

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

In the Matter of	)	
	)	
ACS of Anchorage, Inc.	)	ASD File No. 01-47
Waiver of ARMIS Reporting Requirements	)	
and CAM Attestation Requirements for	)	
2000 and 2001	)	
	)	

**ORDER**

**Adopted: December 17, 2001**

**Released: December 17, 2001**

By the Chief, Accounting Safeguards Division, Common Carrier Bureau:

1. On November 5, 2001, the Commission released the *Phase 2 Report and Order*,<sup>1</sup> which, among other things, granted waivers of the Automated Reporting Management Information System (ARMIS) reporting requirements and cost allocation manual (CAM) attestation requirements for two mid-sized carriers, Roseville and CenturyTel, for the years 2000 and 2001.<sup>2</sup> The Commission observed that those two incumbent local exchange carriers (LECs) had yet to file ARMIS reports for 2000.<sup>3</sup> Without a waiver, they would be required to prepare ARMIS reports for the years 2000 and 2001 based on the Commission’s old chart of accounts.<sup>4</sup>

<sup>1</sup> 2000 Biennial Regulatory Review – Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 2, *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*, FCC 01-305 (rel. Nov. 5, 2001) (*Phase 2 Report and Order*).

<sup>2</sup> See *Phase 2 Report and Order* at ¶¶ 202-204.

<sup>3</sup> These carriers sought, and were granted, extensions of time in which to file ARMIS reports. See Roseville Telephone Company Request for an Extension of Time to File ARMIS Reports, ASD File No. 00-43, *Order*, 15 FCC Rcd 24093 (Com.Car.Bur. 2000); CenturyTel, Inc. and CenturyTel of Washington, Inc. Request for Extension of Time to Submit Cost Allocation Manual Attestation Reports and File ARMIS Reports, ASD File No. 00-45, *Order*, 16 FCC Rcd 1493 (Com.Car.Bur. 2000).

<sup>4</sup> The ARMIS reports filed on April 1, 2003 (*i.e.*, for year 2002) will be based on the new chart of accounts adopted in the *Phase 2 Report and Order*.

2. We now waive, on our own motion, ARMIS filing and CAM attestation requirements for ACS of Anchorage, Inc. (ACS). Like Roseville and CenturyTel, ACS has yet to file an ARMIS report for year 2000 or an initial CAM.<sup>5</sup>

3. The Commission may grant a waiver of its rules for good cause shown.<sup>6</sup> Waiver of the Commission's rules is appropriate only if special circumstances warrant a deviation from the general rule and such deviation will serve the public interest.<sup>7</sup> ACS has not yet filed an initial ARMIS report or an initial CAM. We find that this particular situation, where our rules have changed before the party has complied under old rules, is a special circumstance. Without a waiver, ACS would file ARMIS reports for the years 2000 and 2001 based on our old chart of accounts, and then file ARMIS reports for year 2002 based on our new chart of accounts. We find that in this case, special circumstances warrant a deviation of the general rule and the deviation will serve the public interest. Under these circumstances, it would be an inefficient use of resources to prepare ARMIS reports for the years 2000 and 2001 based on our old chart of accounts. A deviation of our general rule, in order to allow ACS to file its initial ARMIS reports on April 1, 2003, under the new chart of accounts adopted in the *Phase 2 Report and Order*, would serve the public interest. It would be inefficient for the company to devote resources to set up its computer system under the old chart of accounts, when the systems would have to be modified immediately thereafter.

4. Similarly, we are also waiving our requirements for a CAM attestation for ACS. The attestation cannot take place until the ARMIS reports are prepared. We cannot, therefore, require a CAM attestation until after the ARMIS reports are filed and a CAM attestation will no longer be required of mid-sized companies under our rules adopted in the *Phase 2 Report and Order*. Therefore, we are waiving the ARMIS reporting requirements and the CAM attestation requirement, for the years 2000 and 2001, for ACS of Anchorage, Inc.

---

<sup>5</sup> On July 2, 2001, Alaska Communications Systems, Inc., on behalf of ACS, requested an extension of time until January 16, 2002, to file its initial CAM. The request for an extension of time was granted. *See* ACS of Anchorage, Inc. Request for an Extension of Time to File Initial Cost Allocation Manual, ASD 01-35, *Order*, 16 FCC Rcd 13848 (2001).

<sup>6</sup> 47 C.F.R. § 1.3.

<sup>7</sup> *See* United States Telephone Association Petition for Waiver of Part 32 of the Commission's Rules, *Order*, 13 FCC Rcd 214 (Com. Car. Bur. 1997) (*citing* *Northeast Cellular Tel. Co. v. FCC*, 897 F.2d 1164 (D.C.Cir. 1990) (*Northeast Cellular*); *WAIT Radio v. FCC*, 418 F.2d 1153 (D.C.Cir. 1969), *cert. denied* 409 U.S. 1027 (1972) (*WAIT Radio*)).

4. Accordingly, IT IS ORDERED that, pursuant to section 4(i) of the Communications Act of 1934, as amended, 47 U.S.C. § 154(i), and the authority delegated under sections 0.91, 0.291, 1.3 of the Commission's rules, 47 C.F.R. §§ 0.91, 0.291, and 1.3, the ARMIS reporting requirements and the CAM attestation requirement, for the years 2000 and 2001, are hereby waived for ACS of Anchorage, Inc.

FEDERAL COMMUNICATIONS COMMISSION

Kenneth P. Moran  
Chief, Accounting Safeguards Division