

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

In the Matter of	)	
	)	
Roseville Telephone Company	)	
	)	ASD File No. 00-46
Extension of Time to Submit Cost Allocation	)	
Manual Attestation Report	)	

**ORDER**

**Adopted:** December 20, 2000

**Released:** December 21, 2000

By the Chief, Accounting Safeguards Division:

1. On December 8, 2000, Roseville Telephone Company (Roseville) was granted a six-month extension of time to file its initial Automated Reporting Management Information System (ARMIS)<sup>1</sup> reports.<sup>2</sup> As a result of that Order, Roseville has until October 1, 2001 to file its initial ARMIS reports. In conjunction with the extension of time to file ARMIS Reports, we are granting Roseville an extension of time in which to file its initial attestation report.

2. The Commission's rules require mid-sized incumbent LECs,<sup>3</sup> such as Roseville, to obtain an attestation engagement every two years, covering the prior two years.<sup>4</sup> For these engagements, the auditor's opinion must state that the results contained in the ARMIS 43-03 Joint Cost Report for the applicable period are an accurate application of the requirements included in section 64.904(b) of the Commission's rules and are in conformance with its cost allocation manual (CAM).<sup>5</sup> Due to the extension

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<sup>1</sup> ARMIS is an automated reporting system developed by the Commission for collecting financial, operating, service quality, and network infrastructure information from certain incumbent local exchange carriers (LECs). See Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the Commission's Rules), CC Docket No. 86-182, *Order*, 2 FCC Rcd 5770 (1987), *modified on recon.*, *Order on Reconsideration*, 3 FCC Rcd 6375 (1988). Several of the ARMIS reports must be filed by incumbent LECs with annual revenues exceeding the indexed threshold. See "Annual Adjustment of Revenue Threshold," *Public Notice*, DA 00-971 (rel. May 3, 2000) (adjusting annual indexed threshold to \$114 million).

<sup>2</sup> See Roseville Telephone Company Request for an Extension of Time to File ARMIS Reports, ASD File No. 00-43, *Order*, DA-00-2765 (rel. Dec. 8, 2000).

<sup>3</sup> We defined a mid-sized carrier as an incumbent LEC with aggregate revenues below \$7 billion, even if any individual affiliated incumbent LEC is a Class A company due to annual operating revenues from regulated telecommunications operations equal to or greater than the indexed revenue threshold. See Biennial Regulatory Review – Review of Accounting and Cost Allocation Requirements, *Report and Order in CC Docket No. 98-81*, *Order on Reconsideration in CC Docket No. 96-150*, *Fourth Memorandum Opinion and Order in AAD File No. 98-43*, 14 FCC Rcd 11396, 11402-03 (1999) (*Accounting Reductions Report and Order*).

<sup>4</sup> See *Accounting Reductions Report and Order*, 14 FCC Rcd at 11406-07.

<sup>5</sup> See 47 C.F.R. § 64.904(b). This rule states that the initial engagement must be performed in the calendar year after the carrier is first required to file a CAM.

granted Roseville for filing ARMIS reports, Roseville will not file the ARMIS 43-03 Joint Cost Report until October 1, 2001. Unless we extend the time period for the attestation, the auditor will not have the results from the ARMIS 43-03 Report to review. Therefore, on our own motion, we grant Roseville an extension of time until January 15, 2002 to file its initial attestation report.

3. Accordingly, IT IS ORDERED, pursuant to sections 0.91, 0.291, and 1.46 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, and 1.46, that Roseville Telephone Company has an extension of time until January 15, 2002, to file its initial rule 64.904 CAM attestation report.

FEDERAL COMMUNICATIONS COMMISSION

Kenneth P. Moran  
Chief, Accounting Safeguards Division