

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

In the Matter of)	
)	
Revision of ARMIS Annual Summary Report)	
(FCC Report 43-01), ARMIS USOA Report)	
(FCC Report 43-02), ARMIS Joint Cost Report)	
(FCC Report 43-03), ARMIS Access Report)	
(FCC Report 43-04), ARMIS Service Quality)	AAD 95-91
Report (FCC Report 43-05), ARMIS Customer)	CC Docket No. 86-182
Satisfaction Report (FCC Report 43-06),)	
ARMIS Infrastructure Report (FCC Report 43-07),)	
ARMIS Operating Data Report (FCC Report 43-08),)	
ARMIS Forecast of Investment Usage Report)	
(FCC Report 495A), and ARMIS Actual Usage of)	
Investment Report (FCC Report 495B) for Certain)	
Class A and Tier 1 Telephone Companies)	

ORDER

Adopted: December 7, 2001

Released: December 10, 2001

By the Chief, Accounting Safeguards Division:

I. INTRODUCTION

1. In this Order, we revise several of the Automated Reporting Management Information System (ARMIS) reports¹ to implement recent Commission orders.² In addition, we clarify definitions and descriptions in these reports to ensure consistency among reports and to improve the understanding of existing requirements. Finally, we adopt other minor, technical changes to the ARMIS reports pursuant

¹ The ARMIS reporting requirements were established by the Commission in 1987 to facilitate the timely and efficient analysis of carrier costs and revenue, to provide an improved basis for audits and other oversight functions, and to enhance the Commission’s ability to quantify the effects of alternative policy proposals. Additional ARMIS Reports were added in 1991 and 1992. Carriers must submit the ARMIS reports to the Commission annually on or before April 1.

² See 2000 Biennial Regulatory Review – Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 2 in CC Docket No. 00-199, Amendments to the Uniform System of Accounts for Interconnection in CC Docket No. 97-212, Jurisdictional Separations Reform and Referral to the Federal-State Joint Board in CC Docket No. 80-286, Local Competition and Broadband Reporting in CC Docket No. 99-301, *Report and Order* in CC Docket Nos. 00-199, 97-212, and 80-286; *Further Notice of Proposed Rulemaking* in CC Docket Nos. 00-199, 99-301, and 80-286, released November 5, 2001, FCC 01-305, (*Phase II Comprehensive Review Order*).

to the authority delegated to the Bureau in the *ARMIS Order*,³ the *Phase II Comprehensive Review Order*, and Section 0.291 of the Commission's rules.⁴ Because these changes are minor and, in some instances, implement changes required by the Commission's *Phase II Comprehensive Review Order*, we find good cause to conclude that notice and comment procedures of the Administrative Procedure Act are unnecessary.⁵

II. DISCUSSION

A. General

2. This Order implements changes to ARMIS reports as necessitated by recent Commission orders and provides improved definitions, descriptions, and instructions that will lead to greater clarity and consistency in reporting by incumbent local exchange carriers (ILECs). In the following sections, we discuss the more important modifications. The Appendix contains a complete listing of the revisions that we make to ARMIS reports. Detailed instructions for the completion of the reports, which incorporate the changes made in this Order, are available for public inspection in the Commission's Reference Information Center at Portals II, 445 Twelfth Street, S.W., Room CY-A257, Washington, D.C. 20554 and from Qualex International, Portals II, 445 Twelfth Street, S.W., CY-B402, Washington, D.C. 20554. Copies of the detailed instructions may also be obtained over the Internet, from the Commission's web site, at the web address: <<http://www.fcc.gov/ccb/armis/instructions/>>.

B. FCC Report 43-01 – The Annual Summary Report

3. FCC Report 43-01, the Annual Summary Report, summarizes the carriers' accounting and cost allocation data prescribed in Parts 32, 36, 64, 65, and 69 of the Commission's rules.⁶ In order to ensure that this report reflects changes made by this order to the FCC Report 43-04, the Access Report, we remove Columns (i), Pay, (j), Inside Wire, (k), Base Factor Portion (BFP), (o), Equal Access, (q), Information, and (t), Total Access. For the same reason, we also change the title for Column (m) to "Common Line," and modify instructions for this column, and for Column (r), Total Traffic Sensitive. Also, we make clarifying changes to instructions for Rows 2010 through 2060. Part I of the Appendix to this Order contains all revisions to this report.

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

⁴ 47 C.F.R. § 0.291. In this Order, we revise or clarify the following seven ARMIS Reports: FCC Report 43-01, the Annual Summary Report, FCC Report 43-02, the USOA Report, FCC Report 43-03, the Joint Cost Report, FCC Report 43-04, the Access Report, FCC Report 43-05, the Service Quality Report, FCC Report 495A, the Forecast of Investment Usage Report, and FCC Report 495B, the Actual Usage of Investment Report. We make no changes to FCC Report 43-06, the Customer Satisfaction Report, FCC Report 43-07, the Infrastructure Report, and FCC Report 43-08, the Operating Data Report.

⁵ See 5 U.S.C. § 553(b)(3)(B) (providing that notice and comment are not required "when the agency for good cause feels (and incorporates the finding and a brief statement therefore in the rules issued) that notice and public procedures thereon are impractical, unnecessary or contrary to the public interest.")

⁶ 47 C.F.R. Parts 32, 36, 64, 65, and 69.

C. FCC Report 43-02 - The USOA Report, and FCC Report 43-03 - The Joint Cost Report

4. FCC Report 43-02, the Uniform System of Accounts (USOA) Report, provides the annual operating results of the carriers' activities for accounts as specified in the USOA.⁷ For Table I-1, Income Statement, we clarify instructions describing the reporting units for Rows 830, 840, and 860. Part II of the Appendix to this Order contains all revisions to this report. FCC Report 43-03, the Joint Cost Report, details carriers' regulated and nonregulated cost and revenue allocations by study area, pursuant to section 64.901 of the Commission's rules.⁸ For purposes of clarification we revise within the form, the title of Row 1220, to "Inventories," and within the report definition we append clarifying language to the Summary section. Part III of the Appendix to this Order contains all revisions to this report.

D. FCC Report 43-04 - The Access Report

5. FCC Report 43-04, the Access Report, provides jurisdictional separations and access charge data by Part 36 category at the study area level. In order to reduce ARMIS reporting requirements, as required by the *Phase II Comprehensive Review Order*,⁹ we remove from Table I, Separations and Access, Rows 42, 1100 – 1111, 1120 – 1128, 1130 – 1153, 1160 – 1167, 1200, 1213, 1221, 1251, 1253, 1270 – 1273, 1321, 1330 – 1335, 1390, 1421, 1450 – 1453, 1459, 1473, 1482, 1483, 1490 – 1495, 1499, 1500, 1501, 1520, 1523, 2000, 2002, 2004 – 2012, 2014, 2071 – 2121, 2162, 2211 – 2223, 2231, 3011, 3031, 3041, 3051, 3061, 3071, 3091, 3101 – 3141, 3160 – 3211, 3241, 3251, 3281, 3291, 3301, 3311, 3321, 3331, 3351, 3361, 3371, 3381, 3391, 3401, 4003, 4021, 4063, 4065, 4071, 4073, 4075, 4081, 4110, 5001, 5002, 5011, 5012, 5022 – 5025, 5030 – 5041, 5072 – 5075, 6001, 6002, 6011, 6021, 6031, 6041, 6051, 6061, 6071, 6081, 6101, 6111 – 6151, 6170 – 6221, 6251, 6253, 7010 – 7051, 7071, 7072, 7080 – 7214, 7230 – 7283, 7301, 7302, 7332, 7333, 8004, 8006, 8012, 8016, 8017, and 9001 – 9010, and the remaining rows are re-titled. Likewise, we remove Columns (e) Pay; (f) Inside Wire; (g) Base Factor Portion (BFP); (k) Equal Access; (m) Information; and (p) Total Access. All instructions affected by the deletion of these rows and columns are modified accordingly. Within the form for the report, all section breaks are deleted, except for certain sections. We add a reference table to the report instructions entitled "Part 36 and 69 Allocation Reference Table," which shows allocation factor row numbers associated with certain cost, revenue, and investment rows within the report. Finally, we make clarifying changes to a number of rows. Part IV of the Appendix to this Order contains the revisions to this report.

E. FCC Report 43-05 - The Service Quality Report, FCC Report 495A - The Forecast of Investment Usage Report, and FCC Report 495B - The Actual Usage of Investment Report

6. In FCC Report 43-05, the Service Quality Report, we make clarifying changes to Table I – Installation and Repair Intervals. Part V of the Appendix to this Order contains the revisions to this report. In FCC Reports 495A and 495B we clarify instructions describing the reporting units used for these reports. Parts VI and VII of the Appendix to this Order contain the revisions to these reports.

⁷ 47 C.F.R. Part 32.

⁸ 47 C.F.R. § 64.901.

⁹ *Phase II Comprehensive Review Order*, ¶ 143-157.

III. PAPERWORK REDUCTION ACT

7. The modifications to the information collections contained herein are contingent upon approval of the Office of Management and Budget.

IV. ORDERING CLAUSE

8. Accordingly, IT IS ORDERED, pursuant to the authority contained in Sections 1, 4(i), 4(j), 201-205, 215, 218, 219, and 220 of the Communications Act of 1934, as amended, 47 U.S.C. §§ 151, 154(i), 154(j), 201-205, 215, 218, 219, and 220, and Sections 0.91 and 0.291 of the Commission's rules, 47 C.F.R. §§ 0.91 and 0.291, that FCC Report 43-01, the Annual Summary Report, FCC Report 43-02, the USOA Report, FCC Report 43-03, the Joint Cost Report, FCC Report 43-04, the Access Report, FCC Report 43-05, the Service Quality Report, FCC Report 495A, the Forecast of Investment Usage Report, and FCC Report 495B, the Actual Usage of Investment Report ARE REVISED, as set forth above and in the Appendix to this Order, effective for filings due April 1, 2002.

FEDERAL COMMUNICATIONS COMMISSION

Kenneth P. Moran
Chief, Accounting Safeguards Division

PART I — Summary of changes to FCC Report 43-01 (The Annual Summary Report)**A. Table I – Cost and Revenue – Class A & B Account Level Reporting***Report Definition – Summary*

1. The following paragraph is revised to read:

All monetary figures must be rounded to the nearest thousand dollars. All rates of return and percentage amounts must be entered in percent and must be rounded to 2 decimal places. All minutes of use figures must be rounded to the nearest thousand; all access line figures must be provided to the nearest whole number.

Report Definition – Form

1. The following columns are removed:
 - a. Column (i) – Pay;
 - b. Column (j) – Inside Wire;
 - c. Column (k) – Base Factor Portion (BFP);
 - d. Column (o) – Equal Access;
 - e. Column (q) – Information; and
 - f. Column (t) – Total Access.
2. The column title for Column (m) is revised from “Total” to “Common Line.”

Report Definition – Row/Column Instructions

1. Row 1920 – The definition of this row is revised to read: “Rate of Return - Row 1915 divided by Row 1910, multiplied by 100. Round to 2 decimal places. All price cap companies should insert zeros in Columns (m), (n), (p), (r), and (s).”
2. The following column instructions are removed:
 - a. Column (i) – Pay;
 - b. Column (j) – Inside Wire;
 - c. Column (k) – Base Factor Portion (BFP);
 - d. Column (o) – Equal Access;
 - e. Column (q) – Information; and
 - f. Column (t) – Total Access.
3. The section titled “Common Line” and its paragraph are deleted.
4. Column (m) – The definition of this column is revised to read: “Common Line – This column reflects those amounts that are assigned to the common line access elements pursuant to Part 69 of

the Commission's Rules.”

5. Column (r) – The definition of this column is revised to read: “Total Traffic Sensitive – This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission’s Rules. Note: This column is the total of Columns (n) and (p), plus Traffic Sensitive - Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).”

B. Table II –Demand Analysis – Class A & B Account Level Reporting

Report Definition – Row/Column Instructions

1. Rows 2010 through 2060 – The following note is added to these rows: “Note: All reseller’s minutes should be added to the calculated minutes for this row.”

PART II — Summary of changes to FCC Report 43-02 (The USOA Report)**A. Table I-1 – Income Statement***Report Definition – Row/Column Instructions*

1. Row 830 – The definition of this row is revised to read: “The number of employees at the End of the Year – Enter the number of employees at the end of the year in Column (b). This amount equals the total of Rows 840 and 850. Enter in whole numbers.”
2. Row 840 – The definition of this row is revised to read: “Number of Full-Time Employees – Enter the number of full-time employees at the end of the year in Column (b). Enter in whole numbers.”
3. Row 850 – The definition of this row is revised to read: “Number of Part-Time Employees – Enter the number of part-time employees at the end of the year in Column (b). Enter in whole numbers.”
4. Row 860 – The definition of this row is revised to read: “Total Compensation for the Year – Enter the total compensation for the year in Column (b). This amount equals payroll, including salaries, wages and payroll related benefits. Include both the amounts expensed and also those amounts capitalized as a component of cost of construction. Enter in thousands.”

B. Table I-7 – Donations or Payments for Services Rendered by Persons Other than Employees*Report Definition – Row/Column Instructions*

1. General Instructions – The first sentence is revised to read: “This table displays payments during the current reporting period for services rendered by persons other than employees.”

PART III — Summary of changes to FCC Report 43-03 (The Joint Cost Report)**A. Table I – Regulated/Nonregulated Data – Class A & B Account Level Reporting***Report Definition – Form*

1. The row title for Row 1220 is revised from “Material and supplies” to “Inventories.”

Report Definition – Summary

1. The Notice is revised to read: “NOTICE: The ARMIS Joint Cost Report collects the results of the regulated/nonregulated cost allocation procedures as specified in Part 64, Subpart I of the Commission’s Rules. The ARMIS Joint Cost Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. As required by Part 64.904, local exchange carriers must provide a copy of the independent auditor’s opinion with this report, every two years. The independent auditor’s opinion will be provided by the BellSouth, Qwest, SBC, and Verizon companies for the odd years (2001, 2003, 2005, etc.) and by all other local exchange carriers for the even years (2002, 2004, 2006, etc.). Your response is mandatory.”

PART IV – Summary of changes to FCC Report 43-04 (The Access Report)**A. Table I – Separations and Access***Report Definition – General Instructions*

1. Instruction number 3 is revised to read: “Adjustments to accommodate reallocation of common power costs in Part 36 from the assignment method in Part 32 must be completed before entering data in this report. Although the reallocation of common power costs between COE categories does not occur until COE is separated, these adjustments must be made prior to entering data in the Access Report in order to preserve its linear integrity. If these adjustments are not made prior to entering the data in this report, columns (i) plus (n) plus (o) plus (q) plus (r) will not equal column (d) for rows 1100 through 1400.”
2. Instruction number 4 is revised to read: “When reporting investment amounts for Plant, Other Investment, and Reserves, use the same averaging methodology as instructed for the ARMIS Report 43-03. When reporting Revenues, Expenses, Taxes, Return (except rate of return), and Revenue Requirement data, carriers must provide the total annual data or the sum of monthly, quarterly, or semi-annual studies. When reporting allocation factors, carriers must report data as follows: (1) usage amounts, such as minutes, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies that represent the total usage for 365 days. For example, seven-day studies must be projected to reflect each month’s total usage for a total of twelve months; (2) expenses or revenues, when used as an allocation factor, should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; (3) allocation factors such as weighted standard work seconds should be reported as total annual data or the sum of monthly, quarterly, or semi-annual studies; and (4) kilometers should be reported as a weighted annual average.”
3. Instruction number 7 is revised to read: “Investment, Reserve, Revenue, and Expense amounts are allocated between jurisdictions and/or among access categories and elements on either (1) time/distance-sensitive usage allocators, (2) the non distance-sensitive flat allocator, or (3) the distribution of related accounts(s). To avoid redundant appearances of these rows, these allocators only appear as a row in the form the first time they are used. Henceforth, amounts to be allocated are cross-referenced with the appropriate allocator row in the Allocation Reference Table immediately following the form. The symbol ‘#’ preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use kilometers, etc.) The symbol ‘%’ in the row instruction would indicate items to be entered as a percent (e.g., rate of return).”
4. Instruction number 10 is revised to read: “All dollar amounts must be rounded to the nearest thousand. Amounts of minutes (including, but not limited to, conversation minutes, tandem minutes, and dial equipment minutes) must be rounded to the nearest million. All seconds including weighted standard work seconds must be rounded to thousands. All conversation-minute-kilometers must be rounded to the nearest million, and all minutes-of-use kilometers must be rounded to the nearest thousand. All rate-of-return amounts must be entered in percent and must be rounded to 2 decimal places (e.g., 23.70561 should be entered as 23.71).

Report Definition – Form

1. The following rows are removed: Rows 42, 1100 - 1111, 1120 - 1128, 1130 - 1153, 1160 - 1167, 1200, 1213, 1221, 1251, 1253, 1270 - 1273, 1321, 1330 - 1335, 1390, 1421, 1450 - 1453, 1459, 1473, 1482, 1483, 1490 - 1495, 1499, 1500, 1501, 1520, 1523, 2000, 2002, 2004 - 2012, 2014, 2071 - 2121, 2162, 2211 - 2223, 2231, 3011, 3031, 3041, 3051, 3061, 3071, 3091, 3101 - 3141, 3160 - 3211, 3241, 3251, 3281, 3291, 3301, 3311, 3321, 3331, 3351, 3361, 3371, 3381, 3391, 3401, 4003, 4021, 4063, 4065, 4071, 4073, 4075, 4081, 4110, 5001, 5002, 5011, 5012, 5022 - 5025, 5030 - 5041, 5072 - 5075, 6001, 6002, 6011, 6021, 6031, 6041, 6051, 6061, 6071, 6081, 6101, 6111 - 6151, 6170 - 6221, 6251, 6253, 7010 - 7051, 7071, 7072, 7080 - 7214, 7230 - 7283, 7301, 7302, 7332, 7333, 8004, 8006, 8012, 8016, 8017, and 9001 - 9010.
2. The following columns are removed:
 - a. Column (e) – Pay;
 - b. Column (f) – Inside Wire;
 - c. Column (g) – Base Factor Portion (BFP);
 - d. Column (k) – Equal Access;
 - e. Column (m) – Information, and
 - f. Column (p) – Total Access.
3. The following note will be added below the report title: “(Dollars in thousands, except where noted, i.e. #, %)”
4. The symbol “K\$” is removed from all remaining row titles.
5. The column title for Column (i) is revised from “Total Common Line” to “Common Line.”
6. The following row is “N/A” for Column (c): Row 4060.
7. The following row titles are revised to read as shown:

Row	New Title
30	Total Equal Access Investment
40	Total Equal Access Accumulated Depreciation
44	Total Equal Access Curr. Def. Oper. Income Tax
46	Total Equal Access Non-Curr. Def. Oper. Income Tax
83	# Equal Access Minutes of Use
84	Total Equal Access Expenses
1000	GSF Investment
1001	GSF Inv. Allocation Basis – Class A Cos. – Big 3 Exp.
1002	GSF Inv. Allocation Basis – Class B Cos. – Inv. Amts.
1003	GSF Inv. – Part 69 Allocation Basis

Row	New Title
1112	COE Cat. 1 – Switchboard Inv.
1129	COE Cat. 1 – Service Observing Boards Inv.
1154	COE Cat. 1 – Auxiliary Service Boards Inv.
1168	COE Cat. 1 – Traffic Service Position System Inv.
1170	Total COE Cat. 1 Investment
1201	COE Cat. 2 Tandem Switching Inv. – Dir. Assg. Msg.
1202	COE Cat. 2 Tandem Switching Inv. – Joint Use
1203	# Tandem Minutes of Use
1204	Total COE Cat. 2 Investment
1212	Total COE Cat. 3 Investment
1216	# Dial Equipment Minutes of Use
1220	COE Cat. 4.11 – WDBD Exch Line Ckt Eqpt – DA PL
1222	COE Cat. 4.11 – WDBD Exch Line Ckt Eqpt – Joint Use
1223	# WDBD Minutes of Use
1224	Total COE Cat. 4.11 – WDBD Exch. Line Ckt. Eqpt.
1230	COE Cat. 4.12 Basic Exch. Trunk Ckt. – Dir. Assg. –
1231	COE Cat. 4.12 Basic Exch. Trunk Ckt. –Dir. Assg. –
1232	COE Cat. 4.12 Basic Exch. Trunk Ckt. – Joint Use
1233	# Exchange Trunk Minutes of Use
1234	Total COE Cat. 4.12 Basic Exch. Trunk Ckt. Eqpt. Inv.
1240	COE Cat. 4.12 Special Exch. Trk. Ckt. – Dir. Assg. – PL
1250	COE Cat. 4.12 WDBD Exch. Trk. Ckt. – Dir. Assg. – PL
1252	COE Cat. 4.12 WDBD Exch. Trunk Ckt. – Joint Use
1254	Total COE Cat. 4.12 WDBD Exch. Trunk Ckt. Eqpt.
1260	Total COE Cat. 4.12 Exch. Trunk Ckt. Eqpt. Inv.
1274	COE Cat. 4.13 Basic Exch. Ckt. Eqpt. – Dir. Assg. PL
1275	COE Cat. 4.13 Basic Exch. Ckt. Eqpt. – Joint Use
1276	% Loop Allocation Factor
1277	Total COE Cat. 4.13 Basic Exch. Ckt. Eqpt.
1280	Tot. COE Cat. 4.13 Spl. Exch. Ckt. Eqpt.– Dir. Assg. PL
1290	Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.
1300	Total COE Cat. 4.1 – Exch. Line Ckt. Eqpt.
1310	Total COE Cat. 4.21 IX Ckt. Eqpt. Furnished to Others
1320	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Dir. Assg. PL
1322	COE Cat. 4.22 WDBD IX Ckt. Eqpt. – Joint Use
1323	# Conversation Minute Kilometers

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Row	New Title
1324	Total COE Cat. 4.22 WDBD IX Ckt. Eqpt. Inv.
1336	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Dir. Assg. PL
1338	COE Cat. 4.23 Basic IX Ckt. Eqpt. – Joint Use
1339	# Conversation Minutes
1342	Total COE Cat. 4.23 Basic IX Ckt. Eqpt. Inv.
1350	COE Cat. 4.23 Spl. IX Ckt. Eqpt. - Dir. Assg. PL
1370	Total COE Cat. 4.23 IX Ckt. Eqpt. Inv.
1380	Total COE Cat. 4.2 IX Ckt. Eqpt. Inv.
1392	COE Cat. 4.3 Host/Remote Ckt. Eqpt. – Joint Use
1393	# Minutes of Use Kilometers
1394	Total COE Cat. 4.3 COE – Host/Remote Ckt. Eqpt. Inv.
1400	Total COE Cat. 4 – COE Ckt. Eqpt. Inv.
1410	Total COE Investment
1420	IOT Cat. 1 – Other IOT Inv.
1425	IOT Cat. 1 – Other IOT - Part 69 Allocation
1426	# Equivalent Lines
1428	Total IOT Cat. 1 Investment
1430	IOT Cat. 2 New Cust. Premises Eqpt. - Dir. Assg. State
1440	Total Information Origination/Termination Investment
1454	C&WF Cat. 1 – Exch. Line – Dir. Assg. PL
1455	C&WF Cat. 1 – Exch. Line – Joint Use
1460	Total C&WF Cat. 1 – Exch. Line Inv.
1470	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. PL
1471	C&WF Cat. 2 – Exch. Trunk – Dir. Assg. Msg.
1472	C&WF Cat. 2 – Exch. Trunk – Joint Use Msg.
1474	Total C&WF Cat. 2 – Exch. Trunk Inv.
1480	C&WF Cat. 2 – WDBD – Dir. Assg. PL
1481	C&WF Cat. 2 - WDBD – Dir. Assg. Msg.
1484	Total C&WF Cat. 2 – Wideband Inv.
1485	Total C&WF Cat. 2 Investment
1496	C&WF Cat. 3 Interexchange – Dir. Assg. PL
1497	C&WF Cat. 3 Interexchange – Dir. Assg. Msg.
1498	C&WF Cat. 3 Interexchange – Joint Use Msg.
1510	Total C&WF Cat. 3 – Interexchange Inv.
1522	C&WF Cat. 4 Host/Remote – Joint Use Msg.
1524	Total C&WF Cat. 4 – Host/Remote Inv.

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Row	New Title
1530	Total Cable & Wire Facilities Investment
1540	Total Telephone Plant Investment - All Categories
2001	Tangible Assets – Capital Leases – GSF
2003	Tangible Assets – Capital Leases – CO Sw.
2013	Tangible Assets – Capital Leases – For Pt. 69 Alloc.
2020	Total Tangible Assets – Capital Leases
2070	Tangible Assets – Leasehold Improvements – GSF
2130	Tangible Assets Leasehold Imp. – For Pt. 69 Alloc.
2131	Combined Investment per Part 69.309
2140	Total Tangible Assets – Leasehold Improvements
2150	Total Tangible Assets
2160	Intangible Assets
2161	Tel. Plant In Service less Intangible Assets
2190	Property Held for Future Telecommunications Use
2191	Telecommunications Plant under Construction
2193	Telecommunications Plant Adjustment
2194	Telecommunications Plant in Service
2203	Total Other Plant Investment
2210	Rural Telephone Bank Stock
2224	Materials and Supplies
2230	Cash Working Capital
2240	Total Other Investment
2250	FCC Investment Adjustment
2260	Total Telecommunications Plant Investment
3000	Res./Def. – Other Jurisdictional Assets
3010	Res./Def. – Accum. Deprec. – GSF
3020	Res./Def. – Accum. Deprec. – CO Sw. Eqpt.
3021	Res./Def. – CO Switching Inv. for Allocation
3030	Res./Def. – Accum. Deprec. – Opr. Svc. Eqpt.
3040	Res./Def. – Accum. Deprec. – CO Ckt. Eqpt.
3050	Res./Def. – Accum. Deprec. – IOT
3060	Res./Def. – Accum. Deprec. – C&WF
3070	Res./Def. – Accum. Deprec. – Prop. Held for Future Use
3080	Total Accumulated Depreciation
3090	Res./Def. – Accum. Amort. Capital Leases - GSF
3100	Res./Def. – Accum. Amort. Capital Leases - CO Sw.

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Row	New Title
3150	Total Accum. Amort. – Capital Leases
3220	Total Accum. Amort. – Leasehold Improvements
3230	Total Accumulated Amortization – Tangible Assets
3240	Res./Def. – Accum. Amort. – Intangible Assets
3250	Res./Def. – Other Accum. Amort.
3260	Total Accumulated Amortization – Intangible Assets
3270	Total Accumulated Amortization
3280	Res./Def. – Current Def. Oper. Inc. Tax – GSF
3290	Res./Def. – Current Def. Oper. Inc. Tax – CO Sw. Eqpt.
3300	Res./Def. – Current Def. Oper. Inc. Tax – Opr. Svc.
3310	Res./Def. – Current Def. Oper. Inc. Tax – CO Ckt. Eqpt.
3320	Res./Def. – Current Def. Oper. Inc. Tax – IOT
3330	Res./Def. – Current Def. Oper. Inc. Tax – C&WF
3332	Res./Def. – Other Current Def. Oper. Inc. Tax
3340	Total Net Current Deferred Operating Income Tax
3350	Res./Def. – Noncurr. Def. Oper. Inc. Tax – GSF
3360	Res./Def. – Noncurr. Def. Oper. Inc. Tax – CO Sw. Eqpt.
3370	Res./Def. – Noncurr. Def. Oper. Inc. Tax – Opr. Svc.
3380	Res./Def. – Noncurr. Def. Oper. Inc. Tax – CO Ckt Eqpt.
3390	Res./Def. – Noncurr. Def. Oper. Inc. Tax – IOT
3400	Res./Def. – Noncurr. Def. Oper. Inc. Tax – C&WF
3402	Res./Def. – Other Noncurrent Def. Oper. Income Tax
3410	Total Net Noncurrent Deferred Operating Income Tax
3420	Res./Def. – Other Jurisdictional Liabilities
3421	Res./Def. – FCC Reserve Adjustment
3422	Res./Def. – Customer Deposits
3423	Res./Def. – Other Deferred Credits
3430	Total Reserves and Deferrals
4000	Basic Local Service Rev. – PL
4001	Basic Local Service Rev. – Foreign Exchange
4002	Basic Local Service Rev. – WDBD Message
4004	All Other Basic Local Service Rev.
4005	Total Basic Local Service Revenue
4010	Network Access Service Rev. – End User
4011	Network Access Service Rev. – Switched Access
4012	Network Access Service Rev. – Special Access

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Row	New Title
4013	Network Access Service Rev. – State Access
4014	Total Network Access Service Revenue
4020	Long Distance Message Rev. – Wideband
4022	Long Distance Message Rev. – Private Line
4023	Long Distance Message Rev. – Other
4024	Total Long Distance Message Service Revenue
4030	Misc. Rev. – Directory
4031	Misc. Rev. – Billing and Collections
4032	Misc. Rev. – All Other
4033	Total Miscellaneous Revenue
4040	Uncollectible Revenue
4050	Total Revenue
4060	Other Operating Income – Foreign Exchange
4061	Other Operating Income – Directly Assigned
4062	Other Operating Income – Joint Use
4064	Total Other Operating Income – Part 69
4066	Total Other Operating Income
4070	Allowance for Funds used during Construction
4072	Social and Community Welfare Contributions
4076	Total Non-operating Income & Expenses
4080	Interest Paid – Capital Leases
4090	Extraordinary Items
4100	Income Effect Jurisdictional Rate-making Difference
4120	Total Operating Revenues (plus) Jurisdictional Diff.
5000	Network Support Expense
5010	General Support Expense
5013	Total Network & General Support Expense
5026	Total COE Expense
5042	Other IOT Expense
5050	CPE Expense – Dir. Assg.
5060	Total IOT Expense
5076	Total C&WF Expense
5080	Total Plant Specific Operations Expense
6000	Other Property Plant and Equipment Expense
6010	Network Operations Expense
6012	Access Expense – Directly Assigned

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Row	New Title
6020	Depreciation Exp. – GSF
6030	Depreciation Exp. – CO Sw. Eqpt.
6040	Depreciation Exp. – Opr. Svc. Eqpt.
6050	Depreciation Exp. – CO Ckt. Eqpt.
6060	Depreciation Exp. – IOT
6070	Depreciation Exp. – C&WF
6080	Depreciation Exp. – Plant Held for Future Use
6090	Total Depreciation Expense
6100	Amortization Exp. - Capital Leases – GSF
6110	Amortization Exp. – Capital Leases – CO Sw. Eqpt.
6160	Total Amortization Exp. – Capital Leases
6230	Total Amortization Exp. - Leasehold Improv. – GSF
6240	Total Amortization Expense - Tangible Assets
6250	Amortization Expense – Intangible Assets
6252	Other Depreciation/Amortization Expense
6254	Total Other Depreciation/Amortization Expense
6260	Total Depreciation/Amortization Expense
6270	Total Plant Nonspecific Operations Expense
6998	Marketing Exp. – Dir. Assg.
6999	Marketing Exp. – Allocated
7000	Total Marketing Expense
7001	Current Billing Analysis
7002	Combined Investment for Part 69
7052	# Weighted Standard Work Seconds
7060	Total Telephone Operator Service Expense
7070	Directory Exp. – Classified – Dir. Assg.
7073	Directory Exp. – Alphabetical
7074	# Subscriber Line Minutes-of-Use for Allocation
7075	Directory Expense – Foreign – Dir. Assg.
7076	Total Directory Expense
7220	Other Cust. Svc. Exp. – Cat. 1 – Local Bus. Ofc. Exp.
7290	Other Cust. Svc. Exp. – Cat. 2 – Rev. Acctg. Exp.
7300	Other Cust. Svc. Exp. – Cat. 3 – Customer Svc. Exp.
7310	Total Other Customer Services Expense
7320	Total Customer Operations Expense
7330	Corp. Oper. Exp. – EAS – Dir. Assg. Exchange

Row	New Title
7331	Corporate Operations Exp. – All Other
7334	Total Corporate Operations Expense
7350	FCC Expense Adjustment
7351	Total Operating Expense
8000	Operating Taxes – State and Local Income
8001	Approximate Net Taxable Income – SIT
8002	Oper. Taxes – Other State and Local – Dir. Assg.
8003	Oper. Taxes – Other State and Local – Joint Use
8005	Oper. Taxes – Other State and Local – Pt. 69
8007	Total State & Local Taxes
8010	Operating Taxes – Fixed Charges
8011	Operating Taxes – Net Investment for Allocation
8013	Operating Taxes – IRS Income Adjustment
8014	Operating Taxes – FCC Taxable Income Adjustment
8015	Operating Taxes – Amortization of Invest. Tax Credit
8018	Operating Taxes – FCC Invest. Tax Credit
8020	Operating Taxes – Federal Income Tax
8021	Approximate Net Taxable Income – FIT
8030	Total Operating Taxes
8040	Return Data – Average Net Investment
8041	Return Data – Net Return
8042	Return Data – Rate of Return

8. All sections' breaks are deleted, except for the following sections:
- a. EQUAL ACCESS
 - b. PLANT IN SERVICE, now changed to "TELECOMMUNICATIONS PLANT IN SERVICE"
 - c. General Support Facilities
 - d. Central Office Equipment (COE)
 - e. Information Origination/Termination (IOT) Equipment
 - f. Cable and Wire Facilities (C&WF)
 - g. Tangible and Intangible Assets
 - h. OTHER TELECOMMUNICATIONS PLANT
 - i. RESERVES AND DEFERRALS
 - j. Accumulated Depreciation
 - k. Accumulated Amortization
 - l. Net Current Deferred Operating Income Taxes
 - m. Net Non-current Deferred Operating Income Taxes
 - n. Other Jurisdictional Liabilities, Deferred Credits and Reserve Adjustments

- o. OPERATING REVENUES AND CERTAIN INCOME ACCOUNTS
- p. Operating Revenues
- q. Certain Income Accounts
- r. OPERATING EXPENSES
- s. Plant Specific Operations Expense
- t. Plant Nonspecific Operations Expense
- u. Customer Operations Expense
- v. Corporate Operations Expense & FCC Expense Adjustment
- w. Operating Taxes
- x. RETURN DATA

(Note: All roman numerals, upper case letters, numbers, and lower case letters are deleted.)

9. The legend is deleted and replaced with the following: “Note: The symbol ‘#’ preceding the applicable row description would indicate items that are not dollars or percentages (e.g., minutes of use, conversation minutes, minutes-of-use kilometers, etc.) The symbol ‘%’ preceding the applicable row description indicates items to be entered as a percent (e.g., rate of return).”

Report Definition – Row/Column Instructions

1. The following row instructions are removed: Rows 42, 48, 49, 1100 – 1111, 1120 – 1128, 1130 – 1153, 1160 – 1167, 1200, 1213, 1221, 1251, 1253, 1270 – 1273, 1321, 1330 – 1335, 1390, 1421, 1450 – 1453, 1459, 1473, 1482, 1483, 1490 – 1495, 1499, 1500, 1501, 1520, 1523, 2000, 2002, 2004 – 2012, 2014, 2071 – 2121, 2162, 2211 – 2223, 2231, 3011, 3031, 3041, 3051, 3061, 3071, 3091, 3101 – 3141, 3160 – 3211, 3241, 3251, 3281, 3291, 3301, 3311, 3321, 3331, 3351, 3361, 3371, 3381, 3391, 3401, 4003, 4021, 4063, 4065, 4071, 4073, 4075, 4081, 4110, 5001, 5002, 5011, 5012, 5022 – 5025, 5030 – 5041, 5072 – 5075, 6001, 6002, 6011, 6021, 6031, 6041, 6051, 6061, 6071, 6081, 6101, 6111 – 6151, 6170 – 6221, 6251, 6253, 7010 – 7051, 7071, 7072, 7080 – 7214, 7230 – 7283, 7301, 7302, 7332, 7333, 8004, 8006, 8012, 8016, 8017, and 9001 – 9010.
2. Row 1112 – The definition of this row is revised to read: “Total Category 1 Switchboards at all toll centers that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).”
3. Row 1129 – The definition of this row is revised to read: “Total Category 1 Service Observing Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).”
4. Row 1154 – The definition of this row is revised to read: “Total Category 1 Auxiliary Service Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).”
5. Row 1168 – The definition of this row is revised to read: “Total Category 1 Traffic Service Position System Boards that are allocated pursuant to Section 36.123(a)(6) and directly assigned pursuant to Section 69.306(b).”

6. Row 1170 – The definition of this row is revised to read: “Total Category 1 COE, Operator System Equipment, total of Rows 1112, 1129, 1154, and 1168.”
7. Row 1201 – The definition of this row is revised to read: “Category 2 Tandem Switching Equipment that is associated with message use and is directly assigned pursuant to Section 36.124(d).”
8. Row 1202 – The definition of this row is revised to read: “Category 2 Tandem Switching Equipment that is jointly used and is allocated pursuant to Section 36.124(d).”
9. Row 1203 – The definition of this row is revised to read: “Tandem minutes-of-use used to allocate jointly used Tandem Switching Equipment pursuant to Section 36.124(d).”
10. Row 1204 – The definition of this row is revised to read: “Total Category 2 COE, Tandem Switching Equipment, total of Rows 1201 and 1202 including amounts that are directly assigned pursuant to Section 69.306(c).”
11. Row 1212 – The definition of this row is revised to read: “Category 3 Local Switching Equipment that is allocated pursuant to Section 36.125(i) and directly assigned pursuant to Section 69.306(d).”
12. Row 1216 – The definition of this row is revised to read: “Dial Equipment Minutes (minutes of holding time of originating and terminating local switching equipment, as defined in the Glossary of Part 36) used to calculate the interstate allocation factor pursuant to Section 36.125(i).”
13. Row 1220 – The definition of this row is revised to read: “Category 4.11 Wideband Exchange Line Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).”
14. Row 1222 – The definition of this row is revised to read: “Category 4.11 Wideband Exchange Line Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).”
15. Row 1223 – The definition of this row is revised to read: “Minutes of use used to allocate jointly used Category 4.11 Wideband Exchange Line Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).”
16. Row 1224 – The definition of this row is revised to read: “Total Category 4.11 Wideband Exchange Line Circuit Equipment, the total of Rows 1220 and 1222. This also includes amounts that are directly assigned pursuant to Section 69.306(e) and *Amendment of Part 69 of the Commission’s Rules and Regulations, Access Charges*, to conform it with *Part 36, Jurisdictional Separations Procedures*, CC Docket No. 87-113, FCC 88-400 released December 12, 1988, 4 FCC Rcd 765, 772 (1988) (*Part 69 Reconsideration Order*), at paragraph 48.”
17. Row 1230 – The definition of this row is revised to read: “Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant

to Sections 36.126(c)(4) and 36.155(b).”

18. Row 1231– The definition of this row is revised to read: “Category 4.12 Basic Exchange Trunk Circuit Equipment that is associated with message circuits and is directly assigned pursuant Sections 36.126(c)(4) and 36.155(b).”
19. Row 1232 – The definition of this row is revised to read: “Category 4.12 Basic Exchange Trunk Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).”
20. Row 1233 – The definition of this row is revised to read: “Minutes of use used to allocate jointly used Category 4.12 Basic Exchange Trunk Circuit Equipment pursuant to Sections 36.126(c)(4) and 36.155(b).”
21. Row 1234 – The definition of this row is revised to read: “Total Category 4.12 Basic Exchange Trunk Circuit Equipment total of Rows 1230, 1231, and 1232.”
22. Row 1240 – The definition of this row is revised to read: “Category 4.12 Special Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b). *See also* Glossary, Part 36.”
23. Row 1250 – The definition of this row is revised to read: “Category 4.12 Wideband Exchange Trunk Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.155(b).”
24. Row 1252 – The definition of this row is revised to read: “Category 4.12 Wideband Exchange Trunk Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(c)(4) and 36.155(b).”
25. Row 1254 – The definition of this row is revised to read: “Total Category 4.12 Wideband Exchange Trunk Circuit Equipment, total of Rows 1250 and 1252.”
26. Row 1260 – The definition of this row is revised to read: “Total Category 4.12 Exchange Trunk Circuit Equipment, total of Rows 1234, 1240, and 1254 including amounts that are directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.”
27. Row 1274 – The definition of this row is revised to read: “Basic Category 4.13 Exchange Line Circuit Equipment that is associated with private line circuits and WATS circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.154(g).”
28. Row 1275 – The definition of this row is revised to read: “Basic Category 4.13 Exchange Line Circuit Equipment that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and which investment is allocated pursuant to Sections 36.126(c)(4) and 36.154(g).”
29. Row 1276 – The definition of this row is revised to read: “Loop allocation factor (in percent)

used to allocate basic Category 4.13 COE subscriber or common lines pursuant to Sections 36.126(c)(4) and 36.154(g).”

30. Row 1277 – The definition of this row is revised to read: “Total Category 4.13 Basic Exchange Line Circuit Equipment, total of Rows 1274 and 1275.”
31. Row 1280 – The definition of this row is revised to read: “Category 4.13 Special Exchange Line Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(c)(4) and 36.154(g). *See also* Glossary, Part 36.”
32. Row 1290 – The definition of this row is revised to read: “Total Category 4.13 Exchange Line Circuit Equipment, total of Rows 1277 and 1280, including Category 4.13 COE that is directly assigned pursuant to Section 36.126(c)(4), Section 69.306(e), and the *Part 69 Reconsideration Order*, at para. 48.”
33. Row 1300 – The definition of this row is revised to read: “Total Category 4.1 Exchange Circuit Equipment, total of Rows 1224, 1260, and 1290.”
34. Row 1310 – The definition of this row is revised to read: “Category 4.21 Interexchange Circuit Equipment Furnished to Another Company for Interstate Use that is directly assigned pursuant to Section 36.126(e)(4), Section 69.306(e), and the *Part 69 Reconsideration Order*, at para. 48.”
35. Row 1320 – The definition of this row is revised to read: “Category 4.22 Wideband Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Sections 36.126(e)(4) and 36.156(b).”
36. Row 1322 – The definition of this row is revised to read: “Category 4.22 Wideband Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(e)(4) and 36.156(b).”
37. Row 1323 – The definition of this row is revised to read: “Conversation-minute-kilometers used to allocate jointly used Category 4.22 Wideband Interexchange Circuit Equipment pursuant to Sections 36.126(e)(4) and 36.165(b).”
38. Row 1324 – The definition of this row is revised to read: “Total Category 4.22 Wideband Interexchange Circuit Equipment which includes the total of Rows 1320 and 1322, including amounts that are directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.”
39. Row 1336 – The definition of this row is revised to read: “Category 4.23 Basic Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).”
40. Row 1338 – The definition of this row is revised to read: “Category 4.23 Basic Interexchange Circuit Equipment that is jointly used and is allocated pursuant to Section 36.126(e) (4).”
41. Row 1339 – The definition of this row is revised to read: “Conversation-minutes used to

allocate jointly used Category 4.23 COE pursuant to Section 36.126(e)(4).”

42. Row 1342 – The definition of this row is revised to read: “Total Category 4.23 Basic Interexchange Circuit Equipment, total of Rows 1336 and 1338.”
43. Row 1350 – The definition of this row is revised to read: “Category 4.23 Special Interexchange Circuit Equipment that is associated with private line circuits and is directly assigned pursuant to Section 36.126(e)(4).”
44. Row 1370 – The definition of this row is revised to read: “Total Category 4.23 Interexchange Circuit Equipment, total of Rows 1342 and 1350, including Category 4.23 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*, at paragraph 48.”
45. Row 1380 – The definition of this row is revised to read: “Total Category 4.2 Interexchange Circuit Equipment, total of Rows 1310, 1324, and 1370.”
46. Row 1392 – The definition of this row is revised to read: “Category 4.3 Host/Remote Message Circuit Equipment that is jointly used and is allocated pursuant to Sections 36.126(f)(2) and 36.157(b).”
47. Row 1393 – The definition of this row is revised to read: “Minutes-of-use-kilometers used to allocate Category 4.3 Host/Remote Message Circuit Equipment pursuant to Sections 36.126(f)(2) and 36.157(b).”
48. Row 1394 – The definition of this row is revised to read: “Total Category 4.3 Host/Remote Message Circuit Equipment, Row 1392 including Category 4.3 COE that is directly assigned pursuant to Section 69.306(e) and the *Part 69 Reconsideration Order*.”
49. Row 1400 – The definition of this row is revised to read: “Total Category 4 Circuit Equipment, total of Rows 1300, 1380, and 1394.”
50. Row 1410 – The definition of this row is revised to read: “Total Central Office Equipment, total of Rows 1170, 1204, 1212, and 1400.”
51. Row 1420 – The definition of this row is revised to read: “Other Information Origination/Termination Equipment that is allocated pursuant to Section 36.142(c).”
52. Rows 1425, 1426, & 1428 – No Changes.
53. Row 1430 – The definition of this row is revised to read: “Category 2 Information Origination/Termination Equipment that is directly assigned pursuant to Section 36.142(c).”
54. Row 1440 – No Change.
55. Row 1454 – The definition of this row is revised to read: “Categories 1.1 and 1.2 Exchange Line that are associated with private lines and WATS lines and are directly assigned pursuant to

Section 36.154(g).”

56. Row 1455 – The definition of this row is revised to read: “Category 1.3 Exchange Line that is associated with subscriber or common lines that are jointly used for local exchange service and exchange access for state and interstate interexchange services and are allocated pursuant to Section 36.154(g).”
57. Row 1460 – The definition of this row is revised to read: “Total Category 1 Exchange Line, total of Rows 1454 and 1455, including Category 1 Exchange Line that is directly assigned pursuant to Section 69.304.”
58. Row 1470 – The definition of this row is revised to read: “Category 2 Exchange Trunk that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).”
59. Row 1471 – The definition of this row is revised to read: “Category 2 Exchange Trunk that is associated with message use and is directly assigned pursuant to Section 36.155(b).”
60. Row 1472 – The definition of this row is revised to read: “Category 2 Exchange Trunk that is jointly used and is allocated pursuant to Section 36.155(b).”
61. Row 1474 – The definition of this row is revised to read: “Total Category 2 Exchange Trunk, total of Rows 1470, 1471, and 1472.”
62. Row 1480 – The definition of this row is revised to read: “Category 2 Wideband that is associated with private lines and WATS lines and is directly assigned pursuant to Section 36.155(b).”
63. Row 1481 – The definition of this row is revised to read: “Category 2 Wideband that is associated with message use and is directly assigned pursuant to Section 36.155(b).”
64. Row 1484 – The definition of this row is revised to read: “Total Category 2 Wideband, total of Rows 1480 and 1481.”
65. Row 1485 – The definition of this row is revised to read: “Total Category 2 Wideband and Exchange Trunk, total of Rows 1474 and 1484 including Category 2 C&WF that is directly assigned pursuant to Section 69.305.”
66. Row 1496 – The definition of this row is revised to read: “Category 3 Interexchange that is associated with private lines and is directly assigned pursuant to Section 36.156(c).”
67. Row 1497 – The definition of this row is revised to read: “Category 3 Interexchange that is associated with message use and is directly assigned pursuant to Section 36.156(c).”
68. Row 1498 – The definition of this row is revised to read: “Category 3 Interexchange that is associated with joint message use and is allocated pursuant to Section 36.156(c).”

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69. Row 1510 – The definition of this row is revised to read: “Total Category 3 Interexchange, total of Rows 1496, 1497, and 1498, including amounts that are directly assigned pursuant to Section 69.305.”
70. Row 1522 – The definition of this row is revised to read: “Category 4 Host/Remote Message that is jointly used and is allocated pursuant to Section 36.157(b).”
71. Row 1524 – The definition of this row is revised to read: “Total Category 4 Host /Remote Message, Row 1522 including amounts that are directly assigned pursuant to Section 69.305.”
72. Row 1530 – The definition of this row is revised to read: “Total Cable & Wire Facilities, total of Rows 1460, 1485, 1510, and 1524.”
73. Rows 1540, 2001, 2003, and 2013 – No Changes.
74. Row 2020 – The definition of this row is revised to read: “Total Capital leases, total of Rows 2001, 2003, and 2013. Exception: for Column d, include in total only Rows 2001 and 2003.”
75. Rows 2070, 2130, and 2131 – No Changes.
76. Row 2140 – The definition of this row is revised to read: “Total leasehold improvements, total of Rows 2070 and 2130. Exception: for Column d, include in total only Row 2070.”
77. Rows 2150 through 2210 – No Changes.
78. Row 2224 – The definition of this row is revised to read: “Material and Supplies that are allocated pursuant to Sections 36.181(a) and 69.309.”
79. Rows 2230 through 3100 – No Changes.
80. Row 3150 – The definition of this row is revised to read: “Total accumulated amortization of capital leases, total of Rows 3090 and 3100.”
81. Row 3220 – The definition of this row is revised to read: “Total accumulated amortization of leasehold improvements that is allocated pursuant to Sections 36.505(a) and 69.309.”
82. Row 3230 – No Changes.
83. Row 3240 – The definition of this row is revised to read: “Accumulated amortization of Intangible Assets that is allocated pursuant to Section 36.505(a) and 69.309.”
84. Row 3250 – The definition of this row is revised to read: “Other accumulated amortization that is allocated pursuant to Sections 36.505(a) and 69.309.”
85. Row 3260 – No Changes.
86. Row 3270 – The definition of this row is revised to read: “Total accumulated amortization, total

of Rows 3230 and 3260.”

87. Row 3280 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.”
88. Row 3290 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(c) & (d).”
89. Row 3300 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).”
90. Row 3310 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(e).”
91. Row 3320 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.”
92. Row 3330 – The definition of this row is revised to read: “Net Current Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304, and 69.305.”
93. Row 3332 – The definition of this row is revised to read: “Other Net Deferred Operating Income Taxes not included above that are allocated pursuant to Sections 36.506(a) and 69.309.”
94. Row 3340 – The definition of this row is revised to read: “Total Net Current Deferred Operating Income Taxes, total of Rows 44, 3280, 3290, 3300, 3310, 3320, 3330, and 3332.”
95. Row 3350 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with General Support Facilities and are allocated pursuant to Sections 36.506(a) and 69.307.”
96. Row 3360 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with Switching Equipment and are allocated pursuant to Sections 36.506(a), 69.306(c), and 69.306(d).”
97. Row 3370 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with Operator Systems Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(b).”
98. Row 3380 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with Transmission Equipment and are allocated pursuant to Sections 36.506(a) and 69.306(e).”

99. Row 3390 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with Information Origination/Termination Equipment and are allocated pursuant to Sections 36.506(a) and 69.303.”
100. Row 3400 – The definition of this row is revised to read: “Net Noncurrent Deferred Operating Income Taxes that are associated with Cable and Wire Facilities and are allocated pursuant to Sections 36.506(a), 69.304, and 69.305.”
101. Row 3402 – The definition of this row is revised to read: “Other Net Noncurrent Deferred Operating Income Taxes not included above that are allocated pursuant to Sections 36.506(a) and 69.309.”
102. Row 3410 – The definition of this row is revised to read: “Total Net Noncurrent Deferred Operating Income Taxes, total of Rows 46, 3350, 3360, 3370, 3380, 3390, 3400, and 3402.”
103. Rows 3420 through 5013 – No Changes
104. Row 5026 – The definition of this row is revised to read: “Total Central Office Expenses that are allocated pursuant to Sections 36.321(b) and 69.401(b).”
105. Row 5042 – The definition of this row is revised to read: “Total Other Information Origination/Termination Expenses that are allocated pursuant to Sections 36.331(b) and 69.401(c).”
106. Rows 5050 and 5060 – No Change.
107. Row 5076 – The definition of this row is revised to read: “Total Cable and Wire Facilities Expenses that are allocated pursuant to Sections 36.341 (b) and 69.401(c).”
108. Rows 5080 through 6110 – No Changes.
109. Row 6160 – The definition of this row is revised to read: “Total amortization expenses of capital leases, total of Rows 6100 and 6110.”
110. Row 6230 – The definition of this row is revised to read: “Amortization expense of leasehold improvements associated with General Support Facilities which are allocated pursuant to Sections 36.126, 36.361(b), 69.306(e), and 69.401(f).”
111. Rows 6240 through 7002 – No Changes.
112. Row 7052 – The definition of this row is revised to read: “Weighted standard work seconds used to allocate Telephone Operator Services Expenses pursuant to Sections 36.374(c), 36.374(d), and 69.404.”
113. Row 7060 – The definition of this row is revised to read: “Total Telephone Operator Services Expense that is allocated pursuant to Sections 36.374(b), 36.374(d), and 69.404.”

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114. Row 7070 – The definition of this row is revised to read: “Classified directory expenses that are directly assigned pursuant to Section 36.375(b)(6).”
115. Row 7073 – The definition of this row is revised to read: “Expense of alphabetical and street address directories and traffic information records that are allocated pursuant to Section 36.375(b)(6).”
116. Row 7074 – The definition of this row is revised to read: “Subscriber line minutes-of-use used to allocate the expenses of alphabetical and street address directories and traffic information records pursuant to Section 36.375(b)(6).”
117. Row 7075 – The definition of this row is revised to read: “Expenses associated with foreign directories that are directly assigned pursuant to Section 36.375(b)(6).”
118. Row 7076 – The definition of this row is revised to read: “Total Published Directory Listing Expenses, total of Rows 7070, 7073 and 7075 and assigned pursuant to Section 69.405.”
119. Row 7220 – The definition of this row is revised to read: “Total Category 1, Local Business Office Expenses that are allocated pursuant to Sections 36.377(a) and 69.406(a).”
120. Row 7290 – The definition of this row is revised to read: “Total Category 2, Customer Services (Revenue Accounting) Expenses that are allocated pursuant to Sections 36.379(b) and 69.407.”
121. Rows 7300 through 8030 – No Changes.
122. Row 8040 – The definition of this row is revised to read: “Average Net Investment equals Row 2260 less Row 3430.”
123. Row 8041 – No Change.
124. Row 8042 – The definition of this row is revised to read: “Rate of Return (in percent) is calculated by dividing Net Return by Average Net Investment (Row 8041 divided by Row 8040, times 100). Round to 2 decimal places. For Price Cap companies this row should be populated with zeros for columns (i), (j), (l), (n), and (o), pursuant to the *LEC Price Cap Reconsideration Order*, CC Docket 87-313, released April 17, 1991.”
125. The following column instructions are deleted:
 - a. Column (e) – Pay;
 - b. Column (f) – Inside Wire;
 - c. Column (g) – Base Factor Portion (BFP);
 - d. Column (k) – Equal Access;
 - e. Column (m) – Information; and
 - f. Column (p) – Total Access.
126. Column (b) – The following note is added to this instruction “Note: This column should equal the total of Columns (c) and (d).”

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127. Column (d) – The following note is added to this instruction “Note: This column should equal the total of Columns (i), (n), (o), (q), and (r).”
128. The section titled “Common Line” and its paragraph are deleted.
129. Column (i) – The definition of this column is revised to read: “Common Line – This column reflects those amounts that are assigned to the common line access element pursuant to Part 69 of the Commission’s Rules.”
130. Column (n) – The definition of this column is revised to read: “Total Traffic Sensitive –This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission’s Rules. Note: This column is the total of Columns (j) and (l), plus Traffic Sensitive - Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).”
131. A table, entitled “Allocation Reference Table for the FCC Report 43-04 – Separations and Access Table (I),” is added to the report instructions.

PART V – Summary of changes to FCC Report 43-05 (The Service Quality Report)**A. Table I – Installation and Repair Intervals***Report Definition – Row Instructions*

1. Row 0114 – The definition of this row is revised to read: “Average Interval - Enter the average interval, expressed in business days, between the date the service order for Interexchange carriers/customers was placed and the date the service order was completed, for orders completed during the current reporting period. This amount excludes orders having commitment dates extended by customers. Round to the nearest tenth. **If the average interval is reported as zero for any column when Row 0110 is greater than zero, the reporting carrier must include a footnote explaining the reason for the zero entry. This footnote is mandatory and must be entered in the Footnote Table.**”

PART VI — Summary of changes to FCC Report 495A (The Forecast of Investment Usage Report)**A. Table I – Forecast Usage Schedule***Report Definition – Row/Column Instructions*

1. Column (c) – The example in this instruction is revised as follows: “Enter the measure used by the carrier to arrive at a quantified unit of use for each cost category, e.g., thousands of minutes of use or millions of minutes of use, messages, lines, etc. Use up to eighteen characters, with embedded blanks allowed.”

PART VII – Summary of changes to FCC Report 495B (The Actual Usage of Investment Report)**A. Table V – Actual Usage of Investment Units Schedule***Report Definition – Column Descriptions*

1. Column (c) – This column is revised to read: “Enter the measure used by the carrier to arrive at a dollar amount of investment used for each cost category, e.g., thousands of minutes of use or millions of minutes of use, messages, lines, etc., as designated in the carrier’s Part 32 Cost Allocation Manual. Use up to eighteen characters, with embedded blanks allowed.”