36.377(a)(5).

Private line and special access interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(i) and (ii).

Switched access and message toll, including WATS, interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(iii) and (iv).

Billing and collection interexchange carrier payment and collection expenses that are directly assigned pursuant to Sections 36.377(a)(5)(v) and (vi).

7170

Total interexchange carrier payment and collection expenses, total of rows 7167, 7168, and 7169.

(f) Interexchange Carrier Billing Inquiry Expenses

Total weighted actual contacts used to determine the amount of interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

Weighted actual contacts used to determined the amount of state special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

Weighted actual contacts used to determined the amount of interstate special access and private line interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

Weighted actual contacts used to determined the amount of state switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

Weighted actual contacts used to determine the amount of interstate switched access and message toll, including WATS, interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).

- 7185 Weighted actual contacts used to determine the amount of state billing and collection interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- 7186 Weighted actual contacts used to determine the amount of interstate billing and collection interexchange carrier billing inquiry expenses pursuant to Section 36.377(a)(6).
- 7187 Private line and special access interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(i) and (ii).
- 7188 Switched access and message toll, including WATS, interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(iii) and (iv).
- 7189 Billing and collection interexchange carrier billing inquiry expenses that are directly assigned pursuant to Sections 36.377(a)(6)(v) and (vi).
- 7190 Total interexchange carrier billing inquiry expenses, total of rows 7187, 7188, and 7189.

(g) Coin Collection and Administration Expenses

- 7200 Coin collection and administration expenses that are allocated pursuant to Section 36.377(a)(7).
- 7201 Revenues deposited that are used to allocate coin collection and administration expenses pursuant to Section 36.377(a)(7).

Part 69 Detail

- 7202 End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own private line services that are directly assigned pursuant to Section 69.406(a)(2).
- 7203 End user service order processing, payment and collection, and billing inquiry expenses attributable to the company's own message toll services that are directly assigned pursuant to Section 69.406(a)(4).
- 7204 End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' private line services that are directly assigned pursuant to Section 69.406(a)(3).

End user service order processing, payment and collection, and billing inquiry expenses attributable to interexchange carriers' message toll services that are directly assigned pursuant to Section 69.406(a)(4).

End user payment and collection and billing inquiry expenses attributable to end user common line access (Subscriber Line Charge) billing that is directly assigned to pursuant to Section 69.406(a)(4).

End user service order processing expenses attributable to presubscription that are allocated pursuant to Section 69.406(a)(1).

Combined investment used to allocate end user service order processing expenses attributable to presubscription pursuant to Sections 69.309 and 69.406(a)(1).

End user service order processing, payment and collection, and billing inquiry expenses attributable to TWX that are directly assigned to pursuant to Section 69.406(a)(5).

Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to private line services that are directly assigned pursuant to Section 69.406(a)(6).

Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services that are allocated pursuant to Section 69.406(a)(7).

Combined investment used to allocate interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to switched access and message toll services pursuant to Sections 69.309 and 69.406(a)(7).

Interexchange carrier service order processing, payment and collection, and billing inquiry expenses attributable to billing and collection services that are directly assigned pursuant to Section 69.406(a)(8).

Coin collection and administration expenses that are directly assigned pursuant to Section 69.406(a)(9).

Total Category 1, Local Business Office Expenses, total of rows 7096, 7112, 7132, 7150, 7170, 7190, 7200, 7202, 7203, 7204, 7205, 7206, 7207, 7209, 7210, 7211, 7213, and 7214. Exception: for Column d, include in total only rows 7096, 7112, 7132, 7150, 7170, 7190, and 7200.

(2) Category 2 - Customer Services Expenses (Revenue Accounting)

NOTE: Rows 7230 through 7270 provide Part 36 detail and rows 7280 through 7283 provide Part 69 detail.

Part 36 Detail

(a) Message Processing Expenses

7230

Total messages that are used to determine the amount of message processing expenses pursuant to Section 36.379(a).

Toll messages that are used to determine the amount of toll ticket processing expenses pursuant to Section 36.379(a).

Local messages that are used to determine the amount of local message processing expenses pursuant to Section 36.379(a).

Toll ticket processing expenses that are allocated pursuant to Section 36.379(b).

Toll messages used to allocate toll ticket processing expenses pursuant to Section 36.379(b).

Local message processing expenses that are directly assigned pursuant to Section 36.379(b).

Total message processing expenses, total of rows 7233 and 7235.

(b) Other Billing and Collecting Expenses

Total current users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b). This amount is equal to the total of rows 7241, 7242, 7243, 7244 and 7247.

7241

Message toll users equal the number of current message toll telephone and telegram users (excluding semi-public when tolls are not amortized on the bill) used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b).

Number of current private line service users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b).

7243 Number of current TWX users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b).

Number of current exchange and semi-public telephone users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b).

Reserved.

Reserved.

Number of current directory advertising users used to determine the allocation of Other Billing and Collecting Expenses pursuant to Section 36.380(b).

Reserved.

Reserved.

MTS expenses are Other Billing and Collecting Expenses allocated to message toll telephone and telegram use pursuant to Section 36.380(b)(1).

MTS messages equal the number of non-affiliated company telegram message, state message toll telephone messages and interstate message toll messages used to apportion message toll telephone and telegram expenses between the operations pursuant to Section 36.380(b)(1).

TWX expenses are Other Billing and Collecting Expenses allocated to TWX use pursuant to Section 36.380(b)(2).

Number of TWX connections used to apportion TWX expenses between the operations pursuant to Section 36.380(b)(2).

7255 Exchange, semi-public telephone and directory advertising expenses are Other Billing and Collecting Expenses allocated to exchange, including semi-public, use and directory advertising use pursuant to Section 36.380(b)(3).

Private line expenses are Other Billing and Collecting Expenses allocated to private line services use pursuant to Section 36.380(b)(4).

Private line accounts equal the number of intrastate and interstate private line service accounts used to apportion private line services expenses pursuant to Section 36.380(b)(4).

End user common line access billing expenses are Other Billing and Collecting Expenses assigned or apportioned to end user activity pursuant to Section 36.380(c).

Total Other Billing and Collecting Expenses, the total of rows 7251, 7253, 7255, 7256 and 7258.

Reserved

(c) Carrier Access Charge Billing and Collecting Expenses

Carrier access charge billing and collecting expenses that are allocated pursuant to Section 36.381(b).

Part 69 Detail

Revenue Accounting Expenses that are attributable to End User Common Line access (Subscriber Line Charge) billings that are directly assigned pursuant to Section 69.407(a).

Revenue Accounting Expenses that are attributable to a carrier's carrier access billing and collecting expenses and are allocated pursuant to Section 69.407(b).

Investment in COE, IOT, and C&WF used to allocate Revenue Accounting Expenses that are attributed to the carrier's carrier access billing and collecting expenses (except that no such Revenue Accounting Expenses are allocated to the Common Line element) pursuant to Section 69.407(b).

All Other Revenue Accounting Expenses that are directly assigned pursuant to Section 69.407(c).

Total Category 2, Customer Services (Revenue Accounting), total of rows 7236, 7259, 7270, 7280, 7281, and 7283. Exception: for Column d, include in total only rows 7236, 7259, and 7270.

(3) Category 3 - All Other Customer Services Expenses

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

Total Categories 1 and 2 Customer Services Expenses that are used to allocate Category 3 pursuant to Section 36.381(a).

Combined expenses that are used to allocate All Other Customer Services Expenses pursuant to Section 69.408(a).

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

Total Customer Operations Expenses, total of rows 7000, 7060, 7076, 7220, 7290, and 7300.

D. Corporate Operations Expenses

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

All Other Corporate Operations Expenses that are allocated pursuant to Section 36.392(c).

Part 36 Big Three Expenses that are used to allocate All Other Corporate Operations Expenses pursuant to Section 36.392(c).

Part 69 Big Three Expenses used to allocate All Other Corporate Operations Expenses pursuant to Section 69.409(a).

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

E. FCC Expense Adjustment

FCC expense adjustment is the net of the following: (1) expenses not included above that the FCC has expressly allowed for ratemaking purposes; and (2) expenses included above that the FCC has expressly disallowed for ratemaking purposes. See Sections 65.450, 65.820, and 65.830.

Total Operating Expenses, the total of rows 84, 92, 5080, 6270, 7320, 7334, and row 7350. NOTE: Carriers must include amounts on row 84 and 92.

F. Operating Taxes

1 State and Local Taxes

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

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

Rev.

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

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

Telecommunications Plant in Service used to allocate all other state and local taxes pursuant to Section 36.412(c).

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

Combined investment used to allocate other state and local taxes pursuant to Section 69.402(b).

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

2. Federal Income Tax

a) Federal Income Tax Related Items

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

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

Combined investment used to allocate fixed charges pursuant to Section 69.411(a).

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

8014

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

Rev

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

Telecommunications Plant in Service that is used to allocate Investment Tax Credit amortization pursuant to Section 36.412(c).

Combined investment that is used to allocate Investment Tax Credit amortization pursuant to Section 69.411(a).

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

b) Federal Income Tax

Federal income tax that is allocated pursuant to Section 36.412(b). This amount equals (row 8021 times the statutory Federal Income Tax Rate) less rows 8015 and 8018.

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

Total Operating Taxes, total of rows 8007 and 8020

VII. Return Data

Average net investment is calculated by dividing the sum of the average net investment for each month in the reporting period by the number of months in the reporting period.

Net Return equals the sum of rows 4066, 4090, and 4120 less rows 4072, 7351 and 8030

Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (row 8041 divided by row 8040).

FCC Refund which is developed in accordance with CC Docket No 84-800, Phase I.

Net Return including FCC Refund, the total of rows 8041 and 8043.

Rev

Rate of Return including FCC Refund (in percent) is calculated by dividing Net Return including FCC Refund by Average Net Investment (row 8044 divided by row 8040).

VIII. Other Data

- 9000 Carrier Common Line transitional support which is the amount received (positive amount) or disbursed (negative amount) pursuant to Section 69.612(b).
- 9001 Carrier Common Line long term support which is the amount of long term support submitted to NECA pursuant to Section 69.612(a). This item is a negative amount.
- Universal Service Fund expense allocation which is calculated pursuant to Sections 36.601-.641. Carriers with higher than average non-traffic-sensitive loop costs must report their interstate allocation, as reported in the June submission to NECA for this reporting period in this row.
- Study area unseparated loop cost which is used to determine the Universal Service Fund expense allocation reported on row 9002 and is calculated pursuant to Section 36.621(a).
- Study area working loops that are used to calculate the Universal Service Fund expense allocation reported on row 9002 pursuant to Section 36.611(a)(8).
- 9005 Study area average unseparated loop cost per working loop which is the study area unseparated loop cost (row 9003) divided by the number of study area working loops (row 9004) pursuant to Section 36.622(b).
- Lifeline Connection Assistance expense allocation which is calculated pursuant to Sections 36.701-.741.
- Number of households in the study area receiving Lifeline Connection Assistance pursuant to Section 36.711(b).
- Average discount on commencement of service charges per household pursuant to Section 36.711(a)(1).
- Average deferred charges per household for the commencement of service for which the company charges no interest pursuant to Section 36.711(a)(2).

Total billable access lines in the study area include the following:

- (1) the number of 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; plus
- (2) the number of 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; plus
- (3) the number of residence non-lifeline CPTs subject to the residence interstate subscriber line charge; plus
- (4) the number 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; plus
- (5) the number of Centrex CO and CTX CO-like lines in service or ordered as of July 27, 1983; plus
- (6) the number of special access lines subject to a \$25 surcharge, including WATS lines, as appropriate, after June 1, 1986.

A. Introduction

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

B. General Format and Media

- 1 All data should be submitted on 5.25-inch double-sided double-density IBM-PC compatible diskettes.
2. All files should be coded in ASCII
3. See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
4. The file name for each file has six components:
 - a. the four letter COSA code (CO = Company, SA = Study Area, see attached COSA Code Table for a list of companies and their respective COSAs).
 - b. the last two digits of the year which is covered by the data.
 - c. the letters "AC".
 - d. a decimal point.
 - e. the letter "P", "C", or "U" to indicate whether this is the Public version, the Confidential version, or the only (Unrestricted) version since all data is non-confidential.
 - f. two digits (zero filled) for the submission number. Submission 0 is for test data purposes only. Submission 1 is for the first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission.

For example, the file name for the Unrestricted Version of the initial Access Report data file to be submitted by Illinois Bell to cover the calendar year 1990, would be LBIL90AC.U01:

LBIL	COSA for Illinois Bell
90	Data for calendar year 1990
AC	Access Report data file
.	decimal point
U	Unrestricted version
01	First submission of this year's data

5. A separate file should be prepared for each report. More than one file can be placed on the same diskette, as long as they cover the same period, version, and submission number.

C. Data Entry Conventions

1. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
2. Begin each data record in column 1 and make each record the proper length as specified in the accompanying record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123. All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe".
3. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
4. Do NOT include "\$" or "%" or embedded commas in any numeric data field. Use the decimal point only in the following instances: row number fields will include a decimal point and one decimal place, rate of return data fields will include a decimal point and two decimal places, and all other percentage fields will include a decimal point and four decimal places. (See paragraph D4 below.)
5. In any numeric data field designated by N/A as specified in the accompanying Report Definition - Form, enter -99999. If a "Public Version" diskette is filed, enter -88888 in any numeric data field for which data is "Withheld". DO NOT override N/As. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. All other fields must be populated. If there are no data applicable to an open field, enter zero.

D. Rounding Conventions

1. As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand dollars with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.45 it must be entered as 6.45). Do not round row 9007.
2. All amounts of minutes or seconds must be rounded to the nearest million, except as noted in number 5, below.
3. All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand.

4. All rate of return percentage amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 12 2/3 percent must be entered as 12.6667).
5. All seconds, including weighted standard work seconds, must be rounded to thousands. Toll minutes of use on row 1127 must be rounded to thousands.
6. All weighted actual contacts and users must be displayed in whole numbers.
7. All amounts for loops and terminations must be displayed in whole numbers.
8. All other amounts must be rounded to the nearest thousand

E. Data Record Descriptions

The seven data record types are described below. See pages 5 through 16 for record layouts. The file will consist of one Type H1 record, followed by one Type L1 record, followed by 731 Type K2 records, followed by one or more Type C4 records, followed by zero or more Type F3 records, followed by zero or more Type E4 records, followed by one Type T1 record.

Record Type H1	Header Record	One Type H1 record per file. The first record of each file. Contains identifying data. See page 5 for record layout.
Record Type L1	Label Record	One Type L1 record per file. The second record of each file. Contains report number, carrier name, study area name, etc. See page 6 for record layout.
Record Type K2	Separations and Access Data Record	731 Type K2 records per file. One record for each of the 731 rows shown on the Form section of the accompanying Report Definition. Each record contains data values for that particular row broken out by the cost categories, access elements, and summary columns described in the Column Descriptions section of the accompanying Report Definition. See pages 7, 8 & 9 for record layout.

Record Type C4	Confidential Treatment Record	One or more Type C4 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment or to verify that the carrier is <u>not</u> seeking any confidential treatment. See pages 10 & 11 for record layout.
Record Type F3	Footnote Record	Optional. Zero or more Type F3 records per file. Contains explanatory footnote text. See pages 12 & 13 for record layout.
Record Type E4	Erratum Record	Zero Type E4 records in the first submission of a year's data. One or more Type E4 records per file in revisions filed to correct that year's submission. Contains information to identify the data which was corrected in this submission. See pages 14 & 15 for record layout.
Record Type T1	Trailer Record	One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 16 for record layout.

RECORD TYPE H1 - HEADER RECORD

	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. (see attached COSA Code Table) Format: include quotation marks.
3	Record Type	"H1"	13-16	Always contains the letter H capitalized and the number 1 with no space between them Format: include quotation marks.
4	File Name	"LBIL90AC.U01"	18-31	The name of the ASCII file. Format: see page 1, paragraph B.4 above include quotation marks.
5	Year	1990	33-36	The year covered by the data
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file
	Data Entry Date	19910315	40-47	The date on which the data was last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49-51	The version letter (P, C or U) capitalized (for Public, Confidential or Unrestricted) Format: include quotation marks.
9	Submission #	1	53-54	0 for test data purposes only. 1 for first submission of a year's data. Higher numbers (2, 3, etc.) would be used if needed for successive revisions to correct that year's submission. Format: right justified and space filled
10	End of Record Code	"XQ"	56-59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Separate all fields with commas.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

1	2	3	4	5	Ruler line
<u>12345678901234567890123456789012345678901234567890123456789</u>					Ruler line
Sample record:					
1001,"LBIL","H1","LBIL90AC.C01",1990,0,19910315,"U", 1,"XQ"					

RECORD TYPE K2 - SEPARATIONS AND ACCESS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1066	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled
	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"K2"	13-16	Always contains the letter K capitalized and the number 2 with no space between them. Format: include quotation marks.
4	Row Number	1000.0	18-23	Row number as identified on the accompanying Report Definition. Valid range: 10.0 to 9010.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	70864 -OR- 12.00 -OR- 12.6667	25-33	This field contains the data corresponding to column (b) as shown on the Form Section of the accompanying Report Definition. Format: right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	5432	35-43	Column (c) data Format: see Field 5 above.
	Column (d) data	5432	45-53	Column (d) data Format: see Field 5 above.
	Column (e) data	1358	55-63	Column (e) data Format: see Field 5 above.
9	Column (f) data	1358	65-73	Column (f) data Format: see Field 5 above.
10	Column (g) data	2716	75-83	Column (g) data Format: see Field 5 above.
11	Column (i) data	1358	85-93	Column (i) data Format: see Field 5 above.

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

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
12	Column (j) data	5432	95-103	Column (j) data Format: see Field 5 above.
13	Column (k) data	5432	105-113	Column (k) data Format: see Field 5 above.
14	Column (l) data	2716	115-123	Column (l) data Format: see Field 5 above.
15	Column (m) data	5432	125-133	Column (m) data Format: see Field 5 above.
16	Column (n) data	5432	135-143	Column (n) data Format: see Field 5 above
17	Column (o) data	16296	145-153	Column (o) data Format: see Field 5 above.
18	Column (p) data	5432	155-163	Column (p) data Format: see Field 5 above
19	Column (q) data	27160	165-173	Column (q) data Format: see Field 5 above.
	Column (r) data	19136	175-183	Column (r) data Format: see Field 5 above.
	End of Record Code	"XQ"	185-188	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed if any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type K2 and C4 records) containing footnote text to explain the specific circumstances.

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

1	2	3	4	5	6	7	8	9
123456789012345678901234567890123456789012345678901234567890123456789012345678901234								
Sample records:								
1066,"LBIL","K2",1000.0,	70864,	5432,	5432,	1358,	1358,	2716,	5432,	
1217,"LBIL","K2",1427.0,	-99999,	-99999,	12.6667,	-99999,	-99999,	-99999,	-99999,	
1719,"LBIL","K2",8042.0,	-99999,	-99999,	12.67,	-99999,	-99999,	-99999,	11.57,	

1	1	1	1	1	1	1	1	1
9 0	1	2	3	4	5	6	7	8
56789012345678901234567890123456789012345678901234567890123456789012345678								
Continuation of sample records:								
5432,	-99999,	5432,	5432,	16296,	5432,	27160,	19136,	19136,"XQ"
-99999,	-99999,	-99999,	-99999,	-99999,	-99999,	-99999,	-99999,	-99999,"XQ"
11.57,	15.17,	12.84,	9.81,	11.51,	11.91,	12.67,	-99999,	-99999,"XQ"

RECORD TYPE C4 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
Record Number (for <u>this</u> record)	1734	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.	
COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.	
Record Type	"C4"	13-16	Always contains the letter C capitalized and the number 4 with no space between them. Format: include quotation marks.	
Record Number (for the confidential data)	1066	18-21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s), or the entire submission, use 9999. If no confidential treatment is being requested, then use 0. Format: right justified and space filled.	
Table Number	"I	23-28	This field contains the table number (Roman numerals) of the table in which the confidential data appears. If the request is for the entire submission, enter "ZZZZ". If no confidential treatment is being requested, then enter " ". Format: include quotation marks. left justified and space filled.	
Row Number	1000.0	30-35	This field contains the row number of the row which contains the confidential data as identified in the accompanying Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. If no confidential treatment is being requested then use 0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number	
Column Label	"B "	37-40	This field contains the column letter of the confidential data as identified in the accompanying Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed of fields 8 thru 22. If no confidential treatment is being requested, then enter " " in all of fields 7 thru 26. Format: include quotation marks. left justified and space filled.	

RECORD TYPE F3 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1738	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity Format: include quotation marks.
3	Record Type	"F3"	13-16	Always contains the letter F capitalized and the number 3 with no space between them. Format: include quotation marks.
	Record Number (for the footnoted data)	1066	18-21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: right justified and space filled.
	Table Number	"I"	23-28	This field contains the table number (Roman numerals) of the table in which the footnoted data appears. If the footnote pertains to an entire table, use "ZZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	1000.0	30-35	This field contains the row number of the row which contains the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37-40	This field contains the column letter of the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: include quotation marks. left justified and space filled.

RECORD TYPE E4 - ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1743	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"E4"	13-16	Always contains the letter E capitalized and the number 4 with no space between them. Format: include quotation marks.
4	Record Number (for the corrected data)	1066	18-21	This field contains the record number of the record which contains the data which was corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: right justified and space filled.
5	Table Number	"I	23-28	This field contains the table number (Roman numerals) of the table in which the corrected data appears. If an entire table or submission was corrected, use "ZZZZ". Format: include quotation marks. left justified and space filled.
	Row Number	1000.0	30-35	This field contains the row number of the of the row which contains the corrected data as identified in the accompanying Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37-40	This field contains the column letter of the corrected data as identified in the accompanying Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 thru 22 Format: include quotation marks. left justified and space filled.

RECORD TYPE T1 - TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1747	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
	Record Type	"T1"	13-16	Always contains the letter T capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Contact Person	"John Doe (spaces until pos. 59)"	18-59	The name of the person to contact if there are questions about the report Format: include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61-82	The Contact Person's telephone number Format: include quotation marks.
6	End of Record Code	"XQ"	84-87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Sample record:

1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567							
1747,"LBIL",	"T1",	"John Doe			","(202) 555-1212 x123 "	","XQ"	

A. Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43-04, the ARMIS Access Report.

B. General Instructions

See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."

2. The Ruler Lines included on the page layouts with the column titles are included only to assist the reader. Do not include ruler lines as lines in the report.
3. The paper report must be printed on 8 1/2 inch by 11 inch paper. For ease of preparation, an original may be produced on larger paper and reduced to this size for submission. Copies filed must be legible and permanent, in black ink. The report may be printed in portrait mode (8 1/2 inches across the top of the page) or landscape mode (11 inches across the top of the page). In portrait mode, the printing should not be smaller than 17 characters per inch and 8 lines per inch; in landscape mode, the printing should not be smaller than 15 characters per inch and 10 lines per inch.

C. Data Entry Conventions

1. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4 or (4), NOT - 4.
2. Items that need not be reported because they do not apply are designated by N/A. If a "Public Version" report is filed, enter W/H in any numeric data field for which data is "Withheld". **DO NOT** override N/As. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. All other fields must be populated. If there are no data applicable to an open field enter zero.

D. Rounding Conventions

- 1 As specified in the accompanying Report Definition, all monetary figures must be rounded to the nearest thousand, with the exception of rows 1273, 1335, 1453, 1495, 9005, 9007, 9008 and 9009. The dollar amounts in these rows must be rounded to the

nearest penny and such amounts must be entered in dollars and cents (e.g., if cost per loop is \$6.445 it must be entered as 6.45). Do not round row 9007.

2. All amounts of minutes must be rounded to the nearest million except as noted in number 5, below.
3. All conversation-minute-miles must be rounded to the nearest million. All circuit miles must be rounded to the nearest thousand.
4. All rate of return percentage amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 12 2/3 percent should be entered as 12.67). All other percentage amounts must be entered in percent and must be rounded to 4 decimal places (e.g., 12 2/3 percent should be entered as 12.6667).
5. All seconds, including weighted standard work seconds, must be rounded to thousands. Toll minutes of use on row 1127 must be rounded to thousands.
6. All weighted actual contacts and users must be entered in whole numbers.
7. All amounts for loops and terminations must be entered in whole numbers.
8. All other amounts must be rounded to the nearest thousand.

E. Page Layouts

The ninety page layouts for Table I are illustrated in the Form section of the accompanying Report Definition. In addition, the following note must appear at the bottom of each page of Table I, where applicable:

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE
SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

The four page layouts for the Confidential Treatment Table, the Footnote Table, the Erratum Table, and the Certification Page are illustrated on pages 4 through 7 of this document.

The paper report will consist of the following pages, in order:

	Illustrated in Report Def. - Form <u>on Page</u>
Table I Pages 1.1 through 1.3	1 - 3
Table I Pages 2.1 through 2.3	4 - 6
Table I Pages 3.1 through 3.3	7 - 9
Table I Pages 30.1 through 30.3	88 - 90
	Illustrated in Paper Report Specs. <u>on Page</u>
The Confidential Treatment Table (at least one page and as many pages as needed)	4
The Footnote Table (at least one page and as many pages as needed)	5
The Erratum Table (for submission number 2 or higher, as many pages as needed)	6
The Certification Page	7

FCC REPORT 43-04
ARMIS ACCESS REPORT

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

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmm yyyy to mmm yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
CONF. TREATMENT TABLE
PAGE 1 OF x

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)
xxxx	1234.1	x, x

... Ruler Line

sample entries:

- I 1000 B, C
- I 8042 ALL
- I ALL Q

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR THE ABOVE DATA
IN THIS REPORT.

-OR-

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA
IN THIS REPORT.

FCC REPORT 43-04
 ARMIS ACCESS REPORT

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

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

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 ERRATUM TABLE
 PAGE 1 OF x

ERRATUM TABLE

Table Row	Column(s)	FN#
(a) (b) (c)		(d)
xxxx 1234.1	x, x	123 ... Ruler Line
sample entries:		
I 1000	B, C	1
I 8042	ALL	2
I ALL	B	
I ALL	C	3

THE ABOVE DATA HAS BEEN CORRECTED IN THIS SUBMISSION.
 SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

CERTIFICATION

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

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

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

CONTACT PERSON _____

TELEPHONE NUMBER _____

DIVESTED BOC INDEX

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

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

INDEPENDENT COMPANY INDEX

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
Alascom, Inc.				- Alaska	AKAK
Central Telephone Company					CETC
	1.	of Florida		- Florida	CEFL
	2.	of Illinois		- Illinois	CEIL
	3.	of Nevada		- Nevada	CENV
	4.	of Virginia		- Virginia	CEVA
Cincinnati Bell Telephone		- Ohio & Kentucky			
Continental Telephone Company					COTC
	1.	Contel of California		- California	COCA
	2.	Contel of Illinois		- Illinois	COIL
	3.	Contel of Missouri		- Missouri	COMO
	4.	Contel of New York		- New York	CONY
	5.	Contel of Texas		- Texas	COTX
	6.	Contel of Virginia		- Virginia	COVA
GTE Telephone Operating Companies					
	1	GTE California Inc.		- California	
	2.	GTE Florida Inc.		- Florida	
	3.	GTE Northwest Inc.			GTNW
		- Idaho & Montana			GTNA
		- Idaho			GTID
		- Montana			GTMT
		- OR, WA & Wstn CA			GTNB
		- Oregon			GTOR
		- Washington			GTWA
		- West Coast CA			GNCA
	4.	GTE South Inc.			GTSO
		- Alabama			GTAL
		- Georgia			GTGA
		- Kentucky			GTKY
		- North Carolina			GTNC
		- South Carolina			GTSC
		- Tennessee			GTTN
		- Virginia			GTVA
		- West Virginia			GTWV

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
		5. GTE Southwest Inc.		- Arkansas	GTSW
				- New Mexico	GTAR
				- Oklahoma	GTNM
				- Texas	GTOK
					GTTX
		6. GTE North Inc.		- Illinois	GTMW
				- Indiana	GTIL
			- Iowa & Minnesota		GTIN
			- Iowa		GTIM
			- Minnesota		GTIA
			- Michigan		GTMI
			- Missouri		GTMN
			- Nebraska		GTMO
			(also serving Kansas)		GTNE
			- Ohio		GTOH
			- Pennsylvania		GTPA
			- Wisconsin		GTWI
			- General Offices		GTGO
		7 GTE Hawaiian Tel. Co. Inc.		- Hawaii	
Lincoln Telephone Company				- Nebraska	
Puerto Rico Telephone Company				- Puerto Rico	
Rochester Telephone Corporation				- New York	
Southern New England Telephone				- Connecticut	
United Telephone System					UTTC
		1. United Tel. Co. of Florida	- Florida		UTFL
		2. United Tel. Co. of Indiana	- Indiana		UTIN
		3. United Tel. Co. of Missouri	- Missouri		UTMO
		4. Carolina Tel. and Tel. Co.	- North Carolina		UTNC
		5. United Tel. Co. of Ohio	- Ohio		UTOH
		6. United Tel. Co. of Penn.	- Pennsylvania		UTPA
		7. United Inter-Mountain Tel. Co.			UTIM
			- Tennessee		UTTN
			- Virginia		UTVA
Total Independent Companies					
AT&T Communications					ATTC
Total Industry					