

Before the
Federal Communications Commission
Washington, D.C. 20554

Sincerely,

RAO LETTER 23
March 14, 1994

Kenneth P. Moran
Chief, Accounting and Audits Division
Common Carrier Bureau

Released: March 14, 1994

Responsible Accounting Officers:

Re: ARMIS USOA Report (FCC Report 43-02) - Corrections and Clarification of Certain Tables, Instructions and Specifications

The purpose of this letter is to advise the carriers that file ARMIS USOA Report (FCC Report 43-02) that we are making minor corrections to the report for the 1993 reporting year. These changes are to the Reporting Procedures Section, Report Definition - Forms and Instructions Section, and the Automated Report Specifications Section.

Additionally, on January 31, 1994, the Commission adopted a Report and Order in CC Docket No. 89-360 incorporating the accounting for income taxes set forth in the Financial Accounting Standards Board's Statement of Financial Accounting Standards No. 109, Accounting for Income Taxes (SFAS-109). The Report and Order adds three new accounts to Part 32 of the Rules so that carriers can adopt SFAS-109 for federal accounting purposes in a revenue neutral manner. These new accounts will be added to the ARMIS Report in 1994. The Report and Order does, however, give the carriers the option of adopting the SFAS-109 accounting changes in 1993. Since some carriers may decide to adopt SFAS-109 in 1993, we believe that the following guidance is needed on how to report this action in their 1993 ARMIS reports.

For the 1993 ARMIS reporting purposes, amounts recorded in the new Account 1437, Deferred Tax Regulatory Asset, should be added to the balance in Account 1439, Deferred Charges, and reported on the appropriate row for Account 1439, and amounts recorded in new Accounts 4341, Net Deferred Tax Liability Adjustments, and 4361, Deferred Tax Regulatory Liability, should be added to the balance in Account 4370, Other Jurisdictional Liabilities and Deferred Credits-Net, and reported on the appropriate row for Account 4370. In addition, the balances of Accounts 1437, 4341 and 4361 should be disclosed in a footnote to the appropriate ARMIS reports, e.g., ARMIS Reports 43-01, 43-02 and 43-03.

The corrections to the Reporting Procedures and Report Definition Sections along with the descriptions thereof are contained in Attachment A, and the corrections to the Automated Report Specifications Section are contained in Attachment B.

This letter and attachments are issued under Section 0.291 of the Commission's Rules. Applications for review under Section 1.115 of the Commission's Rules must be filed within 30 days from the date of public notice of this letter.

If you have any questions, contact Kenneth M. Ackerman or Virginia Brockington at (202) 634-1861.

ATTACHMENT A

CHANGES TO REPORTING PROCEDURES AND REPORT DEFINITION - FORMS AND INSTRUCTIONS

REPORTING PROCEDURES

Paragraph 2 of Section B, General Information, reads as follows:

2. Affected carriers shall file by April 1 of each year the report for the previous calendar year. The initial filing of this edition of the USOA Report will be filed by April 1, 1994, and will contain data for the calendar year 1993.

Under the Number of Copies For Carriers Seeking Proprietary Treatment of Section D, the number "1" is inserted under the Public Paper Report column on the row for the FCC Common Carrier Bureau Industry Analysis Division.

Paragraph 3 of Section C, Data Items That Are "Not Available" or Are "Withheld" reads as follows:

3. See paragraph C.5 in the attached Automated Report Specifications and paragraph C.7 in the attached Paper Report Specifications for data entry conventions for these items.

REPORT DEFINITION

The State Row Numbers and Codes Reference Table reads as follows:

STATE ROW NUMBERS AND CODES REFERENCE TABLE

State or Territory	Row Number	Code
Alabama	0110	AL
Total Alabama	0115	
Alaska	0120	AK
Total Alaska	0125	
Arizona	0130	AZ
Total Arizona	0135	
Arkansas	0140	AR
Total Arkansas	0145	
California	0150	CA
Total California	0155	
Colorado	0160	CO
Total Colorado	0165	
Connecticut	0170	CT
Total Connecticut	0175	
Delaware	0180	DE
Total Delaware	0185	
District of Columbia	0190	DC
Total D. of C.	0195	
Florida	0200	FL
Total Florida	0205	
Georgia	0210	GA

Total Idaho	0235	
Illinois	0240	IL
Total Illinois	0245	
Indiana	0250	IN
Total Indiana	0255	
Iowa	0260	IA
Total Iowa	0265	
Kansas	0270	KS
Total Kansas	0275	
Kentucky	0280	KY
Total Kentucky	0285	
Louisiana	0290	LA
Total Louisiana	0295	
Maine	0300	ME
Total Maine	0305	
Maryland	0310	MD
Total Maryland	0315	
Massachusetts	0320	MA
Total Massachusetts	0325	
Michigan	0330	MI
Total Michigan	0335	
Minnesota	0340	MN
Total Minnesota	0345	
Mississippi	0350	MS
Total Mississippi	0355	
Missouri	0360	MO
Total Missouri	0365	
Montana	0370	MT
Total Montana	0375	
Nebraska	0380	NE
Total Nebraska	0385	
Nevada	0390	NV
Total Nevada	0395	
New Hampshire	0400	NH
Total New Hampshire	0405	
New Jersey	0410	NJ
Total New Jersey	0415	
New Mexico	0420	NM
Total New Mexico	0425	
New York	0430	NY
Total New York	0435	
North Carolina	0440	NC
Total North Carolina	0445	
North Dakota	0450	ND
Total North Dakota	0455	
Ohio	0460	OH
Total Ohio	0465	
Oklahoma	0470	OK
Total Oklahoma	0475	
Oregon	0480	OR
Total Oregon	0485	
Pennsylvania	0490	PA
Total Pennsylvania	0495	
Rhode Island	0500	RI

Total Rhode Island	0505	
South Carolina	0510	SC
Total South Carolina	0515	
South Dakota	0520	SD
Total South Dakota	0525	
Tennessee	0530	TN
Total Tennessee	0535	
Texas	0540	TX
Total Texas	0545	
Utah	0550	UT
Total Utah	0555	
Vermont	0560	VT
Total Vermont	0565	
Virginia	0570	VA
Total Virginia	0575	
Washington	0580	WA
Total Washington	0585	
West Virginia	0590	WV
Total West Virginia	0595	
Wisconsin	0600	WI
Total Wisconsin	0605	
Wyoming	0610	WY
Total Wyoming	0615	
Puerto Rico	0710	PR
Total Puerto Rico	0715	
Virgin Islands	0720	VI
Total Virgin Island	0725	
Ocean Cable	0810	OC
Total Ocean Cable	0815	
Nonstate Specific	0900	NS (AT&T)
Total Nonstate Specific	0905	
Total Company	0910	TO

Use State Names and Codes where applicable throughout the 43-02 Report. Note that the rows with the state totals and row numbers and no codes on them apply only to Table B-7.

REPORT DEFINITION - FORM

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

The caption overriding column (e) reads as follows:

Estimated Increase or Decrease in Annual Revenues

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

The caption overriding columns (ak), (al), (am) and (an) reads as follows:

Account 1210

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

Row 0170 is deleted.

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

Rows 0130 and 0140 are renumbered 0150 and 0160.

TABLE B-11 - LONG-TERM DEBT

Row 0208 is renumbered row 0289 and row 0210 is renumbered row 0290.

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR

Row 0230 is renumbered 0299.

TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)

The row names on row 0910 for columns (a) and (b) read as follows:

0910 (a): State or jurisdiction (b): Total

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

The row name on row 0135 for columns (i), (j), (k), (l) and (m) reads as follows:

0135 Aggregate Prior Years

The column heading overriding columns (k) through (m) reads as follows:

BALANCE AT END OF THE YEAR

REPORT DEFINITION - INSTRUCTIONS

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

The column instruction for column (e) reads as follows:

- (e) Served Continuously From - Enter from the first year to the last year (mm/dd/yyyy to mm/dd/yyyy) the length each officer or director reported in column (b) has served continuously.

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

The column instruction for column (c) reads as follows:

- (c) Date of Change - Enter the effective date of the change, i.e., mm/dd/yyyy.

TABLE B-1 - BALANCE SHEET ACCOUNTS

The column instructions for columns (ac), (ad) and (ae) read as follows:

- (ac) Additions - Enter the amount representing plant added to each account

during the reporting period including transfers and adjustments made between accounts within the reporting period. Do not include prior period adjustments.

- (ad) Retirements - Enter the amount representing plant retired from each account during the reporting period including transfers and adjustments made between accounts within the reporting period. Do not include prior period adjustments.
- (ae) Transfers/Adjustments - Enter the amount representing transfers to or from each account or adjustments made to the accounts for prior periods.

TABLE B-2 - STATEMENT OF CASH FLOWS

The row instruction for row 0230 reads as follows:

0230 Net Cash Provided by/Used in Operating Activities - Enter the sum of rows 0100 and 0220.

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

The heading overriding columns (ak), (al), (am), (an) and (ao) reads as follows:

Account 1210 - Interest and Dividends Receivable, as defined in Section 32.1210 of the Commission's Rules.

The column instructions for columns (ak), (al) and (am) reads as follows:

- (ak) Beginning Balance - The appropriate portion of the balance of Account 1210 at the beginning of the reporting period for each row item.
- (al) Gross Debits - The gross amount of debits to Account 1210 during the reporting period for each row item.
- (am) Gross Credits - The gross amount of credits to Account 1210 during the reporting period for each row item.

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

The row instruction for row 0170 is deleted.

TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION BY JURISDICTION

The General Instructions read as follows:

This table displays the plant investment for the current reporting period and its associated accumulated depreciation by jurisdiction. All amounts must be rounded to the nearest thousand, except that ratios are to be rounded to two decimal places.

The column instructions for columns (n) and (o) read as follows:

- (n) Beginning Accumulated Depreciation Ratio - Enter the ratio of column

(h) to column (b) as the accumulated depreciation ratio at the beginning of the year. The ratio shall be rounded to two decimal places, e.g., 37 2/3 percent should be entered as 37.67.

(o) Ending Accumulated Depreciation Ratio - Enter the ratio of column (m) to column (g) as the accumulated depreciation ratio at the end of the year. The ratio shall be rounded to two decimal places, e.g., 37 2/3 percent should be entered as 37.67.

TABLE B -10 - ACCOUNTS PAYABLE TO AFFILIATES

Rows 0101 through 0130 are renumbered rows 0101 through 0150.

Row 0140 is renumbered 0160 and the row instruction reads as follows:

0160 Total - Enter the total of rows 0101 through 0150.

TABLE B-11 - LONG-TERM DEBT

The row instruction for row 0190 reads as follows:

0190 Total Account 4210 - Enter the total of rows 0101 through 0185 for columns (e) through (g).

Rows 0201 through 0208 are renumbered 0201 through 0289.

Row 0210 is renumbered 0290 and reads as follows:

0290 Total Account 4050 - Enter the total of rows 0201 through 0289 for columns (e) through (g).

The row instruction for row 0500 reads as follows:

0500 Total All Accounts - Enter the total of rows 0190, 0290, 0310 and 0410 for columns (e) through (g). For column (f), discounts are to be reported as negative numbers.

The column instruction for column (f) reads as follows:

(f) Unamortized Premium/Discount Account 4220/Account 4230 - Enter the amount of unamortized premium or discount in Account 4220 and 4230, respectively, for each long-term obligation reported. Discounts are to be reported as negative numbers.

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR

Rows 0221 through 0230 are renumbered 0221 through 0299.

The column heading overriding columns (j) through (k) reads as follows:

UNAMORTIZED DISCOUNT OR PREMIUM AND EXPENSES - The amount of premium, discount and expense associated with all classes of securities that has not been amortized. Amounts of premium are to be reported as negative numbers.

The column heading overriding columns (l) and (m) reads as follows:

REDEMPTION PREMIUM OR DISCOUNT - The excess of the current money value received at the purchase of the security over the sum of its book or face amount and interest or dividends accrued at the date of the purchase or in the case of a discount, the excess of the book or face amount of the security plus interest or dividends accrued at the date of the purchase over the current money value of the consideration received at its purchase.

The column instruction for column (l) reads as follows:

(l) Account - Enter the account number to which the redemption premium or discount was made during the reporting period.

TABLE I-1 - INCOME STATEMENT ACCOUNTS

The row instruction for row 7200 reads as follows:

7200 Operating Taxes - For Class A companies this amount equals the total of Row/Account 7220 + 7230 + 7240 + 7250 - 7210. For Class B companies this amount equals the balance of Account 7200. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts.

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

The row instruction for row 0200 reads as follows:

0200 Total - This amount equals the sum of all categories reported on rows 0116, 0126, 0136, 0146, 0156, 0166, 0176, 0186, and 0196.

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY PERSONS OTHER THAN EMPLOYEES

The row instruction for row 1199 reads as follows:

1199 Total Legal - Enter the total of rows 1101 through 1198.

The row instruction for row 1299 reads as follows:

1299 Total Membership Fees and Dues - Enter the total of rows 1201 through 1298.

A. Introduction

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

B. General Information

1. FCC Report 43-02 was adopted by the Commission in the ARMIS Order, Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67 and 69 of the FCC's Rules), CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for every local exchange carrier with operating revenues of \$100 million or more.
2. Affected carriers shall file by April 1 of each year the report for the previous calendar year. The initial filing of this edition of the USOA Report will be filed by April 1, 1994, and will contain data for the calendar year 1993.
3. The report shall be filed on an operating company basis.
4. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The Confidential Version must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The Public Version should not include data for which the carrier is seeking proprietary treatment. The carrier should prominently label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
5. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and the diskette should be labelled the Unrestricted Version.
6. The Confidential Treatment Tables/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
7. Each report and diskette must be clearly labelled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-02, which identifies the filing as the ARMIS USOA Report. The period identifies the year covered by the report. See the attached COSA Code Table (Co = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: Submission 0 is for test data purposes only. Submission 1 is the first submission of a year's data. Higher numbers (2, 3 etc.) would be used if needed for successive revisions to correct that year's submission.

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

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required operating company reports, a carrier submits a report which combines data for more than one operating company, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."
2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers which are totalled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
3. See paragraph C.5 in the attached Automated Report Specifications and paragraph C.7 in the attached Paper Report Specifications for data entry convention for these items.

D. Where to File

1. Carriers submitting FCC Report 43-02 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication, ITS, Inc. 2100 M Street, N.W., Suite 140, Washington, D.C. 20037 or delivered to ITS, Inc. Center in Room 246 at the Headquarters, 1919 M Street, N.W. Washington, 20036.

NUMBER OF COPIES

FOR CARRIERS SEEKING PROPRIETARY TREATMENT

	Trans- mittal Letter	Confi- dential Paper Report	Confi- dential Automated Report (diskette)	Public Paper Report	Public Automated Report (diskette)
FCC Secretary 1919 M Street, N.W. Room 222 Washington, D. C. 20554	1	-	-	-	-
FCC Common Carrier Bureau Accounting & Audits Division 2000 L Street, N.W. Room 812 Washington, D.C. 20554	1	1	1	1	1
FCC Common Carrier Bureau Industry Analysis Division 1250 23rd Street, N.W. Room 100 Washington, D.C. 20554	1	1	1	1	1
ITS, Inc. 2100 M Street, N.W. Suite 140 Washington, D.C. 20037	1	-	-	1	1

FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT

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

Trans- mittal Letter	Unre- stricted Paper Report	Unre- stricted Automated Report (diskette)
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ITS, Inc.
2100 M Street, N.W.
Washington, D.C. 20037

1	1	1
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E. Footnotes

1. If any data for the current period differs materially from that for the previous period and the difference is not self-explanatory but was caused by unusual circumstances not explained in a previous report, then include footnote text to explain the specific circumstances.
2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from the procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.
3. This footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the attached Automated Report Specifications and the attached Paper Report Specifications.

F. Errata

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

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-02 by including a signed certification statement as the last page of the paper report.
2. The text of the certification statement is included on page 139 of the attached Report Definition.

H. Waivers

1. If a carrier determines that it will be unable to provide data required by FCC Report 43-02, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
2. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Public Information

1. The Public or Unrestricted Versions of the paper reports filed as Report 43-02 may be examined by the public from 9:00 to 11:00 a.m. and from 2:00 to 4:00 p.m., Monday through Friday, in Room 812, 2000 L Street, N.W., Washington, D.C.
2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-02 may be obtained from the FCC's contractor for public records duplication, ITS, Inc. at 1919 M Street, N.W. Room 246, Washington, D.C. 20036, Telephone (202) 857-3824.

For further information regarding these procedures, contact:

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

Estimated Average Burden Hours Per Response: 899 hours

Approved by OMB
3060-0395
Expires 4/30/96

SUMMARY

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

	<u>Pages</u>
Table C-1 Identity of Respondent	6
Table C-2 Control Over Repondent	7
Table C-3 Board of Directors and General Officers	8
Table C-4 Stockholders	9
Table C-5 Important Changes During the Year	10 through 13
Table B-1 Balance Sheet Accounts	14 through 17
Table B-2 Statement of Cash Flows	18
Table B-3 Investments in Affiliated Companies	19 through 24
Table B-4 Analysis of Assets Purchased From or Sold To Affiliates	25
Table B-5 Analysis of Entries in Accumulated Depreciation	26 through 29
Table B-6 Summary of Investment and Accumulated Depreciation By Jurisdiction	30
Table B-7 Bases of Charges for Depreciation	31
Table B-8 Capital Leases	32
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Table B-10 Accounts Payable To Affiliates	34
Table B-11 Long-Term Debt	35
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Table I-1 Income Statement Accounts	43 through 48
Table I-2 Analysis of Services Purchased From or Sold to Affiliates	49
Table I-3 Pension Cost	50 through 53
Table I-4 Other Operating Taxes	54
Table I-5 Prepaid Taxes and Tax Accruals	55 through 60
Table I-6 Special Charges	61
Table I-7 Donations or Payments for Services Rendered by Persons Other Than Employees	62 through 64
Row and Column Descriptions	65 through 138
Certification	139

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

Items which need not be reported because they do not apply are designated by N/A. All other fields must be populated. If there are no data applicable to a given field, enter zero. All tables must be submitted in the paper report whether or not data are reported on them.

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

NOTICE: The ARMIS USOA Report collects the operating results of the carriers; total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 899 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, D.C. 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, D.C. 20503.

STATE ROW NUMBERS AND CODES
REFERENCE TABLE

State or Territory	Row Number	Code
Alabama	0110	AL
Total Alabama	0115	
Alaska	0120	AK
Total Alaska	0125	
Arizona	0130	AZ
Total Arizona	0135	
Arkansas	0140	AR
Total Arkansas	0145	
California	0150	CA
Total California	0155	
Colorado	0160	CO
Total Colorado	0165	
Connecticut	0170	CT
Total Connecticut	0175	
Delaware	0180	DE
Total Delaware	0185	
District of Columbia	0190	DC
Total D. of C.	0195	
Florida	0200	FL
Total Florida	0205	
Georgia	0210	GA
Total Georgia	0215	
Hawaii	0220	HI
Total Hawaii	0225	
Idaho	0230	ID
Total Idaho	0235	
Illinois	0240	IL
Total Illinois	0245	
Indiana	0250	IN
Total Indiana	0255	
Iowa	0260	IA
Total Iowa	0265	
Kansas	0270	KS
Total Kansas	0275	
Kentucky	0280	KY
Total Kentucky	0285	
Louisiana	0290	LA
Total Louisiana	0295	
Maine	0300	ME
Total Maine	0305	
Maryland	0310	MD
Total Maryland	0315	
Massachusetts	0320	MA
Total Massachusetts	0325	
Michigan	0330	MI
Total Michigan	0335	

State or Territory	Row Number	Code
Minnesota	0340	MN
Total Minnesota	0345	
Mississippi	0350	MS
Total Mississippi	0355	
Missouri	0360	MO
Total Missouri	0365	
Montana	0370	MT
Total Montana	0375	
Nebraska	0380	NE
Total Nebraska	0385	
Nevada	0390	NV
Total Nevada	0395	
New Hampshire	0400	NH
Total New Hampshire	0405	
New Jersey	0410	NJ
Total New Jersey	0415	
New Mexico	0420	NM
Total New Mexico	0425	
New York	0430	NY
Total New York	0435	
North Carolina	0440	NC
Total North Carolina	0445	
North Dakota	0450	ND
Total North Dakota	0455	
Ohio	0460	OH
Total Ohio	0465	
Oklahoma	0470	OK
Total Oklahoma	0475	
Oregon	0480	OR
Total Oregon	0485	
Pennsylvania	0490	PA
Total Pennsylvania	0495	
Rhode Island	0500	RI
Total Rhode Island	0505	
South Carolina	0510	SC
Total South Carolina	0515	
South Dakota	0520	SD
Total South Dakota	0525	
Tennessee	0530	TN
Total Tennessee	0535	
Texas	0540	TX
Total Texas	0545	
Utah	0550	UT
Total Utah	0555	
Vermont	0560	VT
Total Vermont	0565	
Virginia	0570	VA
Total Virginia	0575	
Washington	0580	WA
Total Washington	0585	

State of Territory	Row Number	Code
West Virginia	0590	WV
Total West Virginia	0595	
Wisconsin	0600	WI
Total Wisconsin	0605	
Wyoming	0610	WY
Total Wyoming	0615	
Puerto Rico	0710	PR
Total Puerto Rico	0715	
Virgin Islands	0720	VI
Total Virgin Island	0725	
Ocean Cable	0810	OC
Total Ocean Cable	0815	
Nonstate Specific	0900	NS (AT&T)
Total Nonstate Specific	0905	
Total Company	0910	TO

Use State Names and Codes where applicable throughout the 43-02 Report. Note that the rows with the state totals and row numbers and no codes on them apply only to Table B-7.

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
0110	<u>Extensions of System</u>	
0111	Name of Extension	
0112	Continuation of data on Extension of System	
0120	Name of Extension	
0121	Continuation of data on Extension of System	
0122	Continuation of data on Extension of System	

0190	Name of Extension	
0191	Continuation of data on Extension of System	
0192	Continuation of data on Extension of System	
0210	<u>Substantial Portions or All Property Sold</u>	
0211	Particulars of Property Sold	
0212	Continuation of Particulars of Property Sold	
0220	Particulars of Property Sold	
0221	Continuation of Particulars of Property Sold	
0222	Continuation of Particulars of Property Sold	

0290	Particulars of Property Sold	
0291	Continuation of Particulars of Property Sold	
0292	Continuation of Particulars of Property Sold	
0300	<u>Map Defining Territory</u>	
1010	<u>Companies Coming Under the Direct Control of the Carrier</u>	
1011	Form of Direct Control	
1012	Name and Address of Company	
1013	Description of Direct Control	
1013	Continuation of Description of Direct Control	
1020	Form of Direct Control	
1021	Name and Address of Company	
1022	Description of Direct Control	
1023	Continuation of Description of Direct Control	

1090	Form of Direct Control	
1091	Name and Address of Company	
1092	Description of Direct Control	
1093	Continuation of Description of Direct Control	
1110	<u>Changes in the Direct Control of a Company</u>	
1111	Form of Direct Control	
1112	Name of Company	
1112	Description of the Change in the Direct Control	
1113	Continuation of Description of Change in Direct Control	
1120	Form of Direct Control	
1121	Name of Company	
1122	Description of the Change in the Direct Control	
1123	Continuation of Description of Change in Direct Control	

1190	Form of Direct Control	
1191	Name of Company	
1192	Description of the Change in the Direct Control	
1193	Continuation of Description of Change in Direct Control	

**** Denotes missing rows.

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxxx

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Description (b)
1210	<u>Changes Affecting the Direct Control of a Company</u>	
1211	Name of company	
1212	Description of the Change Affecting Direct Control	
1212	Continuation of Description of Change Affecting Dir. Ctrl.	
1220	Name of company	
1221	Description of the Change Affecting Direct Control	
1222	Continuation of Description of Change Affecting Dir. Ctrl.	

1290	Name of company	
1291	Description of the Change Affecting Direct Control	
1292	Continuation of Description of Change Affecting Dir. Ctrl.	
1310	<u>Companies Coming Under Indirect Control of the Carrier</u>	
1311	Form of Indirect Control	
1312	Name and Address of Company	
1313	Description of Indirect Control	
1313	Continuation of Description of Indirect Control	
1320	Form of Indirect Control	
1321	Name and Address of Company	
1322	Description of Indirect Control	
1323	Continuation of Description of Indirect Control	

1390	Form of Indirect Control	
1391	Name and Address of Company	
1392	Description of Indirect Control	
1393	Continuation of Description of Indirect Control	
1410	<u>Changes in the Indirect Control of a Company</u>	
1411	Form of Indirect Control	
1412	Name of Company	
1413	Description of the Change in Indirect Control	
1413	Continuation of Description of Change in Indirect Control	
1420	Form of Indirect Control	
1421	Name of Company	
1422	Description of the Change in Indirect Control	
1423	Continuation of Description of Change in Indirect Control	

1490	Form of Indirect Control	
1491	Name of Company	
1492	Description of the Change in Indirect Control	
1493	Continuation of Description of Change in Indirect Control	
1510	<u>Changes Affecting the Indirect Control of a Company</u>	
1511	Name of Company	
1512	Description of the Change Affecting Indirect Control	
1512	Continuation of Descript. of Change Affecting Indir. Ctrl.	
1520	Name of Company	
1521	Description of the Change Affecting Indirect Control	
1522	Continuation of Descript. of Change Affecting Indir. Ctrl.	

1590	Name of Company	
1591	Description of the Change Affecting Indirect Control	
1592	Continuation of Descript. of Change Affecting Indir. Ctrl.	

**** Denotes missing rows.

MPANY: xxxxxxxxxxxxxxxxxxxxxxxx
 UDY :A: xxxxxxxxxxxxxxxxxxxxxxxx
 RII From mmmmm yyyy To mmmmm yyyy
 SA: xxxx

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

ROW NO.	Classification (a)	Description (b)
	<u>Important Contracts, Agreements, Etc.</u>	
510	Identification of Type and Name of Contracting Party	
511	Date of Contract	
512	Description of the Contract	
513	Continuation of Description of the Contract	
520	Identification of Type and Name of Contracting Party	
521	Date of Contract	
522	Description of the Contract	
523	Continuation of Description of the Contract	
530	Identification of Type and Name of Contracting Party	
531	Date of Contract	
532	Description of the Contract	
533	Continuation of Description of the Contract	

'90	Identification of Type and Name of Contracting Party	
'91	Date of Contract	
'92	Description of the Contract	
'93	Continuation of Description of the Contract	
	<u>Changes in Accounting Standards</u>	
110	Identification of Change in Accounting Standards	
111	Description of the Change in Accounting Standards	
112	Continuation of Description of the Change	
20	Identification of Change	
21	Description of the Change	
22	Continuation of Description of the Change	
**		
90	Identification of Change	
91	Description of the Change	
92	Continuation of Description of the Change	

* Denotes missing rows.

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

C-5 - IMPORTANT CHANGES DURING THE YEAR

Row No.	Classification (a)	Date of Change (c)	Description of Change (d)	Est. Inc. or Dec. in Annual Revenues (e)	Est. Savings or Add'l Cost to Pub. (f)
	<u>Important Changes in Service and Rate Schedules</u>				
0401	Change in Service and Rate				
0402	Change in Service and Rate				
0403	Change in Service and Rate				
0404	Change in Service and Rate				
0405	Change in Service and Rate				
0406	Change in Service and Rate				
0407	Change in Service and Rate				
0408	Change in Service and Rate				
0409	Change in Service and Rate				
0410	Change in Service and Rate				
0411	Change in Service and Rate				
0412	Change in Service and Rate				
0413	Change in Service and Rate				
0414	Change in Service and Rate				
0415	Change in Service and Rate				

0999	Change in Service and Rate				

**** Denotes missing rows.

COMPANY - xxxxxxxxxxxxxxxxxxxxxxxx
 STUDY : xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD. From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

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

AFFILIATED COMPANIES

Equity Method:

0101	Investment							
0102	Investment							
0103	Investment							
0104	Investment							
0105	Investment							
****	****	****	****	****	****	****	****	****
0128	Investment							
0129	All Othr Investments	N/A						
0130	Total Equity Method	N/A						

ost M i:

0201	Investment							
0202	Investment							
0203	Investment	N/A						
0204	Investment	N/A						
0205	Investment	N/A						
****	****	****	****	****	****	****	****	****
0228	Investment							
0229	All Othr Investments	N/A						
0230	Total Cost Method	N/A						
0240	Total Affiliates	N/A						
0250	Non-Affiliates	N/A						
0260	Total Investments	N/A						

*** Denotes missing rows.

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

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

Row No.	Classification (a)	Company Name (b)	Account 1160			
			Beg Balance (i)	Gross Dr. (j)	Gross Cr. (k)	Net (l)

AFFILIATED COMPANIES

Equity Method:

0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	****	****	****	****	****	****
0128	Investment					
0129	All Othr Investments	N/A				
0130	Total Equity Method	N/A				

Cost Method:

0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
****	****	****	****	****	****	****
0228	Investment					
0229	All Othr Investments	N/A				
0230	Total Cost Method	N/A				
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

*** Denotes missing rows.

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 STUDY / XXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 OSA: XXXX

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

Row No.	Classification (a)	Company Name (b)	Account 1180			
			Beg Balance (m)	Gross Dr. (n)	Gross Cr. (o)	Net (p)

FFILIATED COMPANIES

quity Method:

0101	Investment					
0102	Investment					
0103	Investment					
0104	Investment					
0105	Investment					
****	****	*****	****	****	****	****
0128	Investment					
0129	All Othr Investments	N/A				
0130	Total Equity Method	N/A				

ost Me i

0201	Investment					
0202	Investment					
0203	Investment					
0204	Investment					
0205	Investment					
***	*****	*****	****	****	****	****
0228	Investment					
0229	All Othr Investments	N/A				
0230	Total Cost Method	N/A				
0240	Total Affiliates	N/A				
0250	Non-Affiliates	N/A				
0260	Total Investments	N/A				

** Denotes missing rows.

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

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

Row No.	Classification (aa)	Company Name (ab)	Account 1190			
			Beg Balance (ac)	Gross Dr. (ad)	Gross Cr. (ae)	Net (af)

AFFILIATED COMPANIES

Equity Method:

0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	*****	****	****	****	****
0328	Investment					
0329	All Othr Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
****	****	*****	****	****	****	****
0428	Investment					
0429	All Othr Investments	N/A				
0430	Total Cost Method	N/A				
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

*** Denotes missing rows.

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxx
 STUDY: xxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 OSAs: xxxx

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

Row No.	Classification (aa)	Company Name (ab)	Account 1200			
			Beg Balance (ag)	Gross Dr. (ah)	Gross Cr. (ai)	Net (aj)

AFFILIATED COMPANIES

Equity Method:

0301	Investment					
0302	Investment					
0303	Investment					
0304	Investment					
0305	Investment					
****	****	****	****	****	****	****
0328	Investment					
0329	All Othr Investments	N/A				
0330	Total Equity Method	N/A				

Cost Method:

0401	Investment					
0402	Investment					
0403	Investment					
0404	Investment					
0405	Investment					
***	****	****	****	****	****	****
0428	Investment					
0429	All Othr Investments	N/A				
0430	Total Cost Method	N/A				
0440	Total Affiliates	N/A				
0450	Non-Affiliates	N/A				
0460	Total Investments	N/A				

** Denotes missing rows.

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

Version

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in Thousands)

Row No.	Classification (aa)	Company Name (ab)	Account 1210				Total (ao)
			Beg Balance (ak)	Gross Dr. (al)	Gross Cr. (am)	Net (an)	

AFFILIATED COMPANIES

Equity Method:

0301	Investment						
0302	Investment						
0303	Investment						
0304	Investment						
0305	Investment						
****	****	****	****	****	****	****	****
0328	Investment						
0329	All Othr Investments	N/A					
0330	Total Equity Method	N/A					

Cost Method:

0401	Investment						
0402	Investment						
0403	Investment						
0404	Investment						
0405	Investment						
****	****	****	****	****	****	****	****
0428	Investment						
0429	All Othr Investments	N/A					
0430	Total Cost Method	N/A					
0440	Total Affiliates	N/A					
0450	Non-Affiliates	N/A					
0460	Total Investments	N/A					

** Denotes missing rows.

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

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in Thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0100	Motor Vehicles				
0110	Aircraft				
0120	Special Purpose Vehicles				
0130	Garage Work Equipment				
0140	Other Work Equipment				
0150	Buildings				
0160	Furniture				
0180	Office Support Equipment				
0190	Company Communications Equipment				
0200	General Purpose Computers				
0210	Total Support Assets				
0220	Analog Electronic Switching				
0230	Digital Electronic Switching				
0240	Step-by-Step Switching				
0250	Crossbar Switching				
0260	Other Electro-mech. Switching				
0270	Total Central Office Switching				
0280	Operator Systems				
0290	Satellite and Earth Sta. Facilities				
300	Other Radio Facilities				
310	Circuit Equipment				
320	Total Central Office-Transmission				
330	Station Apparatus				
340	Customer Premises Wiring				
350	Private Branch Exchange				

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

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in Thousands)

Row No.	Description (a)	Beginning Balance (b)	CREDITS DURING THE YEAR		
			Accruals (c)	Salvage (d)	Other Credits (e)
0360	Public Telephone Terminal Equipment				
0370	Other Terminal Equipment				
0380	Total Info. Origination/Termination				
0390	Poles				
0400	Aerial Cable				
0410	Underground Cable				
0420	Buried Cable				
0430	Submarine Cable				
0440	Deep Sea Cable				
0450	Intrabuilding Network Cable				
0460	Aerial Wire				
0470	Conduit Systems				
0480	Total Cable and Wire Facilities				
0490	Total Accumulated Depreciation				

OMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 TUDY # xxxxxxxxxxxxxxxxxxxxxxxx
 ERIOD: From mmmmm yyyy To mmmmm yyyy
 OSA: xxxxx

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in Thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0100	Motor Vehicles					
0110	Aircraft					
0120	Special Purpose Vehicles					
0130	Garage Work Equipment					
0140	Other Work Equipment					
0150	Buildings					
0160	Furniture					
0180	Office Support Equipment					
0190	Company Communications Equipment					
0200	General Purpose Computers					
0210	Support Assets					
0220	Analog Electronic Switching					
0230	Digital Electronic Switching					
0240	Step-by-Step Switching					
0250	Crossbar Switching					
0260	Other Electro-mech. Switching					
0270	Total Central Office-Switching					
0280	Operator Systems					
0290	Satellite and Earth Sta. Facilities					
0300	Other Radio Facilities					
0310	Circuit Equipment					
0320	Total Central Office-Transmission					
0330	Station Apparatus					
0340	Home Premises Wiring					
0350	Large Private Branch Exchange					

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxx
 PERIOD: From mmm yy To mmm yy
 COSA: xxxx

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION
 (Dollars in Thousands)

Row No.	Description (a)	CHARGES DURING THE YEAR				Ending Balance (j)
		Retirements w/Traffic (f)	Retirements w/o Traffic (g)	Cost of Removal (h)	Other Charges (i)	
0360	Public Telephone Terminal Equipment					
0370	Other Terminal Equipment					
0380	Total Info. Origination/Termination					
0390	Poles					
0400	Aerial Cable					
0410	Underground Cable					
0420	Buried Cable					
0430	Submarine Cable					
0440	Deep Sea Cable					
0450	Intrabuilding Network Cable					
0460	Aerial Wire					
0470	Conduit System					
0480	Total Cable and Wire Facilities					
0490	Total Accumulated Depreciation					

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY / xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxxx

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES
 (Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Balance at Beginning of the Year (c)	ACTIVITY DURING YEAR		Balance at End of the Year (f)
				Gross Debits (d)	Gross Credits (e)	
0101	Payable To					
0102	Payable To					
0103	Payable To					
0104	Payable To					
0105	Payable To					
0106	Payable To					
0107	Payable To					
0108	Payable To					
0109	Payable To					
****	*****	*****	****	****	****	****
0150	Payable To					
0160		N/A				

** Denotes missing rows.

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

TABLE B-11 - LONG-TERM DEBT
 (Dollars in Thousands)

Row No.	Classification (a)	Name of Obligation (b)	Nominal Date of Issue (c)	Date of Maturity (d)	Face Amount Outstanding (e)	Unamortized Prem/Disc Acct. 4220/ Acct. 4230 (f)	Unamortized Debt. Iss Expenses Acct. 1407 (g)	Stated Rate % (h)	Yield Rate % (i)
0101	Acct. 4210								
0102	Acct. 4210								
****	****	****	****	****	****	****	****	****	****
0185	Acct. 4210								
0190	Total 4210	N/A	N/A	N/A				N/A	N/A

0201	Acct. 4050								
0202	Acct. 4050								
****	****	****	****	****	****	****	****	****	****
0289	Acct. 4050								
0290	Total 4050	N/A	N/A	N/A				N/A	N/A

0301	Acct. 4260								
0302	Acct. 4260								
****	****	****	****	****	****	****	****	****	****
0308	Acct. 4260								
0310	Total 4260	N/A	N/A	N/A				N/A	N/A

0401	Acct. 4270								
0402	Acct. 4270								
****	****	****	****	****	****	****	****	****	****
0408	Acct. 4270								
0410	Total 4270	N/A	N/A	N/A				N/A	N/A

0500	Ttl All Accts	N/A	N/A	N/A				N/A	N/A
------	---------------	-----	-----	-----	--	--	--	-----	-----

**** Denotes missing rows.

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From xxxxxx yyyy To xxxxxx yyyy
 COSA: xxxxx

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR
 (Dollars in Thousands)

Row No.	Classification (a)	Description of Security (b)	REACQUIRED DURING THE YEAR				RETIRED DURING THE YEAR	
			REACQUISITION COST		Book or Face Amount (e)	Number of Shares of Stock (f)	Book or Face Amount (g)	Number of Shares of Stock (h)
			Per \$100 of Debt (c)	Per Share of Stock (d)				

CAPITAL STOCK

0101	Reacquired							
0102	Reacquired							
****	****	*****	****	****	****	****	****	****
0110	Reacquired							
0121	Retired							
0122	Retired							
****	****	*****	****	****	****	****	****	****
0130	Retired							

FUNDED DEBT

0201	Reacquired							
0202	Reacquired							
****	****	*****	****	****	****	****	****	****
0210	Reacquired							
0221	Retired							
0222	Retired							
****	****	*****	****	****	****	****	****	****
0299	Retired							

*** Denotes missing rows.

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

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR RETIRED DURING THE YEAR
 (Dollars in Thousands)

Row No.	Classification (a)	Effective Date of Call (if any) (b)	UNAMORTIZED DISCOUNT OR PREMIUM AND EXP.		REDEMPTION PREMIUM OR DISCOUNT		REACQUISITION OR REDEMPTION EXPENSES	
			Account (j)	Amount (k)	Account (l)	Amount (m)	Account (n)	Amount (o)
CAPITAL STOCK								
0101	Reacquired							
0102	Reacquired							
****	****	*****	****	****	****	****	****	****
0110	Reacquired							
0121	Retired							
0122	Retired							
****	****	*****	****	****	****	****	****	****
0130	Retired							
FUNDED DEBT								
0201	Reacquired							
0202	Reacquired							
****	****	*****	****	****	****	****	****	****
0210	Reacquired							
0221	Retired							
0222	Retired							
****	****	*****	****	****	****	****	****	****
0299	Retired							

**** Denotes missing rows.

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY : xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxxx

TABLE I-4 - OPERATING OTHER TAXES (ACCOUNT 7240)
 (Dollars in Thousands)

Row No.	Classification (a)	Name of State or Jurisdiction (b)	TYPE OF TAX					Total (h)
			Property (c)	Gross Receipts (d)	Capital Stock (e)	Sales and Use (f)	Other (g)	
0100	U. S. Government	N/A						
0110	State or Jurisdiction	Alabama						
****	****	****	****	****	****	****	****	****
0910	State or Jurisdiction	Total						
0920	Charged to Construction	N/A						
0930	Other Credits	N/A						
0940	Net Chrgd to Acct. 7240	N/A						

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

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: XXXX

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0110	Property Taxes			N/A				
0111	Property Taxes			N/A				
0112	Property Taxes			N/A				
0113	Property Taxes			N/A				
0114	Property Taxes			N/A				
0115	Aggr. Prior Years	N/A		N/A		N/A		
0116	Total for Category	N/A		N/A		N/A		
0120	Cap. Stock Taxes			N/A				
0121	Cap. Stock Taxes			N/A				
0122	Cap. Stock Taxes			N/A				
0123	Cap. Stock Taxes			N/A				
0124	Cap. Stock Taxes			N/A				
0125	Aggr. Prior Years	N/A		N/A		N/A		
0126	Total for Category	N/A		N/A		N/A		
0130	Soc. Sec. Taxes		N/A	N/A				
0131	Soc. Sec. Taxes		N/A	N/A				
0132	Soc. Sec. Taxes		N/A	N/A				
0133	Soc. Sec. Taxes		N/A	N/A				
0134	Soc. Sec. Taxes		N/A	N/A				
0135	Aggr. Prior Years	N/A	N/A	N/A		N/A		
0136	Total for Category	N/A	N/A	N/A		N/A		

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY : xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From xxxxxx yyyy To xxxxxx yyyy
 COSA: xxxxx

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0140	State/Local Taxes				N/A			
0141	State/Local Taxes				N/A			
0142	State/Local Taxes				N/A			
0143	State/Local Taxes				N/A			
0144	State/Local Taxes				N/A			
0145	Aggr. Prior Years	N/A			N/A	N/A		
0146	Total for Category	N/A			N/A	N/A		
0150	Federal Taxes				N/A			
0151	Federal Taxes				N/A			
0152	Federal Taxes				N/A			
0153	Federal Taxes				N/A			
0154	Federal Taxes				N/A			
0155	Aggr. Prior Years	N/A			N/A	N/A		
0156	Total for Category	N/A			N/A	N/A		
160	Gross Receipts			N/A				
161	Gross Receipts			N/A				
162	Gross Receipts			N/A				
163	Gross Receipts			N/A				
164	Gross Receipts			N/A				
165	Aggr. Prior Years	N/A		N/A		N/A		
166	Total for Category	N/A		N/A		N/A		

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 MOA: xxxxx

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	Year To Which Tax Is Applicable (b)	BALANCE AT BEGINNING OF THE YEAR			TAXES ACCRUED DURING THE YEAR		Taxes Paid During the Year (h)
			Prepaid Taxes Acct. 1300 (c)	Income Taxes Accrued Acct. 4070 (d)	Other Taxes Accrued Acct. 4080 (e)	Account Charged (f)	Amount (g)	
0170	Regulatory Fee			N/A				
0171	Regulatory Fee			N/A				
0172	Regulatory Fee			N/A				
0173	Regulatory Fee			N/A				
0174	Regulatory Fee			N/A				
0175	Aggr. Prior Years	N/A		N/A		N/A		
0176	Total for Category	N/A		N/A		N/A		
1180	Environmental Tax			N/A				
1181	Environmental Tax			N/A				
1182	Environmental Tax			N/A				
1183	Environmental Tax			N/A				
1184	Environmental Tax			N/A				
1185	Aggr. Prior Years	N/A		N/A		N/A		
1186	Total for Category	N/A		N/A		N/A		
190	Other Taxes			N/A				
191	Other Taxes			N/A				
192	Other Taxes			N/A				
193	Other Taxes			N/A				
194	Other Taxes			N/A				
195	Aggr. Prior Years	N/A		N/A		N/A		
196	Total for Category	N/A		N/A		N/A		
200	Ttl All Categories	N/A				N/A		

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIC From mmmmm yyyy To mmmmm yyyy
 COSA: xxxxx

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0110	Property Taxes				N/A	
0111	Property Taxes				N/A	
0112	Property Taxes				N/A	
0113	Property Taxes				N/A	
0114	Property Taxes				N/A	
0115	Aggr. Prior Years				N/A	
0116	Total for Category				N/A	

0120	Cap. Stock Taxes				N/A	
0121	Cap. Stock Taxes				N/A	
0122	Cap. Stock Taxes				N/A	
0123	Cap. Stock Taxes				N/A	
0124	Cap. Stock Taxes				N/A	
0125	Aggr. Prior Years				N/A	
0126	Total for Category				N/A	

0130	Soc. Sec. Taxes			N/A	N/A	
0131	Soc. Sec. Taxes			N/A	N/A	
0132	Soc. Sec. Taxes			N/A	N/A	
0133	Soc. Sec. Taxes			N/A	N/A	
0134	Soc. Sec. Taxes			N/A	N/A	
0135	Aggr. Prior Years			N/A	N/A	
0136	Total for Category			N/A	N/A	

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

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0140	State/Local Taxes					N/A
0141	State/Local Taxes					N/A
0142	State/Local Taxes					N/A
0143	State/Local Taxes					N/A
0144	State/Local Taxes					N/A
0145	Aggregate Prior Years					N/A
0146	Total for Category					N/A

0150	Federal Taxes					N/A
0151	Federal Taxes					N/A
0152	Federal Taxes					N/A
0153	Federal Taxes					N/A
0154	Federal Taxes					N/A
0155	Aggregate Prior Years					N/A
0156	Total for Category					N/A

0160	Gross Receipts				N/A	
0161	Gross Receipts				N/A	
0162	Gross Receipts				N/A	
0163	Gross Receipts				N/A	
0164	Gross Receipts				N/A	
0165	Aggregate Prior Years				N/A	
0166	Total for Category				N/A	

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

TABLE 1-5 - PREPAID TAXES AND TAX ACCRUALS
 (Dollars in Thousands)

Row No.	Classification (a)	ADJUSTMENTS		BALANCE AT END OF THE YEAR		
		Debits (i)	Credits (j)	Prepaid Taxes Acct. 1300 (k)	Income Taxes Accrued Acct. 4070 (l)	Other Taxes Accrued Acct. 4080 (m)
0170	Regulatory Fee				N/A	
0171	Regulatory Fee				N/A	
0172	Regulatory Fee				N/A	
0173	Regulatory Fee				N/A	
0174	Regulatory Fee				N/A	
0175	Aggregate Prior Years				N/A	
0176	Total for Category				N/A	

0180	Environmental Tax				N/A	
0181	Environmental Tax				N/A	
0182	Environmental Tax				N/A	
0183	Environmental Tax				N/A	
0184	Environmental Tax				N/A	
0185	Aggregate Prior Years				N/A	
0186	Total for Category				N/A	

0190	Other Taxes				N/A	
0191	Other Taxes				N/A	
0192	Other Taxes				N/A	
0193	Other Taxes				N/A	
0194	Other Taxes				N/A	
0195	Aggregate Prior Years				N/A	
0196	Total for Category				N/A	
0200	Total All Categories					

TABLE C-3 - BOARD OF DIRECTORS AND GENERAL OFFICERS

GENERAL INSTRUCTIONS

This table displays information on the board of directors and general officers of the carrier. This table need not be completed if the respondent includes comparable information on directors and executive officers in its SEC Form 10-K/Annual Report and submits a copy with its ARMIS USOA Report.

ROW INSTRUCTIONS

ROW

0100 SEC 10-K - Enter "Yes" to indicate that a SEC Form 10-K/Annual Report has been submitted in lieu of the information called for on this table.

Director

0101 through 0199 Each of these rows is provided for entry of data associated with the board of directors. Use one row for each director.

Officer

201 through 0299 Each of these rows is provided for entry of data associated with officers. Use one row for each officer.

COLUMN INSTRUCTIONS

COLUMN

(b) Name of Director or Officer and Address (City and State)
Enter the name and address of each person who was a director or a general officer during the reporting period.

(c) SEC Form 10-K or Title and Department Over Which Jurisdiction is Exercised - Enter "Yes" to indicate that a SEC Form 10-K/Annual Report has been submitted in lieu of the information called for on this table for row 0100; or the title and the department over which each officer exercised jurisdiction.

(d) Term Expired or Current Term Will Expire - Enter a "Zero" or the year the term expired or the year the current term will expire for each director reported in column (b).

(e) Served Continuously From - Enter from the first year to the last year (mm/dd/yyyy to mm/dd/yyyy) the length each officer or director reported in column (b) has served continuously.

TABLE C-5 - IMPORTANT CHANGES DURING THE YEAR

GENERAL INSTRUCTIONS

The purpose of this table is to disclose important changes during the reporting period of the carrier. Give concise answers to each of the queries.

ROW

ROW INSTRUCTIONS

Extensions of Systems

0110 through 0192

Each of these rows is provided for entry of data associated with the extensions of system. Use no more than three rows per item to list each extension of system (other than additions supplementing existing facilities of the carrier) whether by purchase, construction, donation, or otherwise, such as a substantially complete telephone system, exchange, or toll line. Give the location, new territory covered, and dates of beginning operation, and in case of purchase give also the name and address of the company from which purchased, date of acquisition, and the consideration given.

Substantial Portions or All Property Sold

0210 through 0292

Each of these rows is provided for entry of data associated with substantial portions or all property sold during the reporting period. Use no more than three rows per item to give particulars if during the reporting period a substantial portion or all of the property of the carrier was sold, merged, or abandoned, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company, and the consideration received.

0300

Map Defining Territory - Only enter "Yes" or "No" as to whether a map defining the territory covered by the carrier's operations is attached. Attach a map to the report. A new map is required when changes in territory have occurred and in each year ending in 0 or 5 (e.g. 1995 or 2000).

Companies Coming Under the Direct Control of the Carrier

1010 through 1093

Each of these rows is provided for entry of data associated with companies coming under direct control of the carrier otherwise than through title to securities.

1010

Form of Direct Control - Enter "Sole" or "Joint" as to

the form of control.

- 1011 Name and Address of Company - Enter the name and address of the company which during the reporting period that came under the direct control of the carrier.
- 1012 through 1013 Description of Direct Control - Enter such additional data as how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, and any other pertinent data requisite to a clear understanding of the arrangements relating to control.
- Changes in the Direct Control of a Company
- 1110 through 1193 Each of these rows is provided for entry of data associated with changes in the direct control of a company otherwise than through title to securities.
- 1110 Form of Direct Control - Enter "Sole" or "Joint" as to the form of control.
- 1111 Name of Company - Enter the name of the company in which a change in control had occurred during the reporting period.
- 1112 through 1113 Description of the Change in the Direct Control - Enter such additional data as how control was established, names of other parties to a joint agreement for control, extent of control exercised by each party, etc.
- Changes Affecting the Direct Control of a Company
- 1210 through 1292 Each of these rows is provided for entry of data associated with changes affecting the direct control of a company.
- 1210 Name of Company - Enter the name of the company that ceased to be directly controlled by the carrier.
- 1211 through 1212 Description of the Change Affecting Direct Control - Enter a statement of the fact of the company that ceased to be directly controlled by the carrier.
- Companies Coming Under Indirect Control of the Carrier
- 1310 through 1393 Each of these rows is provided for entry of data associated with companies coming under indirect control of the carrier.
- 1310 Form of Indirect Control - Enter "Sole" or "Joint" as to the form of control.

1311 Name and Address of Company - Enter the name and address of the company which during the reporting period came under indirect control of the carrier.

1312 through 1313 Description of Indirect Control - Enter such data as how control was established, names of other parties to a joint agreement for control, the extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, and any other pertinent data requisite to a clear understanding of the character of control.

Changes in the Indirect Control of a Company

1410 through 1493 Each of these rows is provided for entry of data associated with changes in the indirect control of a company otherwise than through title to securities.

1410 Form of Indirect Control - Enter "Sole" or "Joint" as to the form of control.

1411 Name of Company - Enter the name of the company in which a change in indirect control had occurred during the reporting period.

1412 through 1413 Description of the Change in Indirect Control - Enter such additional data as how control was established, names of other parties to a joint agreement of control, extent of control exercised by each party, the name and address of the intermediary through which the indirect control exists, etc.

Changes Affecting the Indirect Control of a Company

1510 through 1592 Each of these rows is provided for entry of data associated with changes affecting the indirect control of a company.

1510 Name of Company - Enter the name of the company that ceased to be indirectly controlled by the carrier.

1511 through 1512 Description of the Change Affecting Indirect Control - Enter a statement of the fact of the company that ceased to be indirectly controlled by the carrier.

Important Contracts, Agreements, Etc.

1610 through 1793 Each of these rows is provided for entry of data associated with important contracts, agreements, etc. entered into during the reporting period with (a) common carriers (including carriers not subject to the Communications Act of 1934, as amended), (b) with

affiliated companies engaged in manufacturing, research, or similar activities, and/or (c) with broadcasting companies. Exclude documents relating solely to services provided under effective tariffs.

1610 Identification of Contract and Name of Contracting Party - Enter "Common Carrier," "Affiliated Company" or "Broadcasting Company" as the identification of the type of the company with whom the respondent had entered into contract and the name of the contracting party.

1611 Date of Contract - Enter the date of the contract.

1612 through 1613 Description of the Contract - Enter a concise statement relative to the contract. State whether copies of contracts, agreements, etc., and modifications, thereof, have been filed with this report in lieu of abstracts from such documents.

Changes in Accounting Standards

1810 through 1892 Each of these rows is provided for entry of data associated with any changes in accounting standards that have occurred during the reporting period.

1810 Identification of Change in Accounting Standards - Enter a phrase that would identify the change in accounting standards.

1811 through 1812 Description of the Change in Accounting Standards - Enter a description of the change in accounting standards including the effective date of the change and the impact on the accounts as provided for by GAAP.

Important Changes in Service and Rate Schedules

0401 through 0999 Each of these rows is provided for entry of data associated with important changes in service and rate schedules during the reporting period. Use one row per item.

COLUMN

COLUMN INSTRUCTIONS

(b) Description - Enter the data being reported on each row or group of rows.

Each of these columns are for rows 0401 through 0999.

(c) Date of Change - Enter the effective date of the change, i.e, mm/dd/yyyy.

(d) Description of Change - Enter a description of the change

indicating whether the change was an increase or decrease, the state in which the change occurred, and the bases used in arriving at the amounts given in columns (d) and (e).

(e) Estimated Increase or Decrease in Annual Revenues - Enter the estimated increase or decrease in annual revenues by reason of such change. A decrease should be reported as a negative number and an increase should be reported as a positive number.

(f) Estimated Savings or Additional Cost to the Public - Enter the estimated savings or additional cost to the public. A savings should be reported as a positive number and an additional cost should be reported as a negative number.

TABLES B-1 - BALANCE SHEET ACCOUNTS

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

ROW INSTRUCTIONS

Row

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

amount equals the balance of Account 2230.

- 2310 Information Origination/Termination - For Class A companies this amount equals the total of Row/Accounts 2311 through 2362. For Class B companies this amount equals the balance of Account 2310.
- 2410 Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Accounts 2411 through 2441. For Class B companies this amount equals the balance of Account 2410.
- 240 Total Telecommunications Plant in the Service (Before Amortizable Assets) - This amount equals the total of Row/Accounts 2110, 2210, 2220, 2230, 2310 and 2410.
- 2680 Amortizable Tangible Assets - For Class A companies this amount equals the total of Row/Accounts 2681 and 2682. For Class B companies this amount equals the balance of Account 2680.
- 260 Total Telecommunications Plant-in-Service - This amount equals the total of Row/Accounts 240, 2680, and 2690. This amount must also equal Row/Account 2001.
- 3400 Accumulated Amortization-Tangible - For Class A companies this amount equals the total of Row/Accounts 3410 and 3420. For Class B companies this amount equals the balance of Account 3400.
- 340 Total Depreciation and Amortization - This amount equals the total of Row/Accounts 3100, 3200, 3300, 3400, 3500 and 3600.
- 350 Net Plant - This amount equals row 210, column (af) less 340 column (bb).
- 360 Total Assets - This amount equals the total of Row/Accounts 130, 150, and 350.
- 410 Total Current Liabilities - This amount equals the total of Row/Accounts 4010 through 4130.
- 420 Total Long-Term Debt - This amount equals the total of Row/Accounts 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230.
- 430 Total Other Liabilities and Deferred Credits - This amount equals the total of Row/Accounts 4310 through 4370.
- 440 Total Stockholders' Equity - This amount equals the total of Row/Accounts 4510 through 4550.
- 450 Total Liabilities and Stockholders' Equity - This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal row 360.

490 Retained Earnings (End of Year) - This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550.

COLUMN INSTRUCTIONS

Column

- (b) Amount - Enter the ending balance for the reporting period for each account identified in column (a).
- (ab) Beginning Balance - Enter the balance at the beginning of the reporting period for each account identified in column (aa). This amount should equal the ending balance reported for the previous period. Otherwise, provide a footnote to explain the discrepancy.
- (ac) Additions - Enter the amount representing plant added to each account during the reporting period including transfers and adjustments made between accounts within the reporting period. Do not include prior period adjustments.
- (ad) Retirements - Enter the amount representing plant retired from each account during the reporting period including transfers and adjustments made between accounts within the reporting period. Do not include prior period adjustments.
- (ae) Transfers/Adjustment - Enter the amount representing transfers to or from each account or adjustments made to the accounts for prior periods.
- (af) Ending Balance - Enter each account balance at the close of the reporting period. This amount equals column (ab) plus column (ac) plus column (ae) less column (ad). This formula assumes that retirements and transfers to accounts are reported as positive amounts. Any inverse amounts, e.g., "negative retirements" or transfers from accounts, are reported as negative amounts.
- (bb) Amount - Enter the ending balance for the reporting period for each account identified in column (ba).

TABLE B-2 - STATEMENT OF CASH FLOWS

GENERAL INSTRUCTIONS

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

ROW INSTRUCTIONS

Row

- 0100 Net Income/Loss - Enter net income for the current reporting period as a positive number. If it is a net loss, enter the amount as a negative number. This amount must equal row 790, column (bb), Table I-1.
- 0110 Depreciation and Amortization - Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal row 6560, column (ab), Table I-1.
- 0120 Provision for Losses for Accounts Receivable - Enter the amount for this account for the current reporting period as a positive number. This amount must equal row 5300, column (b), Table I-1.
- 0130 Deferred Income Taxes-Net - If the sum of these accounts for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal the total of rows 7250, 7450, and 7640, Table I-1.
- 0140 Unamortized Investment Tax Credit-Net - If the amount for this account for the current reporting period is a debit amount, enter that amount as a positive number. If it is a credit amount, enter it as a negative number. The amount must equal rows 7210 and 7410, Table I-1.
- 0150 Allowance for Funds Used During Construction - Enter the amount for this account for the current reporting period as a negative number. This amount must equal row 7340, Table I-1.
- 0160 Net Change in Operating Receivables - If the sum of the balances of these accounts increased during the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.

- 0170 Net Change in Materials, Supplies and Inventories - If the balance in these accounts increased for the current reporting period, enter the change as a negative number. If it decreased, enter the change as a positive number.
- 0180 Net Change in Operating Payables and Accrued Liabilities - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of change as a positive number. If this amount decreased, enter it as a negative number.
- 0190 Net Change in Other Assets and Deferred Charges - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a negative number. If that amount decreased, enter this change as a positive number.
- 0200 Net Change in Other Liabilities and Deferred Credits - If the sum of the balances in these accounts increased during the current reporting period, enter the amount of the change as a positive number. If that amount decreased, enter the change as a negative number.
- 0210 Other - If the net of all other adjustments resulted in a cash inflow, enter the amount as a positive number. If it resulted in a cash outflow, enter the amount as a negative number.
- 0220 Total Adjustments - Enter the total of rows 0110 through 0210.
- 0230 Net Cash Provided by/Used in Operating Activities - Enter the sum of rows 0100 and 0220.
- 0240 Construction/Acquisition of Property, Plant and Equipment - Enter the amount used for construction or acquisition of property, plant or equipment, net of AFUDC, during the current reporting period as a negative number.
- 0250 Proceeds from Disposal of Property, Plant and Equipment - If the net proceeds received during the current reporting period resulted in a net cash inflow, enter the amount as a positive number. If resulted in a net cash outflow, enter the amount as a negative number.
- 0260 Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.
- 0270 Proceeds from Repayment of Advances - Enter the proceeds received during the current reporting period as a positive number.
- 0280 Other Investing Activities - If these activities result in a net cash inflow for the current reporting year, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.

- 0290 Net Cash Provided by/Used in Investing Activities - Enter the sum of rows 0240 through 0280.
- 0300 Net Increase/Decrease in Short-Term Debt - Enter a net increase in short-term debt, having maturities of less than three months, as a positive number. Enter a net decrease as a negative number.
- 0310 Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
- 0320 Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.
- 0330 Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.
- 0340 Repayment of Long-Term Debt - Enter repayment of long-term debt for the current reporting period as a negative number.
- 0350 Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.
- 0360 Proceeds from Issue of Common Stock/Equity Investment from Parent - Enter the proceeds received from the issue of stock, or from investment by the parent, during the current reporting period as a positive number.
- 0370 Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.
- 0380 Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.
- 0390 Other Financing Activities - If these activities for the current reporting period result in a net cash inflow, enter the amount as a positive number. If they result in a net cash outflow, enter the amount as a negative number.
- 0400 Net Cash Provided by Financing Activities - Enter the total of rows 0300 through 0390.
- 0410 Effect of Exchange Rate Changes on Cash - Enter the effect (in dollars) of exchange rate changes on cash balances held in foreign currencies. If this amount increased cash, enter it as a positive number. If the amount decreased cash, enter it as a negative number.
- 0420 Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of rows 0230, 0290, 0400, and 0410.

0430 Cash and Cash Equivalents at Beginning of Period - Enter the amount of cash and cash equivalents at the beginning of the current reporting period as a positive number.

0440 Cash and Cash Equivalents at End of Period - Enter the sum of rows 0420, and 0430 This amount equals row 1120, column (b), Table B-1.

COLUMN DESCRIPTIONS

COLUMN

(b) Amount - Enter the amounts for rows in this column.

(c) Amount - Enter the amounts for rows in this column.

TABLE B-3 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES

GENERAL INSTRUCTIONS

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

ROW

- 0101 through 0128 Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0129) may be left blank.
- 0129 All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method." This row is to be used only if rows 0101 through 0128 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method".
- 0130 Total-Equity Method - The total of rows 0101 through 0129.
- 0201 through 0228 Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0229) may be left blank.
- 0229 All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 0201 through 0228 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
- 0230 Total-Cost Method - The total of rows 0201 through

0229.

0240 Total Affiliates - The sum of rows 0130 and 0230.

0250 Non-affiliates - Enter the aggregate amount of investment in non-affiliates.

0260 Total Investment - The sum of rows 0240 and 0250.

0301 through 0328 Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "equity method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0329) may be left blank.

0329 All Other Investments - Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "equity method". This row is to be used only if rows 0301 through 0328 do not provide enough space for all of reporting carrier's investments in affiliates under the "equity method."

0330 Total-Equity Method - The total of rows 0301 through 0329.

0401 through 0428 Each of these rows is provided for the entry of data associated with carrier investment in affiliated companies under the "cost method." Use one row for each affiliate, in descending order by amount of investment. Enter data in only those rows for which the reporting carrier has investment in an affiliate. If the carrier has investment in fewer than 28 affiliates, the remaining rows (including row 0429) may be left blank.

0429 Enter the total amount of remaining investments, if any, associated with carrier investment in affiliated companies under the "cost method." This row is to be used only if rows 0401 through 0428 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."

0430 Total-Cost Method - The total of rows 0401 through 0429.

0440 Total Affiliates - The sum of rows 0330 and 0430.

0450 Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.

0460 Total Investment - The sum of rows 0440 and 0450.

COLUMN DESCRIPTIONS

COLUMN

Each of these columns is provided for entry of data on rows 0101 through 0260.

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

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

(b) Company Name - The name of the company in which the reporting carrier has investments.

(c) Common - This column reflects the end-of-year balance of investment in common stock.

(d) Preferred - This column reflects the end-of year balance of investment in preferred stock.

(e) Advances - This column reflects the end-of-year balance of advances and special deposits of cash for more than one year from the date of deposit.

(f) Long-term Debt - This column reflects the end-of-year balance of long term debt issued to other companies.

(g) Adjustments - This column reflects adjustments made for undistributed earnings or losses during the reporting period.

(h) Net - The net amount of columns (c) through (g).

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

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

(j) Gross Debits - The gross amount of debits to Account 1160 during the reporting period for each row item.

(k) Gross Credits - The gross amount of credits to Account 1160 during the reporting period for each row item.

(l) Net - Column (i) plus column (j) less column (k).

Account 1180 - Telecommunications Accounts Receivable, as defined in Section 32.1180 of the Commission's Rules.

(m) Beginning Balance - The appropriate portion of the balance of Account 1180 at the beginning of the reporting period for each row item.

(n) Gross Debits - the gross amount of debits to Account 1180 during the reporting period for each row item.

(o) Gross Credits - The gross amount of credits to Account 1180 during the reporting period for each row item.

(p) Net - Column (m) plus column (n) less column (o).

Each of these columns is provided for entry of data on rows 0301 through 0460.

(ab) Company Name - The name of the company in which the reporting carrier has investments.

Account 1190 - Other Accounts Receivable, as defined in Section 32.1190 of the Commission's Rules.

(ac) Beginning Balance - The appropriate portion of the balance of Account 1190 at the beginning of the reporting period for each row item.

(ad) Gross Debits - The gross amount of debits to Account 1190 during the reporting period for each row item.

(ae) Gross Credits - The gross amount of credits to Account 1190 during the reporting period for each row item.

(af) Net - column (ac) plus column (ad) less column (ae).

Account 1200 - Notes Receivable, as defined in Section 32.1200 of the Commission's Rules.

(ag) Beginning Balance - The appropriate portion of the balance of Account 1200 at the beginning of the reporting period for each row item.

(ah) Gross Debits - The gross amount of debits to Account 1200 during the reporting period for each row item.

(ai) Gross Credits - The gross amount of credits to Account 1200 during the reporting period for each row item.

(aj) Net - Column (ag) plus column (ah) less column (ai).

Account 1210 - Interest and Dividends Receivable, as defined in Section 32.1210 of the Commission's Rules.

- (ak) Beginning Balance - The appropriate portion of the balance of Account 1210 at the beginning of the reporting period for each row item.
- (al) Gross Debits - The gross amount of debits to Account 1210 during the reporting period for each row item.
- (am) Gross Credits - The gross amount of credits to Account 1210 during the reporting period for each row item.
- (an) Net - Column (ak) plus column (al) less column (am).
- (ao) Total - The sum of column (h), (l), and (p) plus the sum of columns (af), (aj), and (an).

TABLE B-5 - ANALYSIS OF ENTRIES IN ACCUMULATED DEPRECIATION

GENERAL INSTRUCTIONS

This table displays the activities during the current reporting period in the accumulated depreciation account. The carrier will report the accumulated depreciation for each class of depreciable telecommunications plant maintained in subsidiary record categories in Account 3100. (See Section 32.3000(a) of Part 32 of the Rules.) All amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

- 0100 Motor Vehicles - Enter the amount for this category.
- 0110 Aircraft - Enter the amount for this category.
- 0120 Special Purpose Vehicles - Enter the amount for this category.
- 0130 Garage Work Equipment - Enter the amount for this category.
- 0140 Other Work Equipment - Enter the amount for this category.
- 0150 Buildings - Enter the amount for this category.
- 0160 Furniture - Enter the amount for this category.
- 0180 Office Support Equipment - Enter the amount for this category.
- 0190 Company Communications Equipment - Enter the amount for this category.
- 0200 General Purpose Computers - Enter the amount for this category.
- 0210 Total Support Assets - Enter the total of rows 0100 through 0160, 0170, and 0200.
- 0220 Analog Electronic Switching - Enter the amount for this category.
- 0230 Digital Electronic Switching - Enter the amount for this category.
- 0240 Step-by-Step Switching - Enter the amount for this category.
- 0250 Crossbar Switching - Enter the amount for this category.
- 0260 Other Electro-mechanical Switching - Enter the amount for this category.

- 0270 Total Central Office Switching - Enter the total of rows 0220 through 0260.
- 0280 Operator Systems - Enter the amount for this category.
- 0290 Satellite and Earth Station Facilities - Enter the amount for this category.
- 0300 Other Radio Facilities - Enter the amount for this category.
- 0310 Circuit Equipment - Enter the amount for this category.
- 0320 Total Central Office-Transmission - Enter the total of rows 0290 through 0310.
- 0330 Station Apparatus - Enter the amount for this category.
- 0340 Customer Premises Wiring - Enter the amount for this category.
- 0350 Large Private Branch Exchange - Enter the amount for this category.
- 0360 Public Telephone Terminal Equipment - Enter the amount for this category.
- 0370 Other Terminal Equipment - Enter the amount for this category.
- 0380 Total Information Origination/Termination - Enter the total of rows 0330 through 0370.
- 0390 Poles - Enter the amount for this category.
- 0400 Aerial Cable - Enter the amount for this category.
- 0410 Underground Cable - Enter the amount for this category.
- 0420 Buried Cable - Enter the amount for this category.
- 0430 Submarine Cable - Enter the amount for this category.
- 0440 Deep Sea Cable - Enter the amount for this category.
- 0450 Intrabuilding Network Cable - Enter the amount for this category.
- 0460 Aerial Wire - Enter the amount for this category.
- 0470 Conduit Systems - Enter the amount for this category.
- 0480 Total Cable and Wire Facilities - Enter the total of rows 0390 through 0470.

0490 Total Accumulated Depreciation - Enter the total of rows 0210, 0270, 0280, 0320, 0380, and 0480.

COLUMN DESCRIPTIONS

COLUMN

(b) Beginning of the Yer Balance - Enter the balance at the beginning of the year for each row.

CREDITS DURING THE YEAR

(c) Accruals - Enter the amount of the accumulated depreciation charged to Account 6561.

(d) Salvage - Enter the amount of salvage and insurance associated with plant retired for each row.

(e) Other Credits - Enter the amount of total other credits to accumulated depreciation associated with any other item.

CHARGES DURING THE YEAR

(f) Retirements With Traffic - Enter the amount charged to accumulated depreciation associated with plant retired with traffic for each row.

(g) Retirements Without Traffic - Enter the amount charged to accumulated depreciation associated with plant retired without traffic for each row.

(h) Cost of Removal - Enter the amount of cost of removal of plant retired for each row.

(i) Other Charges - Enter the amount of total other charges to accumulated depreciation associated with any other item.

(j) Ending Balance - Enter the total of columns (b)+(c)+(d)+(e) minus columns (f)+(g)+(h)+(i) as the end of year balance for each row.

TABLE B-6 - SUMMARY OF INVESTMENT AND ACCUMULATED DEPRECIATION
BY JURISDICTION

GENERAL INSTRUCTIONS

This table displays the plant investment for the current reporting period and its associated accumulated depreciation by jurisdiction. All amounts must be rounded to the nearest thousand, except that ratios are to be rounded to two decimal places.

ROW INSTRUCTIONS

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

COLUMN DESCRIPTIONS

COLUMN

- (a) Description - Enter the name of one of the fifty U.S. states or one of the following: District of Columbia, Puerto Rico, Virgin Islands, or Total.

TELEPHONE PLANT

- (b) Beginning Balance - Enter the balance at the beginning of the year for each row reported.
- (c) Telephone Plant Additions - Enter the amount of telephone plant additions for each row reported.
- (d) Telephone Plant Retirements With Traffic - Enter the amount of telecommunications plant retired with traffic as appropriate for each row reported.
- (e) Telephone Plant Retirements Without Traffic - Enter the amount of telephone plant retired without traffic for each row reported.
- (f) Other Charges and Credits - Enter the net amount of other charges and credits to the telephone plant for the year for each row reported. The net debit amount shall be reported as a positive amount and the net credit amount as a negative amount.
- (g) Telephone Plant Ending Balance - Enter the total of (b) and (c) less (d) and (e) plus (f) as the end of year balance of telephone plant in service for each row reported.

ACCUMULATED DEPRECIATION

- (h) Beginning Balance - Enter the balance at the beginning of the year of accumulated depreciation for each row reported.

- (i) Depreciation Accruals - Enter the amount of depreciation accruals for the year for each row reported. This column excludes amounts amortized for small value items now being expensed.
- (j) Gross Salvage - Enter the amount of gross salvage for telephone plant in service at the end of the year for each row reported.
- (k) Cost of Removal - Enter the amount of cost of removal for telephone plant in service at the end of the year for each row reported.
- (l) Other Charges and Credits - Enter the net amount of other credits and debits to accumulated depreciation for the year for each row reported. This column includes amounts amortized for small value items now being expensed. The net credit amount shall be reported as a positive amount and the net debit amount as a negative amount.
- (m) Accumulated Depreciation Ending Balance - Enter the total of columns (h,), (i), (j), (k), (d), (e) and (l) as the end of year balance for each row reported.
- (n) Beginning Accumulated Depreciation Ratio - Enter the ratio of column (h) to column (b) as the accumulated depreciation ratio at the beginning of the year. The ratio shall be rounded to two decimal places, e.g., 37 2/3 percent should be entered as 37.67.
- (o) Ending Accumulated Depreciation Ratio - Enter the ratio of column (m) to column (g) as the accumulated depreciation ratio at the end of the year. The ratio shall be rounded to two decimal places, e.g., 37 2/3 percent should be entered as 37.67.

TABLE B-10 - ACCOUNTS PAYABLE TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays outstanding payables at the end of the year for each affiliate creditor. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Name of Affiliate

0101 through 0150

Each of these rows is provided for the entry of data associated with outstanding payables to affiliate creditors. Use one row for each affiliate creditor to whom the carrier owed an amount at the end of the reporting year. Include only those rows with data to be reported.

0160

Total - Enter the total of rows 0101 through 150.

COLUMN INSTRUCTIONS

COLUMN

(b) Name of Affiliate - Enter the name of the affiliate creditor for each row.

(c) Balance at Beginning of the Year - Enter the balance at the beginning of the year for each row.

ACTIVITY DURING THE YEAR

(d) Gross Debits - Enter the gross debit amounts for each row.

(e) Gross Credits - Enter the gross credit amounts for each row.

(f) Balance at End of the Year - Enter the total of columns (c) and (e) less column (d) as the end of the year balance for each row.

TABLE B-11 - LONG-TERM DEBT

GENERAL INSTRUCTIONS

This table displays information on the long-term obligations of the company. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Account 4210 - The total face amount of unmatured debt, maturing more than one year from date of issue, issued by the company and not retired, and the total face amount of similar unmatured debt of other companies, the payment of which has been assumed by the company, including funded debt the maturity of which has been extended by specific agreement.

0101 through 0185 Each of these rows is provided for entry of data associated with long-term obligations, including those maturing in the coming year in Account 4210. Use one row for each long-term obligation. Include only those rows with data to be reported.

0190 Total Account 4210 - Enter the total of rows 0101 through 0185 for columns (e) through (g).

Account 4050 - The amount (including any obligations for premiums) of long-term debt matured and unpaid without any special agreement for extension of maturity, including unrepresented bonds drawn for redemption through the operation of sinking and redemption fund agreements.

0201 through 0289 Each of these rows is provided for entry of data associated with long-term obligations including those maturing in the coming year in Account 4050. Use one row for each long-term obligation. Include only those rows with data to be reported.

0290 Total Account 4050 - Enter the total of rows 0201 through 0289 for columns (e) through (g).

Account 4260 - The amount of advances from affiliated companies.

0301 through 0308 Each of these rows is provided for entry of data associated with advances from affiliated companies in Account 4260. Use one row for each advance. Include only those rows with data to be reported.

0310 Total Account 4260 - Enter the total of rows 0301 through 0308 for columns (e) through (g).

Account 4270 - The amount of long-term debt not provided for elsewhere.

0401 through 0408 Each of these rows is provided for entry of data associated with long-term obligations including those maturing in the coming year in Account 4270. Use one row for each long-term obligation. Include only those rows with data to be reported.

0410 Total Account 4270 - Enter the total of rows 0401 through 0408 for columns (e) through (g). For column (f), discounts are to be reported as negative numbers.

0500 Total All Accounts - Enter the total of rows 0190, 0290, 0310 and 0410 for columns (e) through (g). For column (f), discounts are to be reported as negative numbers.

COLUMN INSTRUCTIONS

COLUMN

- (b) Name of Obligation - Enter the identity of each long-term obligation under each account number.
- (c) Nominal Date of Issue - Enter the nominal date of issue for each long-term obligation reported.
- (d) Date of Maturity - Enter the date of maturity for each long-term obligation reported.
- (e) Face Amount Outstanding - Enter the face amount of each long-term obligation reported.
- (f) Unamortized Premium/Discount Account 4220/Account 4230 - Enter the amount of unamortized premium or discount in Accounts 4220 and 4230, respectively, for each long-term obligation reported. Discounts are to be reported as negative numbers.
- (g) Unamortized Debt Issuance Expenses Account 1407 - Enter the amount of any unamortized debt issuance expenses related to each long-term obligation reported.
- (h) Stated Rate - Enter the stated rate for each long-term obligation reported. Stated rate shall be defined as the interest rate on the face amount of the debt instrument.
- (i) Yield Rate - Enter the yield rate for each long-term obligation reported. Yield rate shall be defined as the rate of interest after consideration of the discount or premium and any related unamortized debt issuance expenses.

TABLE B-15 - CAPITAL STOCK AND FUNDED DEBT REACQUIRED OR
RETIRED DURING THE YEAR

GENERAL INSTRUCTIONS

This table displays data on securities reacquired and retired during the year. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

CAPITAL STOCK

REACQUIRED

0101 through 0110 Each of these rows is provided for entry of data associated with capital stock of the company that was reacquired. Use one row to describe each capital stock reacquired. Include only those rows with data to be reported.

RETIRED

0121 through 0130 Each of these rows is provided for entry of data associated with capital stock of the company that was retired. Use one row to describe each capital stock retired. Include only those rows with data to be reported.

FUNDED DEBT

REACQUIRED

0201 through 0210 Each of these rows is provided for entry of data associated with funded debt of the company that was reacquired. Use one row to describe each funded debt reacquired. Include only those rows with data to be reported.

RETIRED

0221 through 0299 Each of these rows is provided for entry of data associated with funded debt of the Company that was retired. Use one row to describe each funded debt retired. Include only those rows with data to be reported.

COLUMN INSTRUCTIONS

COLUMN

- (b) Description of Security - Enter the identity of the security and include, as appropriate, the dividend rate (if any) or the interest rate, term and maturity date.

REACQUIRED DURING THE YEAR - The face or book amount of the security reacquired prior to maturity that has not been retired.

REACQUISITION COST - The cost per unit of the security reacquired.

- (c) Per \$100 of Debt - Enter the cost per unit of the reacquired securities, i.e., the call rate per unit in the case of called securities, the face amount per unit of matured debt, or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.

- (d) Per Share of Stock - Enter the cost per share of stock for each class of stock reacquired, i. e., the call rate per unit in the case of called securities or the average purchase price per unit in the case of other securities reacquired. Do not include brokerage fees, unamortized discounts, premiums or issuance costs in this amount.

- (e) Book or Face Amount - Enter the amount of book or face amount of the securities reacquired.

- (f) Number of Shares of Stock - Enter number of shares of stock reacquired.

RETIRED DURING THE YEAR - The face amount of the security that has been retired.

- (g) Book or Face Amount - Enter the book or face amount of the securities retired whether or not they were reacquired in another year but retired in the current reporting period.

- (h) Number of Shares of Stock - Enter the number of shares of stock retired whether or not they were reacquired in another year but retired in the current reporting period.

- (i) Effective Date of Call (if any) - Enter zero or the effective date of call of each security called during the reporting period.

UNAMORTIZED DISCOUNT OR PREMIUM AND EXPENSES - The amount of premium, discount and expenses associated with all classes of securities that has not been amortized. Enter the amounts of premium as negative numbers.

- (j) Account - Enter the account number to which the disposition of discounts, premiums, and expenses are made.
- (k) Amount - Enter the amount of unamortized discounts, premiums, and expenses disposed of associated with the securities reacquired and retired in the year in which the dispositions are made. Do not report normal amortization of amounts includable in Account 4220, Discount on long-term debt, or Account 4230, Premium on long-term debt, through charges or credits to Account 7510, Interest on funded debt. If any amounts are to be amortized, state that fact in a footnote. Describe the plan of amortization (including the period thereof), and give references to (1) the public authorities (if any) having jurisdiction over each transaction, (2) their authorization (e.g., case or docket number), and (3) this Commission's approval of the proposed accounting.

REDEMPTION PREMIUM OR DISCOUNT - The excess of the current money value received at the purchase of the security over the sum of its book or face amount and interest or dividends accrued at the date of the purchase or in the case of a discount, the excess of the book or face amount of the security plus interest or dividends accrued at the date of the purchase over the current money value of the consideration received at its purchase.

- (l) Account - Enter the account number to which the redemption premium or discount was made during the reporting period.
- (m) Amount - Enter the amount of call or tender premiums associated with the reacquired securities.

REACQUISITION OR REDEMPTION EXPENSES - The cost in connection with the reacquisition or redemption of the security.

- (n) Account - Enter the account number to which the disposition of other associated costs of reacquisition were made during the reporting period.
- (o) Amount - Enter the amount of other associated costs of reacquisition, including brokerage fees and unamortized discounts, premiums and issuance costs associated with securities reacquired.

TABLE I-1 - INCOME STATEMENT ACCOUNTS

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

ROW INSTRUCTIONS

ROW

- 510 Basic Local Service Revenue (Class A Account 5000) - For Class A companies this amount equals the total of Row/Account 5001 through 5004 (the balance of Account 5000 for Class B companies).

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

- 5080 Network Access Revenue - This amount equals the total of Row/Account 5081 through 5084.

- 5100 Long Distance Message Revenue (Class A companies Only) - Class A companies should enter the balance of the Class A level Account 5100.

- 5110 Unidirectional Long Distance Revenue - For Class A companies this amount equals the total of Row/Account 5111 and 5112.

- 5120 Long Distance Private Network Revenue - For Class A companies this amount equals the total of Row/Account 5121 through 5129.

- 525 Long Distance Network Services Revenues - Row 525 should be populated by both Class A and B companies. For Class A companies this amount equals the total of Row/Account 5100, 5110, 5120, 5160, and 5169. For Class B companies this amount equals the balance of Account 5100.

- 5260 Miscellaneous Revenue (Class A Companies Only) - This amount equals the total of Row/Account 5261 through 5269.

- 5200 Miscellaneous Revenue - For Class A companies this amount equals the total of Row/Account 5230, 5240, 5250, 5260, 5270 and 5280. For Class B companies this amount equals the balance of Account 5200.

- 5300 Uncollectible Revenue - For Class A companies this amount equals

the total of Row/Account 5301 and 5302. For Class B companies this amount equals the balance of Account 5300.

- 530 Total Operating Revenues - This amount equals the total of Row/Account 520, 5080, 525, 5200 less 5300.
- 615 Net Balance-MV - For Class A companies this amount equals the total of Row/Account 6112 less 610.
- 625 Net Balance-Aircraft - For Class A companies this amount equals the total of Row/Account 6113 less 620.
- 635 Net Balance-SPV - For Class A companies that amount equals the total of Row/Account 6114 less 630.
- 645 Net Balance OWE - For Class A companies this amount equals the total of Row/Account 6116 less 640.
- 6110 Network Support - For Class A companies this amount equals the total of Row/Account 615, 625, 635, 6115, and 645. For Class B companies this amount equals the balance of Account 6110.
- 6120 General Support - For Class A companies this amount equals the total of Row/Account 6121 through 6124. For Class B companies this amount equals the balance of Account 6120.
- 6210 Central Office-Switching - For Class A companies this amount equals the total of Row/Account 6211 through 6215. For Class B companies this amount equals the balance of Account 6210.
- 6230 Central Office-Transmission - For Class A companies this amount equals the total of Row/Account 6231 and 6232. For Class B companies this amount equals the balance of Account 6230.
- 6310 Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 6311 through 6362. For Class B companies this amount equals the balance of Account 6310.
- 6410 Cable and Wire Facilities - For Class A companies this amount equals the total of Row/Account 6411 through 6441. For Class B companies this amount equals the balance of Account 6410.
- 650 Total Plant Specific Operations Expenses - This amount equals the total of Row/Account 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
- 665 Net Balance-Provisioning - For Class A companies this amount equals the total of Row/Account 6512 less 660.
- 6510 Other Property Plant and Equipment - For Class A companies this amount equals the total of Row/Account 6511 and 665. For Class B companies this amount equals the balance of Account 6510.

- 675 Net Balance-POA - For Class A companies this amount equals the total of Row/Account 6534 less 670.
- 685 Net Balance-Engineering - For Class A companies this amount equals the total of Row/Account 6535 less 680.
- 6530 Network Operations - For Class A companies this amount equals the total of Row/Account 6531, 6532, 6533, 675, and 685. For Class B companies this amount equals the balance of Account 6530.
- 6560 Depreciation and Amortization - For Class A companies this amount equals the total of Row/Account 6561 through 6565. For Class B companies this amount equals the balance of Account 6560.
- 690 Total Plant Non-Specific Operations Expense - This amount equals the total of Row/Account 6510, 6530, 6540, and 6560.
- 6610 Customer Operations-Marketing - For Class A companies this amount equals the total of Row/Account 6611 through 6613. For Class B companies this amount equals the balance of Account 6610.
- 6620 Customer Operations - Services - For Class A companies this amount equals the total of Row/Account 6621 through 6623. For Class B companies this amount equals the balance of Account 6620.
- 700 Total Customer Operations - This amount equals the total of Row/Account 6610 and 6620.
- 6710 Executive and Planning - For Class A companies this amount equals the total of Row/Account 6711 and 6712. For Class B companies this amount equals the balance of Account 6710.
- 6720 General and Administrative - For Class A companies this amount equals the total of Row/Account 6721 through 6728. For Class B companies this amount equals the balance of Account 6720.
- 710 Total Corporate Operations - This amount equals the total of Row/Account 6710, 6720, and 6790.
- 720 Total Operating Expenses - This amount equals the total of Row/Account 650, 690, 700 and 710.
- 730 Net Operating Revenue - This amount equals the total of Row 530, column (b) less 720, column (ab).
- 7100 Other Operating Income and Expenses - For Class A companies this amount equals the total of Row/Account 7110 through 7160. For Class B companies this amount equals the balance of Account 7100. This formula assumes that all increases to net income amounts are reported as positive amounts. Any inverse amounts, i.e., reduction to net income are reported as negative amounts.

- 7200 Operating Taxes - For Class A companies this amount equals the total of Row/Account 7220 + 7230 + 7240 + 7250 - 7210. For Class B companies this amount equals the balance of Account 7200. This formula assumes that amounts for investment tax credits (i.e., Account 7210) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts.
- 7300 Nonoperating Income and Expense - For Class A companies this amount equals the total of Row/Account 7310 + 7320 + 7330 + 7340 + 7350 + 7360 - 7370. For Class B companies this amount equals the balance of Account 7300.
- 7400 Nonoperating Taxes - For Class A companies this amount equals the total of Row/Account 7420 + 7430 + 7440 + 7450 - 7410. For Class B companies this amount equals the balance of Account 7400. This formula assumes that amounts for investment tax credits (i.e., Account 7410) are normally credits and all other tax amounts are normally debits, i.e., reduction to net income. Any inverse amounts are reported as negative amounts.
- 7500 Interest and Related Items - For Class A companies this amount equals the total of Row/Account 7510 through 7540. For Class B companies this amount equals the balance of Account 7500.
- 7600 Extraordinary Items - For Class A companies this amount equals the total of Row/Account 7610 - 7620 - 7630 - 7640. For Class B companies this amount equals the balance of Account 7600. This formula assumes that extraordinary income credits are normally credits, extraordinary income charges are normally debits and that extraordinary tax effects (Accounts 7630 and 7640) are normally a reduction to net income. Any inverse amounts are reported as negative amounts.
- 790 Net Income - This amount equals the total of Row/Account 730, column (ab) + 7100, column (bb) + 7300, column (bb) + 7600, column (bb) + 7910, column (bb) + 7990, column (bb) - 7200, column (bb) - 7400 column (bb) - 7500, column (bb). This amount should also equal Row 465.
- 830 The number of employees or the End of the Year - Enter the number of employees at the end of the year in column (bb). This amount equals the total of rows 840 and 850.
- 840 Number of Full-Time Employees - Enter the number of full-time employees at the end of the year in column (bb).
- 850 Number of Part-Time Employees - Enter the number of part-time employees at the end of the year in columns (bb).
- 60 Total Compensation for the Year - Enter the total compensation for the year in column (bb).

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

COLUMN INSTRUCTIONS

COLUMN

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

TABLE I-5 - PREPAID TAXES AND TAX ACCRUALS

GENERAL INSTRUCTIONS

This table displays the activity during the current reporting period in the prepaid taxes, income taxes accrued, and the other taxes accrued accounts. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

- ROW
- 0110 through 0196 Each of these rows is provided for entry of data associated with the prepayment of taxes in Account 1300, and the accruals of taxes in Accounts 4070 and 4080, respectively. Include only those rows for which data are to be reported.
- 0200 Total - This amount equals the sum of all categories reported on rows 0116, 0126, 0136, 0146, 0156, 0166, 0176, 0186, and 0196.

COLUMN INSTRUCTIONS

- COLUMN
- (b) Year To Which Tax is Applicable - Enter the year to which the tax being reported is applicable. List no more than the five most current years per category of tax plus one row for reporting the total of all other prior years, plus one row to total this category. Include on those rows for which data are to be reported.
- BALANCE AT BEGINNING OF THE YEAR - The amount in the account at the beginning of the reporting period.
- (c) Prepaid Taxes (Account 1300) - Enter the beginning balance of prepaid taxes in Account 1300 for each item reported in column (b).
- (d) Income Taxes-Accrued (Account 4070) - Enter the beginning balance of tax accruals in Account 4070 for each item reported in column (b).
- (e) Other Taxes-Accrued (Account 4080) - Enter the beginning balance of other taxes accrued in Account 4080 for each item reported in column (b).

TAXES ACCRUED DURING YEAR - The amount of income taxes accrued during the reporting period.

- (f) Account Charged - Enter the number of the account charged for the taxes accrued for each item reported in column (b).
- (g) Amount - Enter the amount of taxes accrued for each item reported in column (b).
- (h) Taxes Paid During the Year - Enter the amount of taxes paid for each item reported in column (b).

ADJUSTMENTS - The adjustments to prior accruals.

- (i) Debits - Enter the amount of the debit adjustments for each item reported in column (b).
- (j) Credits - Enter the amount of credit adjustments for each item reported in column (b).

BALANCE AT END OF THE YEAR - The amount in the account at the end of the year.

- (k) Prepaid Taxes (Account 1300) - Enter the end of year balance of prepaid taxes in Account 1300 for each item reported in column (b).
- (l) Income Taxes Accrued (Account 4070) - Enter the end of year balance of tax accruals in Account 4070 for each item reported in column (b).
- (m) Other Taxes Accrued - Enter the end of year balance of other taxes accrued in Account 4080 for each item reported in column (b).

TABLE I-7 - DONATIONS OR PAYMENTS FOR SERVICES RENDERED BY
PERSONS OTHER THAN EMPLOYEES

GENERAL INSTRUCTIONS

This table displays payments to academia and payments during the current reporting period for services rendered by persons other than employees. The term "payments" includes fees, dues, retainers, commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations. This does not include rents for property, taxes, utility services, traffic settlements, amounts paid to affiliates for general services and licenses, and amounts paid to persons other than non carrier affiliates for construction or maintenance of plant. All dollar amounts must be rounded to the nearest thousand. Include only those rows for which data are to be reported.

ROW INSTRUCTIONS

ROW

Academia - The amount paid to the academic world.

0101 through 0198 Each of these rows is provided for entry of data associated with payments to academia. Use one row for each academia to whom a payment was made.

0199 Total Academia - Enter the total of rows 0101 through 0198.

Advertising and Information Services

0201 through 0298 Each of these rows is provided for entry of data associated with payments for advertising and information services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0299 Total Advertising and Information Services - Enter the total of rows 0201 through 0298.

Audit and Accounting

0301 through 0398 Each of these rows is provided for entry of data associated with payments for audit and accounting services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

0399 Total Audit and Accounting - Enter the total of rows 0301 through 0398.

Clerical and Office Services

0401 through 0498 Each of these rows is provided for entry of data FCC

associated with payments for clerical and office services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0499 Total Clerical and Office Services - Enter the total of rows 0401 through 0498.

Computer and Data Processing Services

0501 through 0598 Each of these rows is provided for entry of data associated with payments for computer and data processing services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

0599 Total Computer and Data Processing Services - Enter the total of rows 0501 through 0598.

Consulting and Research Services

0601 through 0998 Each of these rows is provided for entry of data associated with payments for consulting and research services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

0999 Total Consulting and Research Services - Enter the total of rows 0601 through 0998.

Financial

1001 through 1098 Each of these rows is provided for entry of data associated with payments for financial services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

1099 Total Financial - Enter the total of rows 1001 through 1098.

Legal

1101 through 1198 Each of these rows is provided for entry of data associated with payments for legal services. Use one row for each recipient to whom payments exceeding \$25,000 were made.

1199 Total Legal - Enter the total of rows 1101 through 1198.

Membership Fees and Dues

1201 through 1298 Each of these rows is provided for entry of data associated with payments for membership fees and dues in associations of telecommunications companies,

trade, technical and professional associations, and other organizations charged to operating expenses; and social and athletic clubs, service clubs, and other organizations charged to Account 7370. Use one row for each recipient to whom payments exceeding \$10,000 were made.

1299 Total Membership Fees and Dues - Enter the total of rows 1201 through 1298.

Personnel Services

1301 through 1398 Each of these rows is provided for entry of data associated with payments for personnel services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1399 Total Personnel Services - Enter the total of rows 1301 through 1398.

Printing and Design Services

1401 through 1498 Each of these rows is provided for entry of data associated with payments for printing and design services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1499 Total Printing and Design Services - Enter the total of rows 1401 through 1498.

Security Services

1501 through 1598 Each of these rows is provided for entry of data associated with payments for security services. Use one row for each recipient to whom payments exceeding \$250,000 were made.

1599 Total Security Services - Enter the total of rows 1501 through 1598.

1600 Contributions - Enter the total amount of all charitable donations made by the carrier.

1700 Directory - Enter the total amount paid for directory services.

COLUMN INSTRUCTIONS

COLUMN

b) Name of Recipient - Enter the name of the recipient to whom the carrier paid an amount for service.

(c) Amount - Enter the amount paid to each recipient reported in column (b) and for all other items, enter the aggregate amount.

ATTACHMENT B

1. Automated Report Specifications will follow.
2. A cover page for ARMIS USOA Report reads as follows:

**FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554**

ARMIS USOA REPORT

For the Year Ended December 31, 19_____

Name of Company:

Address of Company:

FCC Report 43-02 is prescribed for every local exchange carrier with operating revenues of \$100 million or more. The ARMIS USOA Report collects the operating results of the carriers; total activities for every account in the USOA, as specified in Part 32 of the Commission's Rules. The ARMIS USOA Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 899 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, D.C. 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, D.C. 20503.