

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

In the Matter of)	
)	
CenturyTel, Inc. and CenturyTel of Washington, Inc.)	ASD File No. 00-45
)	
Request for Extension of Time to Submit Cost Allocation Manual Attestation Reports and File ARMIS Reports)	

ORDER

Adopted: December 20, 2000

Released: December 21, 2000

By the Chief, Accounting Safeguards Division:

1. On December 5, 2000, CenturyTel, Inc. and CenturyTel of Washington, Inc. (collectively, "Century")¹ requested a six-month extension of time, from the date the Commission releases a Report and Order in CC Docket No. 00-199, to file its initial Automated Reporting Management Information System (ARMIS) reports,² file cost allocation manual (CAM) revisions,³ and obtain a CAM audit.⁴ As discussed below, we hereby grant extensions of time to file the ARMIS Reports and the CAM attestation report.

2. Century provides several reasons why the extension of time should be granted. Century contends that a significant amount of time is needed to prepare the initial ARMIS reports, and it would not

¹ Century is a mid-sized carrier. A mid-sized carrier as an incumbent local exchange carrier (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*).

² ARMIS is an automated reporting system developed by the Commission for collecting financial, operating, service quality, and network infrastructure information from certain incumbent 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).

³ We are in the process of reviewing Century's CAM. As a result, Century's request for an extension of time to file CAM revisions will be addressed in a separate order or letter.

⁴ *See* Joint Request of CenturyTel, Inc. and CenturyTel of Washington, Inc. for an Extension of Time to File ARMIS Reports, File Cost Allocation Manual (CAM) Revisions, and Obtain a CAM Audit, filed December 5, 2000 ("Century Letter").

be able to complete the reports prior to April of 2001.⁵ Century explains that additional specialized software must be installed and personnel trained in order to collect the data and populate the reports.⁶ Century also claims that it would incur substantially lower costs to comply with the Commission's accounting and reporting requirements if the Commission adopts some or all of the proposals in the Notice of Proposed Rulemaking in CC Docket No. 00-199.⁷ Century argues that the Commission should grant it an extension of time until six months after the Commission releases a Report and Order in CC Docket No. 00-199 resolving the accounting and reporting requirements raised in that proceeding.⁸

3. We have reviewed Century's request for an extension of time to file its initial ARMIS reports and obtain a CAM audit. We do not routinely grant extensions of time; however, we find merit in Century's argument that additional time is required to purchase software and hire personnel to prepare the initial ARMIS Reports. Based on Century's arguments that additional time is needed to prepare the ARMIS Reports, we conclude that an extension of six months, until October 1, 2001, is sufficient. The attestation engagement cannot, under our current guidelines, take place until the ARMIS Reports are prepared;⁹ therefore, we are also granting an extension of time, until January 15, 2002, for filing the attestation report.

4. 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 the CenturyTel, Inc. and CenturyTel of Washington, Inc. request for an extension of time to file its initial ARMIS reports and file a CAM attestation report is GRANTED, as described above.

FEDERAL COMMUNICATIONS COMMISSION

Kenneth P. Moran
Chief, Accounting Safeguards Division

⁵ Century Letter at 2.

⁶ *Id.*

⁷ *Id.* at 3.

⁸ *Id.*

⁹ See Responsible Accounting Officer Letter No. 29, "CAM Attest Requirements for Mid-Sized Incumbent Local Exchange Carriers" (rel. Feb. 14, 2000).