

APPENDIX B

LIST OF CHANGES TO TABLES I AND II OF FCC REPORT 43-02

Table I - Balance Sheet Accounts:

The instruction for row 120, Total Noncash Current (excluding prepayments), is revised to read, "This amount equals the total of Row/Account 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201".

The instruction for row 260, Total Telecommunications Plant in Service, is revised to read, "This amount equals the total of Row/Account 2110, 2210, 2220, 2230, 2310, 2410, 2680 and 2690. This amount must also equal Row/Account 2001."

The instruction for row 350, Net Plant, is revised to read, "This amount equals row 210, column (af) less 340, column (bb)."

The instruction for row 420, Total Long Term Debt, is revised to read, "This amount equals the total of Row/Account 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230."

The instruction for row 450, Total Liabilities and Stockholders Equity, is revised to read, "This amount equals the total of Rows 410 + 420 + 430 + 440. This amount must also equal row 360."

The instruction for row 490, Retained Earnings (End of Year), is revised to read, "This amount equals the total of Rows 460 + 465 + 480 - 470 - 475. This amount must also equal Row/Account 4550."

The column instructions for Table I are revised and read as follows:

"Column (b), Amount - Enter the ending balance for the reporting period for each account identified in column (a).

Column (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.

Column (ac), Additions - Enter the amount representing plant added to each account during the reporting period.

Column (ad), Retirements - Enter the amount representing plant retired from each account during the reporting period.

Column (ae), Transfers/Adjustments - Enter the amount representing transfers to or from each account including adjustments made to each account during the reporting period.

Column (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.

Column (bb), Amount - Enter the ending balance for the reporting period for each account identified in column (ba)."

Table II - Income Statement Accounts:

The instruction for row 530, Total Operating Revenues is revised to read, "This amount equals the total of Row/Account 520, 5080, 525 and 5200, less row 5300."

The instruction for row 615, Net Balance-MV, is revised to read, "For Class A companies this amount equals the total of Row/Account 6112 less 610."

The instruction for row 625, Net Balance-Aircraft, is revised to read, "For Class A companies this amount equals the total of Row/Account 6113 less 620."

The instruction for row 635, Net Balance-SPV, is revised to read, "For Class A companies this amount equals the total of Row/Account 6114 less 630."

The instruction for row 645, Net Balance-OWE, is revised to read, "For Class A companies this amount equals the total of Row/Account 6116 less 640."

The instruction for row 665, Net Balance-Prov, is revised to read, "For Class A companies this amount equals the total of Row/Account 6512 less 660."

The instruction for row 675, Net Balance-POA, is revised to read, "For Class A companies this amount equals the total of Row/Account 6534 less 670."

The instruction for row 685, Net Balance-Eng, is revised to read, "For Class A Companies this amount equals the total of Row/Account 6535 less 680."

N/As are inserted in row 730, columns (ac) through (af).

The instruction for row 730, Net Operating Revenue, is revised to read, "This amount equals the total of row 530, column (b) less 720, column (ab)."

The instruction for row 7100, Other Operating Income and Expenses, is revised to read, "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."

The instruction for row 7200, Operating Taxes, is revised to read, "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. Credit balances should be subtracted. This formula assumes that amounts for investment tax credits (accounts 7210 and 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."

The instruction for row 7300, Nonoperating Income and Expense, is revised to read, "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."

The instruction for row 7400, Nonoperating Taxes, is revised to read, "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 (accounts 7210 and 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."

The instruction for row 7600, Extraordinary Items, is revised to read, "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 the extraordinary tax effects (accounts 7630 and 7640) are normally a reduction to net income. Any inverse amounts are reported as negative amounts."

The instruction for row 790, Net Income, is revised to read, "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."

Note 2 is deleted.

The columns for Table II are revised to read as follows:

"Column (b), Amount - Enter the ending balance for the reporting period for each account identified in column (a).

Column (ab), Total - Enter the ending balance for the reporting period for each account or subsidiary account identified in column (aa). This amount equals the total of columns (ac) through (af).

Column (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 identified in column (aa). Enter the number of employees at the end of the year in a footnote. This number must be broken down by full time and part time employees.

Column (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).

Column (ae), **Rents** - Enter the amount representing payments for the use of real and personal operating property pursuant to Section 32.5999(f)(3).

Column (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, traveling expenses, and other miscellaneous costs.

Column (bb), **Amount** - Enter the ending balance for the reporting period for each account identified in column (ba)."

APPENDIX C

LIST OF CHANGES TO TABLES III THROUGH VIII OF FCC REPORT 43-02
AND
TABLES I THROUGH IV OF FCC REPORT 43-08

43-02 (USOA Report)

Table III, Statement of Cash Flows:

Form:

"(Dollars in thousands)" is added to the heading.

Instructions:

The instruction for row 8000, Net Income/Loss, is revised to read, "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 II."

The instruction for row 8010, Depreciation and Amortization, is revised to read, "Enter the amount for these accounts for the current reporting period as a positive number. This amount must equal row 6560, column (ab), Table II."

The instruction for row 8020, Provision for Losses for Accounts Receivable, is revised to read, "Enter the amount for this account for the current reporting period as a positive number. This amount must equal row 5300, column (b), Table II."

The instruction for row 8140, Construction/Acquisition of Property, Plant and Equipment, is revised to read, "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."

The instruction for row 8340, Cash and Cash Equivalents at End of Period, is revised to read, "Enter the sum of rows 8320 and 8330. This amount equals row 1120, column (b), Table I."

Table IV, Investments in Affiliates and Other Companies:

Form:

Table IV is divided into two tables, Table IV.A and Table IV.B.

"(Dollars in thousands)" is added to the heading.

The table title is changed to "Investments in Affiliates and Other Companies".

Table IV.A: -

Row 8378 is inserted where appropriate.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) in rows 8350 through 8378 and 8390 through 8418; and in column (b) rows 8379, 8380 and 8419 through 8450.

Instructions:

The instruction for rows 8350 through 8378 is revised to read, "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 8379) may be left blank."

The instruction for rows 8390 through 8418 is revised to read, "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 8419) may be left blank."

Table IV.B:

Columns (q) through (ac) appear in Table IV.B. All columns and rows are relabeled accordingly.

Instructions are provided for the rows and columns in Table IV.B.

Table V, Analysis of Assets Purchased From or Sold To Affiliates:

Form:

The form is restructured to be Table V with subheadings A and B for purchases and sales of assets.

"(Dollars in thousands)" is added to the heading.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) in rows 8460 through 8498 and 8510 through 8548.

N/As are inserted in column (b), rows 8499, 8500, 8549 and 8550.

The title of column (c) is changed to Net Book Cost.

The title of column (g) is changed to Total Purchases/Sales.

The row numbers for rows 8555 through 8560 have been changed to rows 8545 through 8550.

Instructions:

The instruction for rows 8460 through 8498 is revised to read, "Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from fewer than 38 affiliates, the remaining rows (including row 8499) may be left blank."

The instruction for rows 8510 through 8548 is revised to read, "Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to fewer than 38 affiliates, the remaining rows (including row 8549) may be left blank."

The instruction for row 8550 is revised to read, "The total of rows 8510 through 8549."

The instruction for column (b), Name of Affiliate, is revised to read, "Enter the names of the affiliates from whom assets were purchased for \$100,000 or more in rows 8460 through 8498 and to whom assets were sold for \$100,000 or more in rows 8510 through 8548."

The instruction for column (c), Net Book Cost, is revised to read, "Enter the amount of assets purchased from affiliates at net book cost in rows 8460 through 8499 and assets sold to affiliates at net book cost in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (d), Fair Market Value, is revised to read, "Enter the amount of assets purchased from affiliates at fair market value in rows 8460 through 8499 and assets sold to affiliates at fair market value in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (e), Tariff, is revised to read, "Enter the amount of assets purchased from affiliates under tariffed rates in rows 8460 through 8499 and sold to affiliates under tariffed rates in rows 8510 through 8549, pursuant to Section 32.27(c)."

The instruction for column (f), Prevailing Market Price, is revised to read, "Enter the amount of assets purchased from affiliates at the prevailing market price in rows 8460 through 8499 and sold to affiliates at the prevailing market price in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c)."

The instruction for column (g), Total Purchases/Sales, is revised to read, "Enter the total of columns (c), (d), (e) and (f)."

Table VI, Analysis of Services Purchased From or Sold To Affiliates:

Form:

Table VI is restructured to be Table VI with subheadings A and B for purchases and sales of services.

"(Dollars in thousands)" is added to the heading.

Classification column (a) is inserted. All other columns are relabeled accordingly.

N/As are inserted in column (a) rows 8570 through 8608 and and 8620 through 8658; and in column (b) rows 8609, 8610, 8659 and 8660.

The title From All Other is entered on row 8609.

The title of column (c) is changed to Fully Distributed Cost.

The title of column (f) is changed to Total Purchases/Sales.

Instructions:

The instruction for rows 8570 through 8608 is revised to read, "Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including row 8609) may be left blank."

The instruction for rows 8620 through 8658 is revised to read, "Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, in descending order of the amount

of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including row 8659) may be left blank."

The instruction for column (b), Name of Affiliate, is revised to read, "Enter the name of the affiliates from whom services were purchased for \$100,000 or more in rows 8570 through 8608 and to whom services were sold for \$100,000 or more in rows 8620 through 8658."

The instruction for column (c), Fully Distributed Cost, is revised to read, "Enter the amount of services purchased from affiliates at fully distributed cost in rows 8570 through 8608 and the amount of services sold to affiliates at fully distributed cost in rows 8620 through 8658, pursuant to Section 32.27(d)."

The instruction for column (d), Tariff Rate, is revised to read, "Enter the amount of services purchased from affiliates under tariffed rates in rows 8570 through 8609 and the amount of services sold to affiliates under tariffed rates in rows 8620 through 8659, pursuant to Section 32.27(d)."

The instruction for column (e), Prevailing Market Price, is revised to read, "Enter the amount of services purchased from affiliates at the prevailing market price in rows 8570 through 8609 and the amount of services sold to affiliates at the prevailing market price in rows 8620 through 8659, pursuant to Section 32.27(d)."

The instruction for column (f), Total Purchases/Sales, is revised to read, The total of columns (c), (d) and (e).

Table VII, Net Deferred Income Taxes:

Form:

"(Dollars in thousands)" is added to the heading.

In column (c) Account, account number 7250 is inserted in rows 8672, 8682, 8702 and 8712; account number 7450 is entered in rows 8730, 8731, 8760, 8761, 8800, 8801, 8830 and 8831; account number 7640 is entered in rows 8740, 8741, 8770, 8771, 8810, 8811, 8840 and 8841; N/As are entered in rows 8670, 8671, 8680, 8681, 8690, 8700, 8701, 8710, 8711, 8720, 8750, 8780, 8790, 8820, 8850 and 8860.

Instructions:

Row 6890 is renumbered with the appropriate number, 8690.

The instruction for column (c), Account, is eliminated because there are no data to be entered in this column.

The explanation of Adjustments is revised to read, "These columns reflect the total amount of debit or credit adjustments. Each adjustment of \$100,000 or more must be explained in a footnote."

The instruction for column (f), debit, is revised to read, "Enter the total amount of debit adjustments."

The instruction for column (g), credit, is revised to read, "Enter the total amount of credit adjustments."

Table 8, Pension Cost:

Form:

"(Dollars in thousands)" is added to the heading.

Instructions:

The instruction for row 9105, Total, is revised to read, "The total of rows 9100 through 9104."

The instruction for row 9165, Total, is revised to read, "The total of rows 9160 through 9164."

43-08 (Operating Data Report)

Tables IX through XII are revised and are now Tables I.A through IV of FCC Report 43-08, the Operating Data Report.

Specific changes on each of these Tables are as follows:

Table I.A, Outside Plant Statistics-Cable and Wire Facilities:

Form:

The title of column (t) is changed to Km of Copper Wire in Non-Coaxial Cable. Columns (v), Km of System; (w), Km of Radio Channel; and (x), Km of Equivalent 4Khz and 6Kb/S Telephone Channel (subcolumns of the heading Radio Relay System); and columns (ab), Analog (4Khz or Equivalent); (ac), Digital (64Kb/S or Equivalent); and (ad), Video (subcolumns of the heading Total Equipped Circuit Km - Cable and Microwave Systems) are removed from Table I.A.

The columns are relabeled (a) through (x).

Instructions:

In the General Instructions and the Row Instructions, references to outside plant are changed to cable and wire facilities.

The instruction for the column descriptions is revised to read, "Each column represents a - category of cable and wire facilities. In columns (d) through (q) a cable containing only copper, coaxial, or other metallic conductors should be classified as copper, but a cable containing both copper and fiber should be classified as fiber. In all columns include both local loop and interoffice facilities where applicable."

The instruction for column (t), Kilometers of Copper Wire in Non-Coaxial Cable, is revised to read, "The weighted sum of the number of copper wires in each non-coaxial cable multiplied by the associated sheath kilometers. The wires must be capable of supporting present or future telecommunications traffic."

Table I.B, Outside Plant Statistics-Other:

Form:

This table replaces the columns that are deleted from Table I.A.

Column (v) of proposed Table IX is retitled Kilometers of Terrestrial System. Proposed column (w) is replaced by two columns titled Kilometers of One-Way Terrestrial Radio Channel and Terrestrial Kilometers of One-Way Satellite Radio Channel. Proposed column (x) is replaced by two columns titled Kilometers of Analog Telephone Channel (4Khz or Equivalent) and Kilometers of Digital Telephone Channel (64Kb/Sec or Equivalent). Proposed columns (ab) through (ad) are replaced by three columns titled Analog, Digital and Video as subcolumns of retitled Total Equipped Local Loop Circuit Kilometers (Cable and Microwave Systems) and three columns titled Analog, Digital and Video as subcolumns of retitled Total Equipped Interoffice Circuit Kilometers (Cable and Microwave Systems). The columns are relabeled (ba) through (bm).

Instructions:

The instruction for the column descriptions is revised to read, "Each column represents a category of outside plant. In columns (bc) through (bg) include local loop and interoffice radio facilities where applicable. In columns (bh) through (bj) include local loop cable and microwave facilities. In columns (bk) through (bm) include interoffice cable and microwave facilities."

The instruction for columns (bc) through (bg) reads, "Equipment that is used to transmit and receive radio waves (above 890 mhz) through space over which communications channels are provided. In columns (bc) through (bg) report the aggregate number of kilometers of system or channel, as appropriate, between the individual stations or radio-relay systems. Include both local loop and interoffice facilities where applicable. If your radio repeater or terminal location interfaces with a radio facility in another company, only include the distance from your facility to the border of your company. If two of your interconnected radio repeaters or terminal locations form a radio path that

crosses the territory of another company, include the entire distance between the facilities."

The instruction for column (bc), Kilometers of Terrestrial System, is revised to read, "Total absolute distance between repeater sites making up microwave radio systems above 890 mhz. Do not include satellite systems in this total."

The instruction for columns (bd) through (be) reads, "Total kilometers of one-way radio channel above 890 mhz used for message, special services, video, or protection. A radio channel consists of a single one-way link using a microwave transmitter and receiver. The radio channel distance is the sum of the lengths of each one-way link associated with a transmitter-receiver pair. Where applicable, multiply the distance by 2 to account for two-way transmission."

The instruction for column (bd), Kilometers of One-Way Terrestrial Radio Channel, reads, "Total kilometers of one-way radio channel above 890 mhz used in terrestrial radio systems."

The instruction for column (be), Terrestrial Kilometers of One-Way Satellite Radio Channel, reads, "Total terrestrial kilometers of one-way radio channel above 890 mhz used in satellite radio systems, calculated as the terrestrial distance between the receiver and transmitter terminal locations."

The instruction for columns (bf) through (bg) reads, "Number of equivalent analog or digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz."

The instruction for column (bf), Kilometers of Analog Telephone Channel (4Khz or Equivalent), reads, "Number of 4khz or equivalent analog telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent analog circuits on each link times the length of the link."

The instruction for column (bg), Kilometers of Digital Telephone Channel (64Kb/Sec or Equivalent), reads, "Number of 64kb/sec or equivalent digital telephone circuit kilometers that are equipped and on radio systems above 890 mhz. This value is the weighted sum of the number of equivalent digital circuits on each link times the length of the link. In the case of radio systems carrying DS-1 channels for which DS-1 utilization is not known, calculate the weighted sum of the number of DS-1s on each link times the length of the link, round the result to the nearest whole kilometer, and multiply by 24."

The instruction for columns (bh) through (bj) reads, "Total equivalent telephone grade circuit kilometers in carrier local loop plant. Include both cable and microwave facilities."

The instruction for column (bh), Equipped Local Loop Analog (4Khz or Equivalent) Circuit Kilometers, reads, "Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in carrier local loop plant. Report in equivalent 4khz circuit kilometers."

The instruction for column (bi), Equipped Local Loop Digital (64Kb/Sec or Equivalent) Circuit Kilometers, reads, "Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in carrier local loop plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24."

The instruction for column (bj), Equipped Local Loop Video Circuit Kilometers, reads, "Kilometers of derived video channel in carrier local loop plant."

The instruction for columns (bk) through (bm) reads, "Total equivalent telephone grade circuit kilometers in interoffice carrier plant. Include both cable and microwave facilities."

The instruction for column (bk), Equipped Interoffice Analog (4Khz or Equivalent) Circuit Kilometers, reads, "Includes open wire, paired cable (K, N1, N2, N3, N4, ON, ON/K), microwave radio (TL, TM, TD2, TD3), and other analog microwave in interoffice carrier plant. Report in equivalent 4khz circuit kilometers."

The instruction for column (bl), Equipped Interoffice Digital (64Kb/Sec or Equivalent) Circuit Kilometers, reads, "Includes lightguide (fiber) cables, digital subscriber paired cable (T1, T1C, T1D, T2), and microwave radio (DR11-40, other digital microwave) in interoffice carrier plant. Report as equivalent 64kb/sec circuit kilometers. This may be calculated by summing unrounded DS-1 kilometers, rounding the total to the nearest kilometer, and weighting the result by 24."

The instruction for column (bm), Equipped Interoffice Video Circuit Kilometers, reads, "Kilometers of derived video channel in interoffice carrier plant."

Table II, Switched Access Lines in Service By Technology:

Form:

The columns are relabeled (ca) through (co).

Instructions:

The instruction for column (cf), Main Digital Access Lines (64Kb/Sec or Equivalent), is revised to read, "The 64kb/sec or 56kb/sec or ISDN B channels or other equivalent communications channels of digital subscriber lines as defined above that are circuit switched and can carry either voice or data. Do not include access lines connecting to a customer location PBX or Centrex."

The instruction for column (cg), Digital PBX and Centrex Access Trunks (64Kb/Sec or Equivalent), is revised to read, "The number of 64kb/sec or equivalent digital lines terminated on a customer location PBX and/or Centrex. Include Centrex-CU lines."

The instruction for column (ch), Digital Centrex Extensions (64Kb/Sec or Equivalent), is revised to read, "The number of 64kb/sec or equivalent digital circuits connecting a Centrex or PBX on telephone company premises to telephones on the customer's premises; service is provided by equipment on telephone company owned or leased space including ISDN based Centrex-CO Lines."

Table III, Access Lines in Service By Customer:

Form:

Proposed column (d) is replaced by two columns titled Analog Multi-Line Business Access Lines and Digital Business Access Lines. Proposed column (f) is replaced by two columns titled Analog Residential Access Lines and Digital Residential Access Lines. The columns are relabeled (da) through (dm).

Instructions:

The second paragraph of the General Instructions is revised to read, "In Table III columns (dc) through (dj), report access lines associated with switched services, i.e., all equivalent 4khz or 64kb/sec access lines included in Table II columns (cc) through (cj). Report special access lines that provide access to an interexchange carrier in Table III column (dk) or column (dl)."

The following sentence is deleted from the third paragraph of the General Instructions, "Do not include circuits that provide access to an interexchange carrier."

The instruction for columns (dc) through (de) is revised to read, "Total equivalent analog or digital switched access lines to business customers."

The instruction for column (dd), Analog Multi-Line Business Access Lines, reads, "Include the total of analog multi-line business CPTs subject to the multi-line business interstate subscriber line charge including multi-line semi-public lines, PBX trunks, Centrex-CU trunks, hotel/motel LD trunks and Centrex-CO lines ordered after July 27, 1983, and Centrex-CO and Centrex-CO

like lines in service or ordered as of July 27, 1983. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II."

The instruction for column (de), Digital Business Access Lines, reads, "Include in this column all equivalent 64kb/sec digital business access lines as reported in Table II."

The instruction for columns (dg) through (dh) reads, "Total equivalent analog or digital switched access lines to residential customers."

The instruction for column (dg), Analog Residential Access Lines, reads, "Total equivalent 4khz analog switched access lines to residential customers. Do not include in this column any equivalent 64kb/sec digital access lines reported in Table II."

The instruction for column (dh), Digital Residential Access Lines, reads, "Include in this column all equivalent 64kb/sec digital residential access lines as reported in Table II."

Table IV, Telephone Calls:

Form:

"(Amounts in Thousands)" is added to the heading.

Proposed column (c) of proposed Table XII is retitled Local Calls. Proposed column (d) is retitled IntraLATA Toll Calls Completed (Originating). Proposed columns (e), (g) and (i) are retitled Interstate, Intrastate and Total as subcolumns of retitled InterLATA Toll Calls Completed (Originating). Proposed columns (f), (h) and (j) are retitled Interstate, Intrastate and Total as subcolumns of retitled InterLATA Billed Access Minutes (Originating and Terminating). The columns are relabeled (ea) through (ej).

Instructions:

The second paragraph of the General Instructions is revised to read, "Toll call counts should be based on originating message volumes and should reflect completed calls. Where completed call data are unavailable, estimates may be reported (e.g., the numbers shown may be based on an actual count taken periodically during the year), but indicate the methodology and source data used in a footnote. Billed access minutes reflect originating and terminating access minutes billed to interexchange carriers, including call set-up time, holding time, and conversation time."

The word "completed" is deleted from the instruction for column (ec), Local Calls.

"The number of calls" is revised to read, "The number of completed calls" in the explanation for Toll Calls Completed.

The instruction for column (ed), IntraLATA Toll Calls Completed (Originating), is revised to read, "The number of completed toll calls carried by the reporting local operating company within a given Local Access and Transport Area (LATA). Include intraLATA-interstate and intraLATA-intrastate toll calls. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans, where applicable."

The instruction for columns (ee) through (eg) is revised to read, "Completed calls directed to and carried by interexchange carriers."

The instruction for column (ee), InterLATA-interstate Toll Calls Completed (Originating), is revised to read, "The number of completed interstate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends."

The instruction for column (ef), InterLATA-intrastate Toll Calls Completed (Originating), is revised to read, "The number of completed intrastate toll calls directed to and carried by interexchange carriers. Include outward calls, 800 service, directory service, dial-it services (e.g., 900 and 936 services), and optional calling plans. Calls should not be double counted at the originating and terminating ends."

The instruction for columns (eh) through (ej) reads, "The number of interLATA access minutes based on bills sent to interexchange carriers. Include total originating and terminating access minutes of use. Where these data are unavailable, a statistically valid calculation may be made based on other data. Such a calculation must be footnoted with a description of the source data and methodology."

The instruction for column (eh), InterLATA-interstate Billed Access Minutes (Originating and Terminating), is revised to read, "The number of interLATA-interstate access minutes based on bills sent to interexchange carriers."

The instruction for column (ei), InterLATA-intrastate Billed Access Minutes (Originating and Terminating), is revised to read, "The number of interLATA-intrastate access minutes based on bills sent to interexchange carriers."

APPENDIX D

This document provides the instructions for FCC Report 43-02, the ARMIS USOA Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections, which are attached:

1. Reporting Procedures - details on the specific procedures to be followed when submitting this report to the Commission.
2. Report Definition - an illustration of the rows and columns to be reported and their definitions.
3. Automated Report Specifications - the detailed automated data processing (ADP) specifications for the automated report to be filed.
4. Paper Report Specifications - the page layout and detailed specifications for the paper report to be filed.
5. COSA Code Table - the list of four letter COSA codes (CO = Company, SA = Study Area).

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 May of 1992 and will contain data for the calendar year 1991.
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 labeled 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 labeled 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 totaled. 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.2 in the attached Paper Report Specifications for data entry conventions 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, Downtown Copy Center at 1114 21st Street, N.W., Washington, D.C. 20036 or delivered to Downtown Copy Center in Room 246 at FCC Headquarters, 1919 M Street, N.W., Washington, D.C. 20036.

NUMBER OF COPIESFOR 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
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	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
Downtown Copy Center 1919 M Street, N.W., Room 246 Washington, D.C. 20036	1	1	1

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 64 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, Downtown Copy Center at 1919 M Street, N.W., Room 246, Washington, D.C. 20036, Telephone (202) 452-1422.

For further information regarding these procedures, contact:

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

Approved by OMB
3060-0395
Expires 10/31/92

Estimated Average Burden Hours Per Response: 240 hours

SUMMARY

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

	<u>Pages</u>
Table I - Balance Sheet Accounts	3 thru 5
Table II - Income Statement Accounts	6 thru 9
Table III - Statement of Cash Flows	10 thru 11
Table IV - Investments in Affiliates and Other Companies	12 thru 19
Table V - Analysis of Assets Purchased From or Sold To Affiliates	20 thru 21
Table VI - Analysis of Services Purchased From or Sold to Affiliates	22 thru 23
Table VII - Net Deferred Income Taxes	24 thru 26
Table VIII - Pension Cost	27 thru 30
Row and Column Descriptions	31 thru 65
Certification	66

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 results of 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.

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. This report also collects financial data concerning cash flows, affiliate transactions, deferred income taxes, and pension costs. 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 240 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 DC 20554, and to the Office of Management and Budget, Office of Information and Regulatory Affairs, Washington, DC 20503.

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/92

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

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title	Amount
	(a)	(b)
	<u>Current Assets</u>	
1130	Cash	
1140	Special cash deposits	
1150	Working cash advances	
1160	Temporary investments	
1120	Cash and equivalents	
1180	Telecommunications accounts receivable	
1181	Accounts receivable allowance-telecommunications	
1190	Other accounts receivable	
1191	Accounts receivable allowance-other	
1200	Notes receivable	
1201	Notes receivable allowance	
1210	Interest and dividends receivable	
1220	Inventories	
120	Total Noncash current (excluding prepayments)	
1290	Prepaid rents	
1300	Prepaid taxes	
1310	Prepaid insurance	
1320	Prepaid directory expenses	
1330	Other prepayments	
1280	Prepayments	
1350	Other Current Assets	
130	Total Current Assets	
	<u>Noncurrent Assets</u>	
1401	Investments in affiliated companies	
1402	Investments in nonaffiliated companies	
1406	Nonregulated investments	
1407	Unamortized debt issuance expense	
1408	Sinking funds	
1410	Other noncurrent assets	
1438	Deferred maintenance and retirements	
1439	Deferred charges	
1500	Other jurisdictional assets-net	
150	Total Noncurrent Assets	

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From xxx yyyy To xxx yyyy
COSA: xxxx

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE I

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Beginning Balance (ab)	Additions (ac)	Retirements (ad)	Transfers/ Adjustments (ae)	Ending Balance (af)
	<u>Plant</u>					
2001	TPIS					
2002	PHPTU					
2003	TPUC-short term					
2004	TPUC-long term					
2005	Telecom plant adjstmnt					
2006	Nonoperating plant					
2007	Goodwill					
210	Total Plant					
	<u>TPIS - General Support</u>					
2111	Land					
2112	Motor vehicles					
2113	Aircraft					
2114	Special purpose vehic					
2115	Garage work equipment					
2116	Other work equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	Gen purpose computers					
2110	Land & Support					
	<u>TPIS - Central Office</u>					
2211	Analog elec switch					
2212	Digit elec switch					
2215.1	Step-by-step switching					
2215.2	Crossbar switching					
2215.3	Other elec-mechan sw					
2215	Electro-mechan sw					
2210	Gen Office-Sw					
2220	Operator sys					
2231.1	Satellite & earth sta					
2231.2	Other radio facilities					
2231	Radio systems					
2232	Circuit equipment					
2230	Transmission					
	<u>TPIS - IOT</u>					
2311	Station apparatus					
2321	Customer premise wire					
2341	Large PBX					
2351	Publ tel trmnal equip					
2362	Other terminal equip					
2310	IOT					
	<u>TPIS - Cable & Wire</u>					
2411	Poles					
2421	Aerial cable					
2422	Underground cable					
2423	Buried cable					
2424	Submarine cable					
2425	Deep sea cable					
2426	Intrabldg network cble					
2431	Aerial wire					
2441	Conduit systems					
2410	Cable & Wire					
	<u>TPIS - Amortiz Assets</u>					
2681	Capital Leases					
2682	Leasehold improvements					
2680	Amort Tangible					
2690	Intangibles					
260	Total TPIS					

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ARMIS USOA REPORT

Approved by OMB
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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxx VERSION
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx SUBMISSION x
PERIOD: From mm yy To mm yy TABLE I
COSA: xxxx

TABLE I - BALANCE SHEET ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Depreciation and Amortization</u>	
3100	Accumulated depreciation	
3200	Accumulated depreciation - PHFTU	
3300	Accumulated depreciation - Nonoperating	
3410	Accumulated amortization - Capitalized leases	
3420	Accumulated amortization - Leasehold improvements	
3400	Accumulated amortization - Tangible	
3500	Accumulated amortization - Intangible	
3600	Accumulated amortization - Other	
340	Total Depreciation and Amortization	
350	Net Plant	
360	Total Assets	
	<u>Current Liabilities</u>	
4010	Accounts Payable	
4020	Notes payable	
4030	Advanced billing and payments	
4040	Customer's deposits	
4050	Current maturities - long-term debt	
4060	Current maturities - capital leases	
4070	Income taxes - accrued	
4080	Other taxes - accrued	
4100	Net current deferred operating income taxes	
4110	Net current deferred nonoperating income taxes	
4120	Other accrued liabilities	
4130	Other current liabilities	
410	Total Current Liabilities	
	<u>Long-Term Debt</u>	
4210	Funded debt	
4220	Premium on long-term debt	
4230	Discount on long-term debt	
4240	Reacquired debt	
4250	Obligations under capital leases	
4260	Advances from affiliated companies	
4270	Other long-term debt	
420	Total Long-Term Debt	
	<u>Other Liabilities and Deferred Credits</u>	
4310	Other long-term liabilities	
4320	Unamortized operating investment tax credits - net	
4330	Unamortized nonoperating investment tax crs - net	
4340	Net noncurrent deferred operating income taxes	
4350	Net noncurrent deferred nonoperating income taxes	
4360	Other deferred credits	
4370	Other jurisdictional liabilities/deferred crs - net	
430	Total Other Liabilities and Deferred Credits	
	<u>Stockholders' Equity</u>	
4510	Capital stock	
4520	Additional paid-in capital	
4530	Treasury stock	
4540	Other Capital	
4550	Retained earnings	
440	Total Stockholders' Equity	
450	Total Liabilities & Stockholders' Equity	
460	Retained Earnings (Beginning of Year)	
465	Net Income	
470	Dividends Declared	
475	Miscellaneous Debits	
480	Miscellaneous Credits	
490	Retained Earnings (End of Year)	

FCC REPORT 43-02
ARMIS USOA REPORT

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COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From xxx xxxxx To xxx xxxxx
COSA: xxx

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (a)	Amount (b)
	<u>REVENUE ACCOUNTS</u>	
	<u>Local Network Service Revenues</u>	
5001	Basic area revenue	
5002	Optional extended area revenue	
5003	Cellular mobile service revenue	
5004	Other mobile service revenue	
510	Basic local service rev (Class A Account 5000)	
5010	Public telephone revenue	
5040	Local private line revenue	
5050	Customer premises revenue	
5060	Other local exchange revenue	
5069	Other local exchange revenue settlements	
520	Basic local service revenue	
	<u>Network Access Services Revenues</u>	
5081	End user revenue	
5082	Switched access revenue	
5083	Special access revenue	
5084	State access revenue	
5080	Network access revenue	
	<u>Long Distance (LD) Network Services Revenues</u>	
5100	LD Message Revenue (Class A)	
5111	LD inward-only revenue	
5112	LD outward-only revenue	
5110	Unidirectional LD Revenue	
5121	Subvoice grade LD private network revenue	
5122	Voice grade LD private network revenue	
5123	Audio program grade LD private network revenue	
5124	Video program grade LD private network revenue	
5125	Digital transmission LD private network revenue	
5126	LD private network switching revenue	
5128	Other LD private network revenue	
5129	Other LD private network revenue settlements	
5120	Long distance private network revenue	
5160	Other long distance revenue	
5169	Other long distance revenue settlements	
525	LD Network Services Revenues	
	<u>Miscellaneous Revenues</u>	
5230	Directory revenue	
5240	Rent revenue	
5250	Corporate operations revenue	
5261	Special billing arrangements revenue	
5262	Customer operations revenue	
5263	Plant operations revenue	
5264	Other incidental regulated revenue	
5269	Other revenue settlements	
5260	Miscellaneous revenues (Class A)	
5270	Carrier billing and collection revenue	
5280	Nonregulated revenue	
5200	Miscellaneous revenues	
	<u>Uncollectible Revenues</u>	
5301	Uncollectible revenue-telecommunications	
5302	Uncollectible revenue-other	
5300	Uncollectible revenue	
530	Total Operating Revenues	

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ARMIS USOA REPORT

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Expires 10/31/92

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mm yyyy To mm yyyy
COSAs: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	EXPENSE ACCOUNTS					
	Plant Specific Ops					
6112	Motor vehicle					
610	Clearance - MV					
615	Net Balance - MV					
6113	Aircraft					
620	Clearance - Aircr					
625	Net Balance - Aircr					
6114	Special purpose vehicle					
630	Clearance - SPV					
635	Net Balance - SPV					
6115	Garage work equipment					
6116	Other work equipment					
640	Clearance - OWE					
645	Net Balance - OWE					
6110	Network support					
6121	Land & building					
6122	Furniture & artworks					
6123	Office equipment					
6124	Gen purpose computers					
6120	General support					
6211	Analog electronic					
6212	Digital electronic					
6215	Electro-mechanical					
6210	Cntrl Office Sw					
6220	Operator systems					
6231	Radio systems					
6232	Circuit equipment					
6230	Cntrl office Tr					
6311	Station apparatus					
6341	Large PBX					
6351	Public tel tmnl equip					
6362	Other terminal equip					
6310	IOT expense					
6411	Poles					
6421	Aerial cable					
6422	Underground cable					
6423	Buried cable					
6424	Submarine cable					
6425	Deep sea cable					
6426	Intrabldg network cable					
6431	Aerial wire					
6441	Conduit Systems					
6410	Cable & Wire					
650	Total Plant Spc					
	Plant Nonspecific Ops					
6511	PHFTU				N/A	
6512	Provisioning				N/A	
660	Clearance - Prov				N/A	
665	Net Balance - Prov				N/A	
6510	Other FF&E Exp				N/A	
6531	Power				N/A	
6532	Network administration				N/A	
6533	Testing				N/A	
6534	Plant ops admin				N/A	
670	Clearance - POA				N/A	
675	Net Balance - POA				N/A	
6535	Engineering				N/A	
680	Clearance - Eng				N/A	
685	Net Balance - Eng				N/A	
6530	Network Ops				N/A	
6540	Access				N/A	
6561	Depreciation-TPIS		N/A	N/A	N/A	
6562	Depreciation-PHFTU		N/A	N/A	N/A	
6563	Amortisation-tangible		N/A	N/A	N/A	
6564	Amortisation-intangible		N/A	N/A	N/A	
6565	Amortisation-other		N/A	N/A	N/A	
6560	Dep & Amort Exp		N/A	N/A	N/A	
690	Total Plant Non				N/A	

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/92

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mm yy To mm yy
COSA: xxxx

xxxxxxxxxxx VERSION
SUBMISSION x
TABLE II

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (aa)	Total (ab)	Salaries and Wages (ac)	Benefits (ad)	Rents (ae)	Other Expenses (af)
	<u>Customer Operations</u>					
6611	Product management				N/A	
6612	Sales				N/A	
6613	Product Advertising				N/A	
6610	Marketing Expense				N/A	
6621	Call Completion				N/A	
6622	Number Services				N/A	
6623	Customer Services				N/A	
6620	Services Expense				N/A	
700	Total Cust Ops				N/A	
	<u>Corporate Operations</u>					
6711	Executive				N/A	
6712	Planning				N/A	
6710	Exec & Planning				N/A	
6721	Accounting & finance				N/A	
6722	External relations				N/A	
6723	Human resources				N/A	
6724	Information management				N/A	
6725	Legal				N/A	
6726	Procurement				N/A	
6727	Research & development				N/A	
6728	Other general & admin				N/A	
6720	General & Admin				N/A	
6790	Provis uncollect notes		N/A	N/A	N/A	
710	Total Corp Ops				N/A	
720	Total Ops Exp					
730	Net Ops Rev		N/A	N/A	N/A	N/A

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
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COMPANY:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxx	VERSION
STUDY AREA:	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx		SUBMISSION x
PERIOD:	From mmm yyyy To mmm yyyy		TABLE II
COSA:	xxxx		

TABLE II - INCOME STATEMENT ACCOUNTS
(Dollars in thousands)

Row/Account Number	Account Title (ba)	Amount (bb)
	<u>Other Operating Income and Expense</u>	
7110	Income from custom work	
7130	Return from nonreg use of regulated facilities	
7140	Gains/losses from foreign exchange	
7150	Gains/losses from disposition of land & artworks	
7160	Other operating gains and losses	
7100	Other operating income and expenses	
	<u>Operating Taxes</u>	
7210	Operating investment tax credits-net	
7220	Operating federal income taxes	
7230	Operating state and local income taxes	
7240	Operating other taxes	
7250	Provision for deferred operating income tax-net	
7200	Operating Taxes	
	<u>Nonoperating Income and Expense</u>	
7310	Dividend income	
7320	Interest income	
7330	Income from sinking and other funds	
7340	Allowance for funds used during construction(AFUDC)	
7350	Gains/losses from the disposition of property	
7360	Other nonoperating income	
7370	Special charges	
7300	Nonoperating Income and Expense	
	<u>Nonoperating Taxes</u>	
7410	Nonoperating investment tax credits-net	
7420	Nonoperating federal income taxes	
7430	Nonoperating state and local income taxes	
7440	Nonoperating other taxes	
7450	Provision for deferred nonoperating income tax-net	
7400	Nonoperating Taxes	
	<u>Interest and Related Items</u>	
7510	Interest on funded debt	
7520	Interest expense-capital leases	
7530	Amortization of debt issuance expense	
7540	Other interest deductions	
7500	Interest and Related Items	
	<u>Extraordinary Items</u>	
7610	Extraordinary income credits	
7620	Extraordinary income charges	
7630	Current inc tax effect of extraordinary items-net	
7640	Provision for deferred inc tax effect of items-net	
7600	Extraordinary Items	
	<u>Jurisdictional Differences & Nonregulated Income</u>	
7910	Income effects of jurisdictional differences-net	
7990	Nonregulated net income	
790	Net Income	

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE III - STATEMENT OF CASH FLOWS
 (Dollars in thousands)

Row/ No.	Description (a)	Amount (b)	Amount (c)
<u>INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS:</u>			
<u>Cash Flows From Operating Activities:</u>			
8000	Net Income/Loss	N/A	
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:			
8010	Depreciation and Amortization		N/A
8020	Provision for Losses for Accounts Receivables		N/A
8030	Deferred Income Taxes - Net		N/A
8040	Unamortized ITC - Net		N/A
8050	Allowance for Funds Used During Construction		N/A
8060	Net Change in Operating Receivables		N/A
8070	Net Change in Materials, Supplies & Inventories		N/A
8080	Net Change in Operating Payables & Accrued Liabilities		N/A
8090	Net Change in Other Assets and Deferred Charges		N/A
8100	Net Change in Other Liabilities and Deferred Credits		N/A
8110	Other		N/A
8120	Total Adjustments	N/A	
8130	Net Cash Provided by/Used in Operating Activities	N/A	
<u>Cash Inflows/Outflows from Investing Activities:</u>			
8140	Construction/Acquisition of Property, Plant and Equipment		N/A
8150	Proceeds from Disposals of Property, Plant and Equipment		N/A
8160	Investments in & Advances to Affiliates		N/A
8170	Proceeds from Repayment of Advances		N/A
8180	Other Investing Activities		N/A
8190	Net Cash Provided by/Used in Investment Activities	N/A	

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 TABLE III

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE III - STATEMENT OF CASH FLOWS
 (Dollars in thousands)

Row No.	Description (a)	Amount (b)	Amount (c)
Cash Flows from Financing Activities:			
8200	Net Increase/Decrease in Short-Term Debt		N/A
8210	Advances from Affiliates		N/A
8220	Repayment of Advances from Affiliates		N/A
8230	Proceeds from Long-Term Debt		N/A
8240	Repayment of Long-Term Debt		N/A
8250	Payment of Capital Lease Obligations		N/A
8260	Proceeds from Issue of Common/Equity Investment from Parent		N/A
8270	Repurchase of Treasury Shares		N/A
8280	Dividends Paid		N/A
8290	Other Financing Activities		N/A
8300	Net Cash Provided by Financing Activities	N/A	
8310	Effect of Exchange Rate Changes on Cash	N/A	
8320	Net Increase/Decrease in Cash and Cash Equivalents	N/A	
8330	Cash & Cash Equivalents-Beginning of Period	N/A	
8340	Cash & Cash Equivalents-End of Period	N/A	

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1401/1402					Adjustments (g)	Net (h)
			Common (c)	Preferred (d)	Advances (e)	LT Debt (f)			
8350	N/A								
8351	N/A								
8352	N/A								
8353	N/A								
8354	N/A								
8355	N/A								
8356	N/A								
8357	N/A								
8358	N/A								
8359	N/A								
8360	N/A								
8361	N/A								
8362	N/A								
8363	N/A								
8364	N/A								
8365	N/A								
8366	N/A								
8367	N/A								
8368	N/A								
8369	N/A								
8370	N/A								
8371	N/A								
8372	N/A								
8373	N/A								
8374	N/A								
8375	N/A								
8376	N/A								
8377	N/A								
8378	N/A								
8379	All Others	N/A							
8380	Total-Equity Method	N/A							

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: - xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Account 1160				Account 1180			
		Beg Balance (i)	Gross Dr (j)	Gross Cr (k)	Net (l)	Beg Balance (m)	Gross Dr (n)	Gross Cr (o)	Net (p)

AFFILIATED COMPANIES

Equity Method:

8350	N/A								
8351	N/A								
8352	N/A								
8353	N/A								
8354	N/A								
8355	N/A								
8356	N/A								
8357	N/A								
8358	N/A								
8359	N/A								
8360	N/A								
8361	N/A								
8362	N/A								
8363	N/A								
8364	N/A								
8365	N/A								
8366	N/A								
8367	N/A								
8368	N/A								
8369	N/A								
8370	N/A								
8371	N/A								
8372	N/A								
8373	N/A								
8374	N/A								
8375	N/A								
8376	N/A								
8377	N/A								
8378	N/A								
8379	All Others								
8380	Total-Equity Methd								

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STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

SUBMISSION x

PERIOD: From mmmmm yyyy To mmmmm yyyy

TABLE IV.A

COSA: xxxx

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

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

AFFILIATED COMPANIES

Cost Method:

8390	N/A							
8391	N/A							
8392	N/A							
8393	N/A							
8394	N/A							
8395	N/A							
8396	N/A							
8397	N/A							
8398	N/A							
8399	N/A							
8400	N/A							
8401	N/A							
8402	N/A							
8403	N/A							
8404	N/A							
8405	N/A							
8406	N/A							
8407	N/A							
8408	N/A							
8409	N/A							
8410	N/A							
8411	N/A							
8412	N/A							
8413	N/A							
8414	N/A							
8415	N/A							
8416	N/A							
8417	N/A							
8418	N/A							
8419	All Others	N/A						
8420	Total-Cost Method	N/A						
8430	Total Affiliates	N/A						
8440	Non-Affiliates	N/A						
8450	Total Investment	N/A						

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 TABLE IV.A

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE IV.A - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Account 1160				Account 1180			
		Beg Balance (i)	Gross Dr (j)	Gross Cr (k)	Net (l)	Beg Balance (m)	Gross Dr (n)	Gross Cr (o)	Net (p)

AFFILIATED COMPANIES

Cost Method:

8390	N/A								
8391	N/A								
8392	N/A								
8393	N/A								
8394	N/A								
8395	N/A								
8396	N/A								
8397	N/A								
8398	N/A								
8399	N/A								
8400	N/A								
8401	N/A								
8402	N/A								
8403	N/A								
8404	N/A								
8405	N/A								
8406	N/A								
8407	N/A								
8408	N/A								
8409	N/A								
8410	N/A								
8411	N/A								
8412	N/A								
8413	N/A								
8414	N/A								
8415	N/A								
8416	N/A								
8417	N/A								
8418	N/A								
8419	All Others								
8420	Total-Cost Method								
8430	Total Affiliates								
8440	Non-Affiliates								
8450	Total Investment								

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SUBMISSION x

TABLE IV.B

COMPANY: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
 STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXX
 PERIOD: From ~~mmmm~~ yyyy To ~~mmmm~~ yyyy
 COSA: XXXX

TABLE IV.B - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
 (Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1190			Net (f)
			Beg Balance (c)	Gross Dr (d)	Gross Cr (e)	

AFFILIATED COMPANIES

Equity Method:

9350	N/A					
9351	N/A					
9352	N/A					
9353	N/A					
9354	N/A					
9355	N/A					
9356	N/A					
9357	N/A					
9358	N/A					
9359	N/A					
9360	N/A					
9361	N/A					
9362	N/A					
9363	N/A					
9364	N/A					
9365	N/A					
9366	N/A					
9367	N/A					
9368	N/A					
9369	N/A					
9370	N/A					
9371	N/A					
9372	N/A					
9373	N/A					
9374	N/A					
9375	N/A					
9376	N/A					
9377	N/A					
9378	N/A					
9379	All Others					
9380	Total-Equity Methd					

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TABLE IV.B

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmmmm yyyy To mmmmm yyyy
COSA: xxxx

TABLE IV.B - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Account 1200				Account 1210				Total (o)
		BegBalance (g)	Gross Dr (h)	Gross Cr (i)	Net (j)	BegBalance (k)	Gross Dr (l)	Gross Cr (m)	Net (n)	

AFFILIATED COMPANIES

Equity Method:

9350	N/A									
9351	N/A									
9352	N/A									
9353	N/A									
9354	N/A									
9355	N/A									
9356	N/A									
9357	N/A									
9358	N/A									
9359	N/A									
9360	N/A									
9361	N/A									
9362	N/A									
9363	N/A									
9364	N/A									
9365	N/A									
9366	N/A									
9367	N/A									
9368	N/A									
9369	N/A									
9370	N/A									
9371	N/A									
9372	N/A									
9373	N/A									
9374	N/A									
9375	N/A									
9376	N/A									
9377	N/A									
9378	N/A									
9379	All Other									
9380	Total-Equity Methd									

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COMPANY: xxx

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STUDY AREA: xxx

SUBMISSION x

PERIOD: From mmmn yyyy To mmmn yyyy

TABLE IV.B

COSA: xxxx

TABLE IV.B - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Company Name (b)	Account 1190			Net (f)
			Beg Balance (c)	Gross Dr (d)	Gross Cr (e)	

AFFILIATED COMPANIES

Cost Method:

9390	N/A					
9391	N/A					
9392	N/A					
9393	N/A					
9394	N/A					
9395	N/A					
9396	N/A					
9397	N/A					
9398	N/A					
9399	N/A					
9400	N/A					
9401	N/A					
9402	N/A					
9403	N/A					
9404	N/A					
9405	N/A					
9406	N/A					
9407	N/A					
9408	N/A					
9409	N/A					
9410	N/A					
9411	N/A					
9412	N/A					
9413	N/A					
9414	N/A					
9415	N/A					
9416	N/A					
9417	N/A					
9418	N/A					
9419	All Others					
9420	Total-Cost Method					
9430	Total Affiliates					
9440	Non-Affiliates					
9450	Total Investment					

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SUBMISSION X
TABLE IV.B

COMPANY: XX
STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
PERIOD: From mmmmm yyyy To mmmmm yyyy
COSA: XXXX

TABLE IV.B - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES
(Dollars in thousands)

Row No.	Classification (a)	Account 1200				Account 1210				Total (o)
		BegBalance (g)	Gross Dr (h)	Gross Cr (i)	Net (j)	BegBalance (k)	Gross Dr (l)	Gross Cr (m)	Net (n)	

AFFILIATED COMPANIES

Cost Method:

9390	N/A									
9391	N/A									
9392	N/A									
9393	N/A									
9394	N/A									
9395	N/A									
9396	N/A									
9397	N/A									
9398	N/A									
9399	N/A									
9400	N/A									
9401	N/A									
9402	N/A									
9403	N/A									
9404	N/A									
9405	N/A									
9406	N/A									
9407	N/A									
9408	N/A									
9409	N/A									
9410	N/A									
9411	N/A									
9412	N/A									
9413	N/A									
9414	N/A									
9415	N/A									
9416	N/A									
9417	N/A									
9418	N/A									
9419	All Other									
9420	Total-Cost Method									
9430	Total Affiliates									
9440	Non-Affiliates									
9450	Total Investment									

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COMPANY: xx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

PERIOD: From mmmmm yyyy To mmmmm yyyy

COSA: xxxx

SUBMISSION x

TABLE V

TABLE V - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Prevailing Markt Price (f)	Total Purch/Sales (g)
---------	--------------------	-----------------------	-------------------	-----------------------	------------	----------------------------	-----------------------

A. ANALYSIS OF ASSETS PURCHASED FROM AFFILIATES

8460	N/A						
8461	N/A						
8462	N/A						
8463	N/A						
8464	N/A						
8465	N/A						
8466	N/A						
8467	N/A						
8468	N/A						
8469	N/A						
8470	N/A						
8471	N/A						
8472	N/A						
8473	N/A						
8474	N/A						
8475	N/A						
8476	N/A						
8477	N/A						
8478	N/A						
8479	N/A						
8480	N/A						
8481	N/A						
8482	N/A						
8483	N/A						
8484	N/A						
8485	N/A						
8486	N/A						
8487	N/A						
8488	N/A						
8489	N/A						
8490	N/A						
8491	N/A						
8492	N/A						
8493	N/A						
8494	N/A						
8495	N/A						
8496	N/A						
8497	N/A						
8498	N/A						
8499	From All Other	N/A					
8500	Total Purchase	N/A					

COMPANY: xxx
 STUDY AREA: xxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

3060-0395
 Expires 10/31/92
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 SUBMISSION x
 TABLE V

TABLE V - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES
 (Dollars in Thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Net Book Cost (c)	Fair Market Value (d)	Tariff (e)	Prevailing Markt Price (f)	Total Purch/Sales (g)
8510	N/A						
8511	N/A						
8512	N/A						
8513	N/A						
8514	N/A						
8515	N/A						
8516	N/A						
8517	N/A						
8518	N/A						
8519	N/A						
8520	N/A						
8521	N/A						
8522	N/A						
8523	N/A						
8524	N/A						
8525	N/A						
8526	N/A						
8527	N/A						
8528	N/A						
8529	N/A						
8530	N/A						
8531	N/A						
8532	N/A						
8533	N/A						
8534	N/A						
8535	N/A						
8536	N/A						
8537	N/A						
8538	N/A						
8539	N/A						
8540	N/A						
8541	N/A						
8542	N/A						
8543	N/A						
8544	N/A						
8545	N/A						
8546	N/A						
8547	N/A						
8548	N/A						
8549	To All Other	N/A					
8550	Total Sales	N/A					

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TABLE VI

COMPANY: XX

STUDY AREA: XXXXXXXXXXXXXXXXXXXXXXXX

PERIOD: From mmmn yyyy To mmmn yyyy

COSA: XXXX

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Markt Price (e)	Total Purch/Sales (f)
---------	--------------------	-----------------------	----------------------------	-----------------	----------------------------	-----------------------

A. ANALYSIS OF PURCHASES FROM AFFILIATES:

8570	N/A					
8571	N/A					
8572	N/A					
8573	N/A					
8574	N/A					
8575	N/A					
8576	N/A					
8577	N/A					
8578	N/A					
8579	N/A					
8580	N/A					
8581	N/A					
8582	N/A					
8583	N/A					
8584	N/A					
8585	N/A					
8586	N/A					
8587	N/A					
8588	N/A					
8589	N/A					
8590	N/A					
8591	N/A					
8592	N/A					
8593	N/A					
8594	N/A					
8595	N/A					
8596	N/A					
8597	N/A					
8598	N/A					
8599	N/A					
8600	N/A					
8601	N/A					
8602	N/A					
8603	N/A					
8604	N/A					
8605	N/A					
8606	N/A					
8607	N/A					
8608	N/A					
8609	From All Other	N/A				
8610	Total Purchase	N/A				

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STUDY AREA: xxx

SUBMISSION x

PERIOD: From ~~mmmm~~ yyyy To ~~mmmm~~ yyyy

TABLE VI

COSA: xxxx

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES
(Dollars in thousands)

Row No.	Classification (a)	Name of Affiliate (b)	Fully Distributed Cost (c)	Tariff Rate (d)	Prevailing Markt Price (e)	Total Purch/Sales (f)
---------	--------------------	-----------------------	----------------------------	-----------------	----------------------------	-----------------------

B. ANALYSIS OF SALES TO AFFILIATES:

8620	N/A					
8621	N/A					
8622	N/A					
8623	N/A					
8624	N/A					
8625	N/A					
8626	N/A					
8627	N/A					
8628	N/A					
8629	N/A					
8630	N/A					
8631	N/A					
8632	N/A					
8633	N/A					
8634	N/A					
8635	N/A					
8636	N/A					
8637	N/A					
8638	N/A					
8639	N/A					
8640	N/A					
8641	N/A					
8642	N/A					
8643	N/A					
8644	N/A					
8645	N/A					
8646	N/A					
8647	N/A					
8648	N/A					
8649	N/A					
8650	N/A					
8651	N/A					
8652	N/A					
8603	N/A					
8654	N/A					
8655	N/A					
8656	N/A					
8657	N/A					
8658	N/A					
8659	From All Other	N/A				
8660	Total Sales	N/A				

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE VII - NET DEFERRED INCOME TAXES
 (Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr Accrual (d)	Current Yr Amortize (e)	Adjustments (f) (g)		End of Year Balance (h)
---------	-----------------	-----------------	-------------	------------------------	-------------------------	---------------------	--	-------------------------

NET DEFERRED OPERATING INCOME TAXES - ACCOUNTS 4100 AND 4340:

Property Related:

Net Current Deferred Operating Income Taxes (Account 4100)

Provision for Deferred Operating Income Taxes - Net

8670	Federal Income Taxes		N/A					
8671	State and Local Income Taxes		N/A					
8672	Total Net Current Op Inc Taxes		7250					

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

8680	Federal Income Taxes		N/A					
8681	State and Local Income Taxes		N/A					
8682	Total Net Noncurr Op Inc Taxes		7250					
8690	Tot Prop Rel Def Op Inc Taxes		N/A					

Nonproperty Related:

Net Current Deferred Operating Income Taxes (Account 4100)

Provision for Deferred Operating Income Taxes - Net

8700	Federal Income Taxes		N/A					
8701	State and Local Income Taxes		N/A					
8702	Total Net Current Op Inc Taxes		7250					

Net Noncurrent Deferred Operating Income Taxes (Account 4340)

Provision for Deferred Operating Income Taxes - Net

8710	Federal Income Taxes		N/A					
8711	State and Local Income Taxes		N/A					
8712	Total Net Noncurr Op Inc Taxes		7250					
8720	Tot Nonprop Rel Def Op Inc Tax		N/A					

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmmm yyyy To mmmmm yyyy
 COSA: xxxx

TABLE VII - NET DEFERRED INCOME TAXES
 (Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr Accrual (d)	Current Yr Amortize (e)	Adjustments (f) (g)		End of Year Balance (h)
---------	-----------------	-----------------	-------------	------------------------	-------------------------	---------------------	--	-------------------------

NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350:

Property Related:

Net Current Deferred Nonoperating Income Taxes (Account 4110)

Provision for Deferred Nonoperating Income Taxes - Net

8730	Federal Income Taxes		7450					
8731	State and Local Income Taxes		7450					

Deferred Income Tax Effect of Extraordinary Items - Net

8740	Federal Income Taxes		7640					
8741	State and Local Income Taxes		7640					
8750	Tot Net Current Nonop Inc Txs		N/A					

Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)

Provision for Deferred Nonoperating Income Taxes - Net

8760	Federal Income Taxes		7450					
8761	State and Local Income Taxes		7450					

Deferred Income Tax Effect of Extraordinary Items - Net

8770	Federal Income Taxes		7640					
8771	State and Local Income Taxes		7640					
8780	Total Net NonCurr Nonop Inc Tx		N/A					
8790	Tot Prop Rel Def Nonop Inc Txs		N/A					

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From mmmmm yyyy To mmmmm yyyy
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TABLE VII - NET DEFERRED INCOME TAXES
(Dollars in thousands)

Row No.	Particulars (a)	Beg Balance (b)	Account (c)	Current Yr	Current Yr	Adjustments		End of Year
				Accrual (d)	Amortize (e)	Debit (f)	Credit (g)	Balance (h)

NET DEFERRED NONOPERATING INCOME TAXES - ACCOUNTS 4110 AND 4350 (cont):

Nonproperty Related:

Net Current Deferred Nonoperating Income Taxes (Account 4110)

Provision for Deferred Nonoperating Income Taxes - Net

8800	Federal Income Taxes		7450						
8801	State and Local Income Taxes		7450						

Deferred Income Tax Effect of Extraordinary Items - Net

8810	Federal Income Taxes		7640						
8811	State and Local Income Taxes		7640						
8820	Tot Net Current Nonop Inc Txs		N/A						

Net Noncurrent Deferred Nonoperating Income Taxes (Account 4350)

Provision for Deferred Nonoperating Income Taxes - Net

8830	Federal Income Taxes		7450						
8831	State and Local Income Taxes		7450						

Deferred Income Tax Effect of Extraordinary Items - Net

8840	Federal Income Taxes		7640						
8841	State and Local Income Taxes		7640						
8850	Tot Net Noncurr Nonop Inc Txs		N/A						

8860	Tot Nonpro Rel Def Monop In Tx		N/A						
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 TABLE VIII

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From ~~mmmm~~ yyyy To ~~mmmm~~ yyyy
 COSA: xxxx

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row/ No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)

MANAGEMENT PLAN DATA:

8870	Accumulated Benefit Obligation		
8871	Projected Benefit Obligation		
8872	Fair Value of Plan Assets		
8873	Discount Rate for Settlement of Liabilities		
8874	Expected Long Term Return on Assets		

Net Periodic Pension Cost:

8880	Service Cost		
8881	Interest Cost		
8882	Return on Plan Assets		
8883	Amortization of Transition Amount		
8884	Amortization of Gains or Losses		
8885	Total		

8890	Number of Active Employees		
8891	Number of Retired Employees		

REPORTING COMPANY:

9000	Minimum Required Contribution		
9001	Actual Contribution		
9002	Maximum Amount Deductible		
9003	Benefit Payments		

9010	Pension Cost		
9011	Pension Cost Capitalized		
9012	Accumulated Pension Asset/Liability-End of Yr		

9020	Number of Active Employees		
9021	Number of Retired Employees		

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 TABLE VIII

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmmn yyyy To mmmn yyyy
 COSA: xxxx

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)

NON-MANAGEMENT PLAN DATA:

9030	Accumulated Benefit Obligation		
9031	Projected Benefit Obligation		
9032	Fair Value of Plan Assets		
9033	Discount Rate for Settlement of Liabilities		
9034	Expected Long Term Return on Assets		

Net Periodic Pension Cost:

9040	Service Cost		
9041	Interest Cost		
9042	Return on Plan Assets		
9043	Amortization of Transition Amount		
9044	Amortization of Gains or Losses		
9045	Total		

9050	Number of Active Employees		
9051	Number of Retired Employees		

REPORTING COMPANY:

9060	Minimum Required Contribution		
9061	Actual Contribution		
9062	Maximum Amount Deductible		
9063	Benefit Payments		
9070	Pension Cost		
9071	Pension Cost Capitalized		
9072	Accumulated Pension Asset/Liability-End of Yr		

9080	Number of Active Employees		
9081	Number of Retired Employees		

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 TABLE VIII

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

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)
ALTERNATIVE MANAGEMENT PLAN DATA:			
9090	Accumulated Benefit Obligation		
9091	Projected Benefit Obligation		
9092	Fair Value of Plan Assets		
9093	Discount Rate for Settlement of Liabilities		
9094	Expected Long Term Return on Assets		
Net Periodic Pension Cost:			
9100	Service Cost		
9101	Interest Cost		
9102	Return on Plan Assets		
9103	Amortization of Transition Amount		
9104	Amortization of Gains or Losses		
9105	Total		
9110	Number of Active Employees		
9111	Number of Retired Employees		
REPORTING COMPANY:			
9120	Minimum Required Contribution		
9121	Actual Contribution		
9122	Maximum Amount Deductible		
9123	Benefit Payments		
9130	Pension Cost		
9131	Pension Cost Capitalized		
9132	Accumulated Pension Asset/Liability-End of Yr		
9140	Number of Active Employees		
9141	Number of Retired Employees		

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

3060-0395
 Expires 10/31/92
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 SUBMISSION x
 TABLE VIII

TABLE VIII - PENSION COST
 (Dollars in thousands)

Row No.	Description (a)	Amount	
		Current Year (b)	Previous Year (c)

ALTERNATIVE NON-MANAGEMENT PLAN DATA:

9150	Accumulated Benefit Obligation		
9151	Projected Benefit Obligation		
9152	Fair Value of Plan Assets		
9153	Discount Rate for Settlement of Liabilities		
9154	Expected Long Term Return on Assets		

Net Periodic Pension Cost:

9160	Service Cost		
9161	Interest Cost		
9162	Return on Plan Assets		
9163	Amortization of Transition Amount		
9164	Amortization of Gains or Losses		
9165	Total		

9170	Number of Active Employees		
9171	Number of Retired Employees		

REPORTING COMPANY:

9180	Minimum Required Contribution		
9181	Actual Contribution		
9182	Maximum Amount Deductible		
9183	Benefit Payments		

9190	Pension Cost		
9191	Pension Cost Capitalized		
9192	Accumulated Pension Asset/Liability-End of Yr		

9200	Number of Active Employees		
9201	Number of Retired Employees		

TABLES I AND II - ROW INSTRUCTIONS

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.

TABLE I - BALANCE SHEET ACCOUNTS

1120. Cash and Equivalents - For Class A companies this amount equals the total of Row/Account 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/Account 1180 + 1190 + 1200 + 1210 + 1220 - 1181 - 1191 - 1201.
1280. Prepayments - For Class A companies this amount equals the total of Row/Account 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/Account 1120, 120, 1280 and 1350.
150. Total Noncurrent Assets - This amount equals the total of Row/Account 1401 through 1500.
210. Total Plant - This amount equals the total of Row/Account 2001 through 2007.
2110. Land and Support - For Class A companies this amount equals the total of Row/Account 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/Account 2215.1 through 2215.3.
2210. Central Office - Switching - For Class A companies this amount equals the total of Row/Account 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/Account 2231.1 and 2231.2.
2230. Transmission - For Class A companies this amount equals the total of Row/Account 2231 and 2232. For Class B companies this amount equals the balance of account 2230.
2310. Information Origination/Termination - For Class A companies this amount equals the total of Row/Account 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/Account 2411 through 2441. For Class B companies this amount equals the balance of account 2410.
2680. Amortizable Tangible Assets - For Class A companies this amount equals the total of Row/Account 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/Account 2110, 2210, 2220, 2230, 2310, 2410, 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/Account 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/Account 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/Account 130, 150, and 350.
410. Total Current Liabilities - This amount equals the total of Row/Account 4010 through 4130.
420. Total Long Term Debt - This amount equals the total of Row/Account 4210 + 4220 + 4240 + 4250 + 4260 + 4270 - 4230.
430. Total Other Liabilities and Deferred Credits - This amount equals the total of Row/Account 4310 through 4370.
440. Total Stockholders' Equity - This amount equals the total of Row/Account 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.

TABLE II - INCOME STATEMENT ACCOUNTS

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 A 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 Class 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, and 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 this 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 Operating Expenses - This amount equals the total of Row/Account 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
665. Net Balance-Prov - 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-Eng - 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 Expenses - 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. Credit balances should be subtracted. This formula assumes that amounts for investment tax credits (accounts 7210 and 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.
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 (accounts 7210 and 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 the 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.

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.

TABLES I AND II - COLUMN INSTRUCTIONS

TABLE I - BALANCE SHEET ACCOUNTS

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.
- (ad) Retirements - Enter the amount representing plant retired from each account during the reporting period.
- (ae) Transfers/Adjustments - Enter the amount representing transfers to or from each account including adjustments made to each account during the reporting period.
- (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

TABLE II - INCOME STATEMENT ACCOUNTS

Column

- (b) Amount - Enter the ending balance for the reporting period for each account identified in column (a).
- (ab) Total - Enter the ending balance for the reporting period for each account or subsidiary account 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 identified in column (aa). Enter the number of employees at the end of the year in a footnote. This number must be broken down by full time and part time employees.
- (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, traveling expenses, and other miscellaneous costs.
- (bb) Amount - Enter the ending balance for the reporting period for each account identified in column (ba).

TABLE III - 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

8000. 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 II.
8010. 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 II.
8020. 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 II.
8030. 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 II.
8040. 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 II.
8050. 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 II.
8060. 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.

8070. 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.
8080. 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 decreases, enter it as a negative number.
8090. 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 the change as a positive number.
8100. 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.
8110. 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.
8120. Total Adjustments - Enter the total of rows 8010 through 8110.
8130. Net Cash Provided by/Used in Operating Activities - Enter the sum of Rows 8000 and 8120.
8140. 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.
8150. 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 it resulted in a net cash outflow, enter the amount as a negative number.
8160. Investments in and Advances to Affiliates - Enter investments in and advances to affiliates for the current reporting year as a negative number.

8170. Proceeds from Repayment of Advances - Enter the proceeds received during the the current reporting period as a positive number.
8180. 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.
8190. Net Cash Provided by/Used in Investing Activities - Enter the sum of rows 8140 through 8180.
8200. 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.
8210. Advances from Affiliates - Enter the advances received during the current reporting period as a positive number.
8220. Repayment of Advances from Affiliates - Enter advances repaid during the current reporting period as a negative number.
8230. Proceeds from Long-Term Debt - Enter the proceeds received from long-term debt during the current reporting period as a positive number.
8240. Repayment of Long-Term Debt - Enter repayments of long-term debt for the current reporting period as a negative number.
8250. Payment of Capital Lease Obligations - Enter payments of capital lease obligations for the current reporting period as a negative number.
8260. Proceeds from Issuing 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.
8270. Repurchase of Treasury Shares - Enter the cost of treasury shares repurchased during the current reporting period as a negative number.
8280. Dividends Paid - Enter the amount of dividends paid during the current reporting period as a negative number.

8290. 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.
8300. Net Cash Provided by Financing Activities - Enter the total of rows 8200 through 8290.
8310. 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.
8320. Net Increase/Decrease in Cash and Cash Equivalents - Enter the sum of rows 8130, 8190, 8300 and 8310.
8330. 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.
8340. Cash and Cash Equivalents at End of Period - Enter the sum of rows 8320 and 8330. This amount equals row 1120, column (b), Table I.

COLUMN DESCRIPTIONS

COLUMN

- (b) Amount - Enter the amounts for rows 8010 through 8110, 8140 through 8180, and 8200 through 8290 in this column.
- (c) Amount - Enter the amounts for rows 8000, 8120, 8130, 8190, 8300, 8310, 8320, 8330 and 8340 in this column.

TABLE IV.A - 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

- 8350 through 8378. 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 8379) may be left blank.
8379. 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 8350 through 8378 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method"
8380. Total-Equity Method - The total of rows 8350 through 8379.
- 8390 through 8418. 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 8419) may be left blank.

8419. 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 8390 through 8418 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
8420. Total-Cost Method - The total of rows 8390 through 8419.
8430. Total Affiliates - The sum of rows 8380 and 8420.
8440. Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.
8450. Total Investment - The sum of rows 8430 and 8440.

COLUMN DESCRIPTIONS

COLUMN

- 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).

TABLE IV.B - 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

- 9350 through 9378. 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 9379) may be left blank.
9379. 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 9350 through 9378 do not provide enough space for all of the reporting carrier's investments in affiliates under the "equity method"
9380. Total-Equity Method - The total of rows 9350 through 9379.
- 9390 through 9418. 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 9419) may be left blank.

9419. 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 9390 through 9418 do not provide enough space for all of the reporting carrier's investments in affiliates under the "cost method."
9420. Total-Cost Method - The total of rows 9390 through 9419.
9430. Total Affiliates - The sum of rows 9380 and 9420.
9440. Non-Affiliates - Enter the aggregate amount of investment in non-affiliates.
9450. Total Investment - The sum of rows 8430 and 8440.

COLUMN DESCRIPTIONS

COLUMN

- (b) 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.
- (c) Beginning Balance - The appropriate portion of the balance of account 1190 at the beginning of the reporting period for each row item.
- (d) Gross Debits - The gross amount of debits to account 1190 during the reporting period for each row item.
- (e) Gross Credits - The gross amount of credits to account 1190 during the reporting period for each row item.
- (f) Net - Column (c) plus column (d) less column (e).
- Account 1200 - Notes receivable, as defined in Section 32.1200 of the Commission's Rules.
- (g) Beginning Balance - The appropriate portion of the balance of account 1200 at the beginning of the reporting period for each row item.

- (h) Gross Debits - The gross amount of debits to account 1200 during the reporting period for each row item.
- (i) Gross Credits - The gross amount of credits to account 1200 during the reporting period for each row item.
- (j) Net - Column (g) plus column (h) less column (i).
- Account 1210 - Notes receivable allowance, as defined in Section 32.1210 of the Commission's Rules.
- (k) Beginning Balance - The appropriate portion of the balance of account 1210 at the beginning of the reporting period for each row item.
- (l) Gross Debits - The gross amount of debits to account 1210 during the reporting period for each row item.
- (m) Gross Credits - The gross amount of credits to account 1210 during the reporting period for each row item.
- (n) Net - Column (k) plus column (l) less column (m).
- (o) Total - The sum of columns (h), (l), and (p) from Table IV.A plus the sum of columns (f), (j) and (n) from Table IV.B.

TABLE V - ANALYSIS OF ASSETS PURCHASED FROM OR SOLD TO AFFILIATES

GENERAL INSTRUCTIONS

This table displays data regarding the purchase of assets from, and the sale of assets to, affiliates. All dollar amounts must be rounded to the nearest thousand dollars.

ROW INSTRUCTIONS

ROW

- 8460 through 8498. Each of these rows is provided for the entry of data associated with the purchase of assets from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased assets from an affiliate. If the carrier has purchased assets from less than 38 affiliates, the remaining rows (including row 8499) may be left blank.
8499. Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 8460 through 8498 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
8500. Total Purchases - The total of rows 8460 through 8499.
- 8510 through 8548. Each of these rows is provided for the entry of data associated with the sale of assets to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold assets to an affiliate. If the carrier has sold assets to less than 38 affiliates, the remaining rows (including row 8549) may be left blank.
8549. Sales To All Other Affiliates - Enter the total amount of remaining sales, if any, from affiliates in this row. This row is to be used only if rows 8510 through 8558 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.

8550. - Total Sales - The total of rows 8510 through 8549.

COLUMN DESCRIPTIONS

COLUMN

- (b) Name of Affiliate - Enter the names of the affiliates from whom assets were purchased for \$100,000 or more in rows 8460 through 8498 and to whom assets were sold for \$100,000 or more in rows 8510 through 8548.
- (c) Net Book Cost - Enter the amount of assets purchased from affiliates at net book cost in rows 8460 through 8499 and assets sold to affiliates at net book cost in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (d) Fair Market Value - Enter the amount of assets purchased from affiliates at fair market value in rows 8460 through 8499 and sold to affiliates at fair market value in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (e) Tariff - Enter the amount of assets purchased from affiliates under tariffed rates in rows 8460 through 8499 and sold to affiliates under tariffed rates in rows 8510 through 8549, pursuant to Section 32.27(c).
- (f) Prevailing Market Price - Enter the amount of assets purchased from affiliates at the prevailing market price in rows 8460 through 8499 and sold to affiliates at the prevailing market price in rows 8510 through 8549, pursuant to Sections 32.27(b) and (c).
- (g) Total Purchases/Sales - Enter the total of columns (c), (d), (e), and (f).

TABLE VI - ANALYSIS OF SERVICES PURCHASED FROM OR SOLD TO AFFILIATES

This table displays data regarding the purchase of services from, and the sale of services to affiliates. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

- 8570 through 8608. Each of these rows is provided for entry of data associated with the purchase of services from affiliates. Use one row for each affiliate, in descending order of the amount of purchases from each affiliate. Enter data in only those rows for which the reporting carrier has purchased services from an affiliate. If the carrier has purchased services from fewer than 38 affiliates, the remaining rows (including row 8609) may be left blank.
8609. Purchases From All Other Affiliates - Enter the total amount of remaining purchases, if any, from affiliates in this row. This row is to be used only if rows 8570 through 8608 do not provide enough space for all of the reporting carrier's affiliates from whom purchases were made during the reporting period.
8610. Total Purchases - The total of rows 8570 through 8609.
- 8620 through 8658. Each of these rows is provided for entry of data associated with the sale of services to affiliates. Use one row for each affiliate, in descending order of the amount of sales to each affiliate. Enter data in only those rows for which the reporting carrier has sold services to an affiliate. If the carrier has sold services to fewer than 38 affiliates, the remaining rows (including row 8659) may be left blank.
8659. Sales to All Other Affiliates - Enter the total amount of remaining sales, if any, to affiliates in this row. This row is to be used only if rows 8620 through 8658 do not provide enough space for all of the reporting carrier's affiliates to whom sales were made.
8660. Total Sales - The total of rows 8620 through 8659.

-
COLUMN DESCRIPTIONSCOLUMN

- (b) Name of Affiliate - Enter the name of the affiliates from whom services were purchased for \$100,000 or more in rows 8570 through 8608 and to whom services were sold for \$100,000 or more in rows 8620 through 8658.
- (c) Fully Distributed Cost - Enter the amount of services purchased from affiliates at fully distributed cost in rows 8570 through 8609 and the amount of services sold to affiliates at fully distributed cost in rows 8620 through 8659, pursuant to Section 32.27(d).
- (d) Tariff Rate - Enter the amount of services purchased from affiliates under tariffed rates in rows 8570 through 8609 and the amount of services sold to affiliates under tariffed rates in rows 8620 through 8659, pursuant to 32.27(d).
- (e) Prevailing Market Price - Enter the amount of services purchased from affiliates at the prevailing market price in rows 8570 through 8609 and the amount of services sold to affiliates at the prevailing market price in rows 8620 through 8659, pursuant to 32.27(d).
- (f) Total Purchases/Sales - The total of columns (c), (d), and (e).

- TABLE VII - NET DEFERRED INCOME TAXES

GENERAL INSTRUCTIONS

This table displays data regarding net deferred operating income taxes and net deferred nonoperating income taxes in accounts 4100, 4340, 4110 and 4350. All dollar amounts must be rounded to the nearest thousand.

ROW INSTRUCTIONS

ROW

Property Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from nonproperty related amounts, pursuant to Sections 32.4100(e), 32.4110(h), 32.4340(e) and 32.4350(h) of the Commission's Rules.

Account 4100 - Net current deferred operating income taxes, as defined in Section 32.4100 of the Commission's Rules.

8670. Federal Income Taxes - The amount of property-related, operating federal income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

8671. State and Local Income Taxes - The amount of property-related, operating state and local income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.

8672. Total Net Current Deferred Operating Income Taxes - The total of rows 8670 and 8671.

Account 4340 - Net noncurrent deferred operating income taxes, as defined in Section 32.4340 of the Commission's Rules.

8680. Federal Income Taxes - The amount of property-related, federal income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.

8681. State and Local Income Taxes - The amount of property-related, state and local income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation relating to timing differences that arise from regulated operations.
8682. Total Net Noncurrent Deferred Operating Income Taxes - The total of rows 8680 and 8681.
8690. Total Property Related Deferred Operating Income Taxes - The total of rows 8672 and 8682.
- Nonproperty Related - This amount is maintained in subsidiary record categories of the books of account so that it may be identified apart from property related amounts, pursuant to Sections 32.4100(e) and 32.4340(e) of the Commission's Rules.
8700. Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.
8701. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to current items from regulated operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials authorized by the Commission and not provided for elsewhere.
8702. Total Net Current Deferred Operating Income Taxes - The total of rows 8700 and 8701.
8710. Federal Income Taxes - The amount of nonproperty-related federal income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.
8711. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense related to noncurrent items from regulated operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation related to timing differences that arise from regulated operations.
8712. Total Net Noncurrent Deferred Operating Income Taxes - The total of rows 8710 and 8711.

8720. Total Nonproperty Related Deferred Operating Income Taxes - The total of rows 8702 and 8712.
- Account 4110 - Net current deferred nonoperating income taxes, as defined in Section 32.4110 of the Commission's Rules.
8730. Federal Income Taxes - The amount of property-related nonoperating federal income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8731. State and Local Income Taxes - The amount of property-related nonoperating state and local income tax expense which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8740. Federal Income Taxes - The amount of property-related federal income tax expense, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8741. State and Local Income Taxes - The amount of property-related state and local income taxes, related to current extraordinary items, which has been deferred to later periods as a result of comprehensive interperiod tax allocation.
8750. Net Current Deferred Nonoperating Income Taxes - The total of rows 8730, 8731, 8740 and 8741.
- Account 4350 - Net noncurrent deferred nonoperating income taxes, as defined in Section 32.4350.
8760. Federal Income Taxes - The amount of property-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8761. State and Local Income Taxes - The amount of property-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8770. Federal Income Taxes - The amount of property-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

8771. State and Local Income Taxes - The amount of property-related state and local income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8780. Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of rows 8760, 8761, 8770, and 8771.
8790. Total Property Related Deferred Nonoperating Income Taxes - The total of rows 8750 and 8780.
8800. Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
8801. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current nonoperating items, resulting from comprehensive interperiod tax allocation which has been deferred to later periods.
8810. Federal Income Taxes - The amount of nonproperty-related federal income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
8811. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense, related to current extraordinary items, which have been deferred to later periods resulting from comprehensive interperiod tax allocation.
8820. Total Net Current Deferred Nonoperating Income Taxes - The total of rows 8800, 8801, 8810, and 8811.
8830. Federal Income Taxes - The amount of nonproperty-related federal income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.
8831. State and Local Income Taxes - The amount of nonproperty-related state and local income tax expense that has been deferred to later periods as a result of comprehensive interperiod allocation related to nonoperating timing differences.

8840. Federal Income Taxes - The amount of nonproperty-related federal income tax effect related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8841. State and Local Income Taxes - The amount of nonproperty-related state and local income tax related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.
8850. Total Net Noncurrent Deferred Nonoperating Income Taxes - The total of rows 8830, 8831, 8840, and 8841.
8860. Total Nonproperty Related Deferred Nonoperating Income Taxes - The total of rows 8820 and 8850.

COLUMN DESCRIPTIONS

COLUMN

- (b) Beginning Balance - Enter the balance at the beginning of the reporting period for each row item.
- (d) Current Year Accrual - Enter the amount of deferrals for the current reporting period for each row item.
- (e) Current Year Amortization - Enter the amount of amortization for the current reporting period for each row item.
- Adjustments - These columns reflect the total amount of debit or credit adjustments. Each adjustment of \$100,000 or more must be explained in a footnote.
- (f) Debit - Enter the total amount of debit adjustments.
- (g) Credit - Enter the total amount of credit adjustments.
- (h) End of Year Balance - Enter the end-of-year balance for the reporting period for each row item.

TABLE VIII - PENSION COST

GENERAL INSTRUCTIONS

This table displays the end-of-year amounts for the current and previous reporting periods for each major pension plan used by the reporting carrier. All dollar amounts must be rounded to the nearest thousand. Percents must be rounded to two places. Number of employees must be in whole numbers.

ROW INSTRUCTIONS

Rows 8870 through 9021 pertain to the reporting carrier's primary pension plan for its managerial employees.

ROW

8870. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)'
8871. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.
8872. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between an willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.
8873. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust the present values, for the settlement of liabilities.
8874. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.
8880. Service Cost - Enter the service cost of the net periodic pension calculation.
8881. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

ROW

8882. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.
8883. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
8884. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
8885. Total - The total of rows 8880 through 8884.
8890. Number of Active Employees - Enter the number of active employees participating in this pension plan.
8891. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9000. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9001. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its managerial employees' pension fund.
9002. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9003. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9010. Pension Cost - Enter the reporting company's total pension cost.
9011. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9012. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.

ROW

9020. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.

9021. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 9030 through 9081 pertain to the reporting carrier's primary pension plan for its non-managerial employees.

9030. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees' compensation and service to that date (salary progression is not considered in making this computation.)

9031. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

9032. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

9033. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.

9034. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

9040. Service Cost - Enter the service cost of the net periodic pension calculation.

9041. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

9042. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

- ROW -
9043. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.
9044. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.
9045. Total - The total of rows 9040 through 9044.
9050. Number of Active Employees - Enter the number of active employees participating in this pension plan.
9051. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9060. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9061. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.
9062. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9063. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9070. Pension Cost - Enter the reporting company's total pension cost.
9071. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9072. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
9080. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plant.

ROW

9081. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

Rows 9090 through 9141 pertain to the reporting carrier's alternative pension plan for its managerial employees.

9090. Accumulated Benefit Obligation - Enter the actuarial present value of benefits, as of a specific date during the calendar year, determined according to the terms of the pension plan, based on employees compensation and service to that date (salary progression is not considered in making this computation.)

9091. Projected Benefit Obligation - Enter the actuarial present value of all benefits attributed to employee service, up to a specific date, based on the terms of the plan, including a salary progression factor for that pay and career average pay plans.

9092. Fair Value of Plan Assets - Enter the amount that the pension plan would reasonably expect to receive for its investments in a current sale between a willing buyer and a willing seller, that is, a sale other than a forced or liquidation sale.

9093. Discount Rate for Settlement of Liabilities - Enter the discount rate (%) that was used to adjust to present values, for the settlement of liabilities.

9094. Expected Long-Term Return on Assets - Enter the rate (%) of return expected on funds invested, or to be invested, to provide the benefits included in the projected benefit obligation.

9100. Service Cost - Enter the service cost of the net periodic pension calculation.

9101. Interest Cost - Enter the interest cost of the net periodic pension cost calculation.

9102. Return on Plan Assets - Enter the amount of return on plan assets (in dollars) of the periodic pension cost calculation.

9103. Amortization of Transition Amount - Enter the amount of amortization of the transition amount of the net periodic cost calculation.

9104. Amortization of Gains or Losses - Enter the amount of amortization of gains or losses of the net periodic cost calculation.

ROW

-

9170. Number of Active Employees - Enter the number of active employees participating in this pension plan.
9171. Number of Retired Employees - Enter the number of retired employees participating in this pension plan.
9180. Minimum Required Contribution - Enter the amount of the reporting carrier's minimum payment to its non-managerial employees' pension fund to meet the requirement set forth in the Employee Retirement Income Security Act of 1974 (ERISA).
9181. Actual Contribution - Enter the amount actually contributed by the reporting carrier to its non-managerial employees' pension fund.
9182. Maximum Amount Deductible - Enter the maximum amount of pension expense allowable under Section 415 of the Internal Revenue Code at the reporting company level.
9183. Benefit Payments - Enter the amount of disbursements from pensions to entitled participants for pension benefits, death benefits, and benefits due on termination of employment, at the reporting company level.
9190. Pension Cost - Enter the reporting company's total pension cost.
9191. Pension Cost Capitalized - Enter the reporting company's amount of capitalized pension cost.
9192. Accumulated Pension Asset/Liability-End of Year - Enter the reporting company's pension cost or liability at the end of the year.
9200. Number of Active Employees - Enter the number of active employees, in the employ of the reporting carrier, participating in this pension plan.
9201. Number of Retired Employees - Enter the number of retired employees, in the employ of the reporting carrier, participating in this pension plan.

- Table VIII - Column Descriptions

Column

- (b) Current Year - Enter the appropriate amounts for the current reporting period.

- (c) Previous Year - Enter the appropriate amounts for the preceding reporting period.

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____.

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON _____

TELEPHONE NUMBER _____

A. Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B. General Format and Media

1. All data should be submitted on 5.25-inch double-sided double-density IBM-PC compatible diskettes.
2. All files should be coded in ASCII.
3. See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
4. The file name for each file has six components:
 - a. the four letter COSA code (CO = Company, SA = Study Area, see attached COSA Code Table for a list of companies and their respective COSAs).
 - b. the last two digits of the year which is covered by the data.
 - c. the letters "US".
 - d. a decimal point.
 - e. the letter "P", "C", or "U" to indicate whether this is the Public version, the Confidential version, or the only (Unrestricted) version since all data is non-confidential.
 - f. two digits (zero filled) for the submission number. Submission 0 is for test data purposes only. Submission 1 is for 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.

For example, the file name for the Unrestricted Version of the initial USOA Report data file to be submitted by Illinois Bell to cover the calendar year 1991, would be LBIL91US.U01:

LBIL	COSA for Illinois Bell
91	Data for calendar year 1991
US	USOA Report data file
.	decimal point
U	Unrestricted version
01	First submission of this year's data

5. A separate file should be prepared for each report. More than one file can be placed on the same diskette, as long as they cover the same period, version, and submission number.

C. Data Entry Conventions

1. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT - 4 or (4).
2. Begin each data record in column 1 and make each record the proper length as specified in the accompanying record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, e.g. use 123, NOT 123 . All non-numeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe ".
3. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
4. Do NOT include "\$" or "%" or embedded commas or decimal points in any numeric data fields, except for row number and percentage fields, which will include a decimal point but not a percent sign.
5. In any numeric data field designated by N/A, enter -99999. In any text field designated by N/A, include quotation marks. If a "Public Version" diskette is filed, enter -88888 in any numeric data field for which data are "withheld". These entries should be formatted according to the format rules of a particular data field; e.g., in percentage fields, -99999 would be entered as -99999.00. All other fields must be populated.
6. If a reporting carrier wishes to apply data to a numeric field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A's field. If there are no data applicable to an open field, enter zero.

D. Rounding Conventions

1. As specified in the accompanying Report Definition, all dollar amounts must be rounded to the nearest thousand dollars.
2. All percentage amounts (e.g., Expected Long Term Return On Assets), must be entered in percent and must be rounded to two places.

Example: 12 2/3 percent should be entered as 12.67

3. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 19xx).

E. Data Record Descriptions

The fifteen data record types are described below. See pages 7 through 32 for record layouts. The file will consist of one Type H1 record, followed by one Type L1 record, followed by 32 Type B1 records, followed by 53 Type P1 records, followed by 53 Type B1 records, followed by 48 Type B1 records, followed by 91 Type X1 records, followed by 39 Type B1 records, followed by 36 Type D1 records, followed by 65 Type I1 records, followed by 65 Type V1 records, followed by 82 Type A1 records, followed by 82 Type S1 records, followed by 36 Type N1 records, followed by 88 Type R1 records, followed by one or more Type C3 records, followed by one or more Type F3 records, followed by zero or more Type E4 records, followed by one Type T1 record.

Record Type H1	Header Record	One Type H1 record per file. The first record of each file. Contains identifying data. See page 7 for record layout.
Record Type L1	Label Record	One Type L1 record per file. The second record of each file. Contains report number, carrier name, etc. See page 8 for record layout.
Record Type B1	Account Balance Data Record	171 Type B1 records per file. One Type B1 record for each of the 32 rows shown on Page 3 of the accompanying Report Definition. After the 53 Type P1 records (see below), include one Type B1 record for each of the 53 rows shown on Page 5 of the accompanying Report Definition. Then include one Type B1 record for each of the 48 rows shown on Page 6 of the accompanying Report Definition. After the 91 Type X1 records (see below), include one Type B1 record for each of the 39 rows shown on Page 9 of the accompanying Report Definition. Each record contains the ending balance or dollar amount recorded in that particular account. See page 9 for record layout.

Record Type P1	Period Activity Data Record	<p>53 Type P1 records per file. One record for each of the 53 rows shown on Page 4 of the accompanying Report Definition. Each record contains the details of the activity of the account during the reporting period. See pages 10 & 11 for record layout.</p>
Record Type X1	Expense Matrix Data Record	<p>91 Type X1 records per file. One record for each of the 91 rows of expense data shown on Pages 7 & 8 of the accompanying Report Definition. Each record contains the dollar amounts for the expense matrix elements. See pages 12 & 13 for record layout.</p>
Record Type D1	Cash Flows Data Record	<p>36 Type D1 records per file. One record for each of the 36 rows of cash activities shown on Pages 10 & 11 of the accompanying Report Definition. Each record contains increase/decrease in cash and cash equivalents. See page 14 for record layout.</p>
Record Type I1	Investments-Part I Data Record	<p>65 Type I1 records per file. One record for each of the 65 rows of investment accounts shown on Pages 12-15 of the accompanying Report Definition. Each record displays the amount of carrier investment in affiliated companies accounted for under the "equity method" and the "cost method" and investment in nonaffiliated companies. See pages 15-16 for record layout.</p>
Record Type V1	Investments-Part II Data Record	<p>65 Type V1 records per file. One record for each of the 65 rows of investment accounts shown on Pages 16-19 of the accompanying Report Definition (See above Type I1 data record) See pages 17-18 for record layout.</p>

Record Type A1	Assets Purchased or Sold Data Record	82 Type A1 record per file. One record for each of the 86 rows of assets purchased or sold as displayed on Pages 20 & 21 of the accompanying Report Definition. Each record displays data regarding the purchase of assets from and sales of assets to affiliates. See pages 19 & 20 for record layout.
Record Type S1	Services Purchased or Sold Data Data Record	82 Type S1 records per file. One record for each of the 82 rows of services purchased or sold as displayed on Pages 22 and 23 of the accompanying Record Definition. Each record displays data regarding the purchase of services from, and the sale of services to affiliates. See pages 21 & 22 for record layout.
Record Type N1	Net Deferred Taxes Data Record	36 Type N1 records per file. One record for each of the 36 rows of income tax accounts shown on Pages 24-26 of the accompanying Report Definition. Each record displays data regarding net deferred operating/nonoperating income taxes in particular accounts See pages 23 & 24 for record layouts.
Record Type R1	Pension Cost Data Record	88 Type R1 records per file. One record for each of the 88 rows of pension cost displayed on Pages 27-30 of the accompanying Report Definition. Each record displays the end-of-year amounts for the current and previous reporting periods for each major pension plan. See page 25 for record layout.

Record Type C3	Confidential Treatment Record	One or more Type C3 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment or to verify that the carrier is <u>not</u> seeking any confidential treatment. See pages 26 & 27 for record layout.
Record Type F3	Footnote Record	One or more Type F3 records per file. Contains explanatory footnote text. See page 28 & 29 for record layout.
Record Type E4	Erratum Record	Zero Type E4 records in the first submission of a year's data. One or more Type E4 records per file in revisions filed to correct that year's submission. Contains information to identify the data which was corrected in this submission. See pages 30 & 31 for record layout.
Record Type T1	Trailer Record	One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 32 for record layout.

RECORD TYPE H1 - HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number-	1001	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. (see attached COSA Code Table) Format: include quotation marks.
3	Record Type	"H1"	13-16	Always contains the letter H capitalized and the number 1 with no space between them. Format: include quotation marks.
4	File Name	"LBIL91US.U01"	18-31	The name of the ASCII file. Format: see page 1, paragraph B.4 above. include quotation marks.
5	Year	1991	33-36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	19920315	40-47	The date on which the data was last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49-51	The version letter (P, C or U) capitalized (for Public, Confidential or Unrestricted) Format: include quotation marks.
9	Submission #	1	53-54	0 for test data purposes only. 1 for 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. Format: right justified and space filled.
10	End of Record Code	"XQ"	56-59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas.

The ruler lines (123456789 etc.) included below and following with sample records are included only to assist the reader. Do not include ruler lines as records in the electronic filing.

1	2	3	4	5	Ruler line
<u>12345678901234567890123456789012345678901234567890123456789</u>						Ruler line
Sample record:						
1001,"LBIL","H1","LBIL91US.U01",1991,0,19920315,"U", 1,"XQ"						

RECORD TYPE L1 - LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"L1"	13-16	Always contains the letter L capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Report Number	"FCC REPORT 43-02"	18-35	Always contains "FCC REPORT 43-02" capitalized. Format: include quotation marks.
5	Carrier	"Illinois Bell (spaces until pos. 68)"	37-68	Name of the carrier. Format: left justified and space filled. include quotation marks.
6	Study Area	"	70-91	Name of the study area. Usually blank, since this is an operating company level report. Format: left justified and space filled. include quotation marks.
7	Period Covered	"Jan 1991 to Dec 1991"	93-114	Period covered by the data. Format: "mmm yyyy to mmm yyyy" include quotation marks.
8	End of Record Code	"XQ"	116-119	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

										1	1		
1	2	3	4	5	6	7	8	9	0	1			
<u>12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678</u>													
Sample record:													
1002,"LBIL","L1","FCC REPORT 43-02","Illinois Bell										","		", "Jan 1991 to Dec 1991", "XQ	

RECORD TYPE B1 - ACCOUNT BALANCE DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number-	1003	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"B1"	13-16	Always contains the letter B capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	1130.0	18-23	Row number as identified on Pages 3, 5, 6 & 9 of the accompanying Report Definition. Valid ranges: 120.0 to 150.0, 340.0 to 490.0, 510.0 to 530.0, 790.0, 1120.0 to 1500.0, 3100.0 to 4550.0, 5001.0 to 5302.0, 7100.0 to 7990.0. Format: right justified and space filled with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Account Balance data	5432	25-33	This field contains the ending balance or dollar amount recorded in the particular account. Format: right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	End of Record Code	"XQ"	35-38	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type B1, P1, X1, D1, I1, V1, A1, S1, N1, R1 and C3 records) containing footnote text to explain the specific circumstances.

1	2	3
<u>12345678901234567890123456789012345678</u>		
Sample records:		
1003,"LBIL","B1",1130.0,		5432,"XQ"
1088,"LBIL","B1",3100.0,		5432,"XQ"
1141,"LBIL","B1",5001.0,		5432,"XQ"
1280,"LBIL","B1",7110.0,		5432,"XQ"

RECORD TYPE P1 - PERIOD ACTIVITY DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1035	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"P1"	13-16	Always contains the letter P capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	2001.0	18-23	Row number as identified on Page 4 of the accompanying Report Definition. Valid ranges: 210.0 to 260.0, 2001.0 to 2690.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (e.g. 2215.1) use the row number as shown.
5	Column (ab) data	65432	25-33	This field contains the data corresponding to column (ab) as shown on Page 4 of the accompanying Report Definition. Format: right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (ac) data	2716	35-43	Column (ac) data Format: see Field 5 above.
7	Column (ad) data	5432	45-53	Column (ad) data Format: see Field 5 above.
8	Column (ae) data	2716	55-63	Column (ae) data Format: see Field 5 above.
9	Column (af) data	60000	65-73	Column (af) data Format: see Field 5 above.

RECORD TYPE P1 - PERIOD ACTIVITY DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	End of Record Code	"XQ"	75-78	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type P1, B1, X1, D1, I1, V1, A1, S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7
<u>12345678901234567890123456789012345678901234567890123456789012345678</u>						
Sample records:						
1035,"LBIL","P1",2001.0,	65432,	2716,	5432,	2716,	60000,"XQ"	
1056,"LBIL","P1",2215.1,	15432,	2716,	5432,	2716,	10000,"XQ"	

RECORD TYPE X1 - EXPENSE MATRIX DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1189	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"X1"	13-16	Always contains the letter X capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	6112.0	18-23	Row number as identified on Pages 7 & 8 of the accompanying Report Definition. Valid ranges: 610.0 to 730.0, 6110.0 to 6790.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (ab) data	21728	25-33	This field contains the data corresponding to column (ab) as shown on Pages 7 & 8 of the accompanying Report Definition. Format: right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (ac) data	5432	35-43	Column (ac) data Format: see Field 5 above.
7	Column (ad) data	5432	45-53	Column (ad) data Format: see Field 5 above.
8	Column (ae) data	5432	55-63	Column (ae) data Format: see Field 5 above.
9	Column (af) data	5432	65-73	Column (af) data Format: see Field 5 above.

RECORD TYPE X1 - EXPENSE MATRIX DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	End of Record Code	"XQ"	75-78	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

A footnote record is needed for column (ac) to show the number of full-time and part-time employees at the end of the year.

Footnote records are also needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type X1, B1, D1, I1, V1, A1, S1, M1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7
123456789012345678901234567890123456789012345678901234567890123456789012345678						

Sample records:

1189,"LBIL","X1",6112.0, 21728, 5432, 5432, 5432, 5432,"XQ"

RECORD TYPE D1 - CASH FLOWS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1319	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"D1"	13-16	Always contains the letter D capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8000.0	18-23	Row number as identified on page 10-11 of the accompanying Report Definition. Valid ranges: 80000.0 to 8340.0 Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to the row number.
5	Column (b) data	-99999	25-33	This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	199210	35-43	Column (c) data Format: see Field 5 above.
7	End of Record Code	"XQ"	45-48	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type D1, I1, V1, A1, S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1 2 3 4
12345678901234567890123456789012345678

Sample records:

1319,"LBIL","D1",8000.0, -99999, 2716, "XQ"
1320,"LBIL","D1",8010.0, 15432, -99999, "XQ"

RECORD TYPE 11 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES-PART I DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1354	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"11"	13-16	Always contains the letter I capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8350.0	18-23	Row number as identified on pages 12-15 of the accompanying Report Definition. Valid ranges: 8350.0 to 8450.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number
5	Column (b) data (spaces until pos. 66)	"Illinois Bell Admin Center, Inc." 25-66		This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: left justified and space filled. All fields must be populated. If there are no data applicable to an open field enter zero. Include quotation marks.
6	Column (c) data	5432	68-76	This field contains the data corresponding to column (c) as shown on the accompanying Report Definition. DO NOT override designated N/As. Format: right justified and space filled Enter -99999 all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	5432	78-86	Column (d) data Format: see Field 6 above.
8	Column (e) data	1358	88-96	Column (e) data Format: see Field 6 above.
9	Column (f) data	1358	98-106	Column (f) data Format: see Field 6 above.
10	Column (g) data	2716	108-116	Column (g) data Format: see Field 6 above.

RECORD TYPE 11 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES-PART I DATA RECORD(continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
11	Column (h) data	16296	118-126	Column (h) data Format: see Field 6 above.
12	Column (i) data	3197	128-136	Column (i) data Format: see Field 6 above.
13	Column (j) data	2242	138-146	Column (j) data Format: see Field 6 above.
14	Column (k) data	1404	148-156	Column (k) data Format: see Field 6 above.
15	Column (l) data	4035	158-166	Column (l) data Format: see Field 6 above.
16	Column (m) data	0	168-176	Column (m) data Format: see Field 6 above.
17	Column (n) data	0	178-186	Column (n) data Format: see Field 6 above.
18	Column (o) data	0	188-196	Column (o) data Format: see Field 6 above.
19	Column (p) data	0	198-206	Column (p) data Format: see Field 6 above.
20	End of Record Code	"XQ"	208-211	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type 11, V1, A1, S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7	8	9	10
12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901

Sample records:

1354,"LBIL","I1",8350.0,"Illinois Bell Admin Center, Inc.	"	5432,	5432,	1358,	2716,
1377,"LBIL","I1",8373.0,"0	"	0,	0,	0,	0,
1384,"LBIL","I1",8380.0,"N/A	"	5432,	5432,	1358,	2716,

1 1	1	1	1	1	1	1	1	1	2	2
0 1	2	3	4	5	6	7	8	9	0	1
89012345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901

Continuation of sample records:

2716,	16296,	3197,	2242,	1404,	4035,	0,	0,	0,	0,"XQ"
0,	0,	0,	0,	0,	0,	0,	0,	0,	0,"XQ"
2716,	16296,	3197,	2242,	1404,	4035,	0,	0,	0,	0,"XQ"

RECORD TYPE VI - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES-PART II DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1419	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"V1"	13-16	Always contains the letter I capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	9350.0	18-23	Row number as identified on pages 16-19 of the accompanying Report Definition. Valid ranges: 9350.0 to 9450.0. Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number
5	Column (b) data (spaces until pos. 66)	"Illinois Bell Admin Center, Inc." 25-66		This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: left justified and space filled. All fields must be populated. If there are no data applicable to an open field enter zero. Include quotation marks.
6	Column (c) data	3863	68-76	This field contains the data corresponding to column (c) as shown on the accompanying Report Definition. DO NOT override designated N/As. Format: right justified and space filled Enter -99999 all rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	0	78-86	Column (d) data Format: see Field 6 above.
8	Column (e) data	-3863	88-96	Column (e) data Format: see Field 6 above.
9	Column (f) data	0	98-106	Column (f) data Format: see Field 6 above.
10	Column (g) data	1234	108-116	Column (g) data Format: see Field 6 above.

RECORD TYPE V1 - INVESTMENTS IN AFFILIATES AND OTHER COMPANIES PART II DATA RECORD(continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
11	Column (h) data	3567	118-126	Column (h) data Format: see Field 6 above.
12	Column (i) data	0	128-136	Column (i) data Format: see Field 6 above.
13	Column (j) data	4801	138-146	Column (j) data Format: see Field 6 above.
14	Column (k) data	3456	148-156	Column (k) data Format: see Field 6 above.
15	Column (l) data	2102	158-166	Column (l) data Format: see Field 6 above.
16	Column (m) data	1234	168-176	Column (m) data Format: see Field 6 above.
17	Column (n) data	6792	178-186	Column (n) data Format: see Field 6 above.
18	Column (o) data	34732	188-196	Column (o) data Format: see Field 6 above.
19	End of Record Code	"XQ"	198-201	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type P3 records (after the remaining Type V1, A1, S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7	8	9	10
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567									

Sample records:

1419,"LBIL","V1",9350.0,"Illinois Bell Admin Center, Inc.						3863,		0,	-3863,	0,
1442,"LBIL","V1",9373.0,"0						0,		0,	0,	0,
1449,"LBIL","V1",9380.0,"M/A						3863,		0,	-3863,	0,

1	1	1	1	1	1	1	1	1	2
0	1	2	3	4	5	6	7	8	9
8901234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901									

Continuation of sample records:

1234,	3567,	0,	4801,	3456,	2101,	1234,	6792,	34732,"XQ"
0,	0,	0,	0,	0,	0,	0,	0,	0,"XQ"
1234,	3567,	0,	4801,	3456,	2101,	1234,	6792,	34732,"XQ"

RECORD TYPE A1 - ASSETS PURCHASED OR SOLD DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1484	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"A1"	13-16	Always contains the letter A capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8460.0	18-23	Row number as identified on pages 20-21 of the accompanying Report Definition. Valid ranges: 8460.0 to 8550.0 Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number
5	Column (b) data (Spaces until pos 66)	"Ameritech Service, Inc." 25-66	25-66	This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: left justified and space filled. All fields must be populated. If there are no data applicable to an open field enter zero. Include quotation marks.
6	Column (c) data	5432	68-76	This field contains the data corresponding to column (c) as shown on the accompanying Report Definition. Format: right justified and space filled Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	4321	78-86	Column (d) data Format: see Field 6 above.
8	Column (e) data	432	88-96	Column (e) data Format: see Field 6 above.
9	Column (f) data	234	98-106	Column (f) data Format: see Field 6 above.

RECORD TYPE A1 - ASSETS PURCHASED OR SOLD DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
10	Column (g) data	10419	108-116	Column (g) data Format: see Field 6 above.
11	End of Record Code	"XQ"	118-121	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type A1, S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7	8	9	10
123456789012345678901234567890123456789012345678901234567890123456789012345678901234567									

Sample records:

1484,"LBIL","A1",8460.0,"Ameritech Service, Inc.	,	5432,	4321,	432,	234,
1497,"LBIL","A1",8473.0,"0	,	0,	0,	0,	0,
1524,"LBIL","A1",8500.0,"N/A	,	5432,	4321,	432,	234,

1 1 1

0 1 2

89012345678901

Continuation of sample records:

- 10419,"XQ"
- 0,"XQ"
- 10419,"XQ"

RECORD TYPE S1- SERVICES PURCHASED OR SOLD DATA RECORD

<u>field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1566	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"S1"	13-16	Always contains the letter S capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8570.0	18-23	Row number as identified on pages 22-23 of accompanying Report Definition. Valid ranges: 8570.0 to 8660.0 Format: right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	"Ameritech Service, Inc." (Spaces until pos 66)	25-66	This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: left justified and space filled. All fields must be populated. If there are no data applicable to an open field enter zero. Include quotation marks.
6	Column (c) data	2716	68-76	This field contains the data corresponding to column (c) as shown on the accompanying Report Definition. DO NOT override designated N/As. Format: right justified and space filled Enter -99999 in integer rows where a field is designated by N/A. All other fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in integer rows on the "public version" diskette to indicate that confidential treatment has been requested.
7	Column (d) data	5432	78-86	Column (d) data Format: see Field 6 above.
8	Column (e) data	2716	88-96	Column (e) data Format: see Field 6 above.

RECORD TYPE S1- SERVICES PURCHASED OR SOLD DATA RECORD (continued)

- 9 Column (f) data 60000 98-106 Column (f) data
Format: see Field 6 above.
- 10 End of Record Code "XQ" 108-111 Always contains the letters XQ capitalized
with no space between them to indicate the end
of the record.
Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type S1, N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7	8	9	10	11
1	2	3	4	5	6	7	8	9	0	1

Sample records:

1566,"LBIL",	"S1",8570.0,"	Ameritech Service, Inc.	",	2716,	5432,	2716,	10864,"XQ"
1599,"LBIL",	"S1",8603.0,"0		",	0,	0,	0,	0,"XQ"
1606,"LBIL",	"S1",8610.0,"N/A		",	2716,	5432,	2716,	10864,"XQ"

RECORD TYPE N1- NET DEFERRED INCOME TAXES DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1648	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"N1"	13-16	Always contains the letter N capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8670.0	18-23	Row number as identified on the accompanying Report Definition. Valid ranges: 8670.0 to 8860.0 Format: right justified and space filled, with one decimal place. Since all applicable numbers are integers, append .0 to the row number.
5	Column (b) data	21728	25-33	This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: Right justified and space filled. Enter -99999 in all rows where a field is designated by N/A. All other Fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (d) data	1234	35-43	Column (d) data Format: see Field 5 above.
7	Column (e) data	2345	45-53	Column (e) data Format: see Field 5 above.
8	Column (f) data	1234	55-63	Column (f) data Format: see Field 5 above.
9	Column (g) data	1234	65-73	Column (g) data Format: see Field 5 above.
10	Column (h) data	15678	75-83	Column (h) data Format: see Field 5 above.

RECORD TYPE N1- NET DEFERRED INCOME TAXES DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
12	End of Record Code	"XQ"	85-88	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type N1, R1, and C3 records) containing footnote text to explain the specific circumstances.

1	2	3	4	5	6	7	8	
<u>12345678901234567890123456789012345678901234567890123456789012345678</u>								
Sample records:								
1648,"LBIL",	"N1",	8670.0,	21728,	1234,	2345,	1234,	1234,	15678,"XQ"

RECORD TYPE R1 - PENSION COST DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1684	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"R1"	13-16	Always contains the letter R capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Row Number	8870.0	18-23	Row number as identified on pages 27-30 of the accompanying Report Definition. Valid ranges: 8870.0 to 9201.0 Format: right justified and space filled, with one decimal place. Since all applicable row numbers are integers append .0 to the row number.
5	Column (b) data	21728 -OR- 12.00	25-33	This field contains the data corresponding to column (b) as shown on the accompanying Report Definition. Format: Right justified and space filled. Enter -99999 in integer rows and -99999.00 in percentage rows where a field is designated by N/A. All other Fields must be populated. If there are no data applicable to an open field enter zero. Enter -88888 in integer rows and -88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested.
6	Column (c) data	12716	35-43	Column (c) data Format: see Field 5 above
7	End of Record Code	"XQ"	45-48	Always contains the letter XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: Separate all fields with commas

Footnote records are needed 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 that have not been explained in a previous report, or if the carrier does not follow the procedures described in the row/column instructions in the accompanying Report Definition. Add one or more Type F3 records (after the remaining Type R1, and C3 containing footnote text to explain the specific circumstances.

1 2 3 4
123456789012345678901234567890123456789012345678

Sample records:

1684,"LBIL","R1",8870.0, 21728, 12716,"XQ"

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1772	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"C3"	13-16	Always contains the letter C capitalized and the number 3 with no space between them. Format: include quotation marks.
4	Record Number (for the confidential data)	1035	18-21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. If no confidential treatment is being requested, then use 0. Format: right justified and space filled.
5	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the confidential data appears. If the request is for the entire submission, enter "ZZZZ". If no confidential treatment is being requested then enter " ". Format: include quotation marks. left justified and space filled.
6	Row Number	2001.0	30-35	This field contains the row number of the row which contains the confidential data as identified in the accompanying Report Definition. If the request is for the entire column(s), an entire table or the entire submission, enter 9999.0. If no confidential treatment is being requested then use 0.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (<u>e.g.</u> , 2215.1), use the row number as shown.
7	Column Label	"AB"	37-40	This field contains the column letter of the confidential data as identified in the accompanying Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed of fields 8 thru 26. If no confidential treatment is requested, then enter " " in all of fields 7 thru 26. Format: include quotation marks. left justified and space filled.

RECORD TYPE C3 - CONFIDENTIAL TREATMENT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"AC"	42-45
9	Third Column Label	"AD"	47-50	. Fields 8 thru 26 are similar to Field 7 and are used when the request is for the same row and more than one column.
.				.
.				.
.				.
26	Twentieth Col. Label	" "	132-135 Otherwise, enter " ".
27	End of Record Code	"XQ"	137-140	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
12345678901234567890123456789012345678901234567890123456789012345678901234567890123456								
Sample records:								
1772,"LBIL","C3",1035,"I	,	2001.0,"AB","AC","AD",	"	"	"	"	"	"
1773,"LBIL","C3",1056,"I	,	2215.1,"AE","AF",	"	"	"	"	"	"
1774,"LBIL","C3",9999,"I	,	9999.0,"BB",	"	"	"	"	"	"
1775,"LBIL","C3",1279,"II	,	730.0,"ZZ",	"	"	"	"	"	"
1776,"LBIL","C3",1318,"II	,	790.0,"ZZ",	"	"	"	"	"	"

- OR -

1772,"LBIL","C3",	0,"	,	0.0,"	"	"	"	"	"
-------------------	-----	---	-------	---	---	---	---	---

<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>9</u>	<u>0</u>	<u>1</u>	<u>2</u>	<u>3</u>
78901234567890123456789012345678901234567890				

Continuation of sample records:				
"	"	"	"	"XQ"
"	"	"	"	"XQ"
"	"	"	"	"XQ"
"	"	"	"	"XQ"
"	"	"	"	"XQ"

- OR -

"	"	"	"	"XQ"
---	---	---	---	------

RECORD TYPE F3 - FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1777	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"F3"	13-16	Always contains the letter F capitalized and the number 3 with no space between them. Format: include quotation marks.
4	Record Number (for the footnoted data)	1035	18-21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: right justified and space filled.
5	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the footnoted data appears. If the footnote pertains to an entire table, use "ZZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	2001.0	30-35	This field contains the row number of the row which contains the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (<u>e.g.</u> , 2215.1), use the row number as shown.
7	Column Label	"AE"	37-40	This field contains the column letter of the footnoted data as identified in the accompanying Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: include quotation marks. left justified and space filled.

RECORD TYPE F3 - FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Footnote Number	1	42-44	The number of this particular footnote. Valid range: 1 to 999. Format: right justified and space filled.
9	Sequence Number	1	46-47	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: right justified and space filled.
10	Footnote Text (Spaces until pos. 105)	"Footnote text"	" 49-105	The text of the footnote or of the continuation line. Format: include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	107-110	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

1 2 3 4 5 6 7 8 9 0 1
 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890

Sample records:

```

1777,"LBIL","F3",1035,"I",2001.0,"AE",1,1,"Footnote text for footnote 1",,"XQ"
1778,"LBIL","F3",1035,"I",2001.0,"AE",1,2,"continuation text for footnote 1",,"XQ"
1779,"LBIL","F3",1035,"I",2001.0,"AE",1,3,"last line of footnote 1",,"XQ"
1780,"LBIL","F3",1056,"I",2215.1,"ZZ",2,1,"Footnote 2 pertains to all cols. of Table I row 2215.1",,"XQ"
1781,"LBIL","F3",9999,"I",9999.0,"BB",3,1,"Footnote 3 pertains to all rows of Table I column BB",,"XQ"
1782,"LBIL","F3",1279,"II",730.0,"AC",4,1,"Footnote 4 pertains to Table II row 730 column AC",,"XQ"
    
```

RECORD TYPE E4- ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number (for <u>this</u> record)	1783	1-4	The sequential number of <u>this</u> record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"E4"	13-16	Always contains the letter E capitalized and the number 4 with no space between them. Format: include quotation marks.
4	Record Number (for the corrected data)	1035	18-21	This field contains the record number of the record which contains the data which was corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: right justified and space filled.
5	Table Number	"I "	23-28	This field contains the table number (Roman numerals) of the table in which the corrected data appears. If an entire table or submission was corrected, use "ZZZZ". Format: include quotation marks. left justified and space filled.
6	Row Number	2001.0	30-35	This field contains the row number of the of the row which contains the corrected data as identified in the accompanying Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: right justified and space filled, with one decimal place. For row numbers that are integers, append .0 to the row number. For row numbers with one decimal place (<u>e.g.</u> , 2215.1), use the row number as shown.
7	Column Label	"AB"	37-40	This field contains the column letter of the corrected data as identified in the accompanying Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 thru 26. Format: include quotation marks. left justified and space filled.

RECORD TYPE E4 - ERRATUM RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
8	Second Column Label	"AC"	42-45
9	Third Column Label	"AD"	47-50	.
.				.
.				.
.				.
26	Twentieth Col. Label	" "	132-135
				Fields 8 thru 26 are similar to Field 7 and are used when the correction is in the same row and more than one column.
				Otherwise, enter " ".
27	Footnote Number	1	137-139	This field contains the footnote number that explains the correction. If there is no footnote, use a zero. Format: right justified and space filled.
28	End of Record Code	"XQ"	141-144	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

1	2	3	4	5	6	7	8	9
<u>1234567890123456789012345678901234567890123456789012345678901234567890123456</u>								

Sample records:

```

1783,"LBIL","E4",1035,"I",2001.0,"AB","AF",,",",",",",",",",",",",",","
1784,"LBIL","E4",1042,"I",210.0,"AB","AF",,",",",",",",",",",",",",","
1785,"LBIL","E4",1056,"I",2215.1,"ZZ",,",",",",",",",",",",",",","
1786,"LBIL","E4",9999,"I",9999.0,"BB",,",",",",",",",",",",",","
1787,"LBIL","E4",1279,"II",730.0,"AC",,",",",",",",",",",",",","
    
```

1	1	1	1	1
9	0	1	2	3
7890123456789012345678901234567890123456789012345678901234				

Continuation of sample records:

```

" "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," ","
1,"XQ"
" "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," ","
0,"XQ"
" "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," ","
2,"XQ"
" "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," ","
3,"XQ"
" "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," "," ","
4,"XQ"
    
```

RECORD TYPE T1 - TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1788	1-4	The sequential number of this record within this data file plus 1000. Format: right justified and space filled.
2	COSA	"LBIL"	6-11	The COSA code for the filing entity. Format: include quotation marks.
3	Record Type	"T1"	13-16	Always contains the letter T capitalized and the number 1 with no space between them. Format: include quotation marks.
4	Contact Person	"John Doe (spaces until pos. 59)"	18-59	The name of the person to contact if there are questions about the report. Format: include quotation marks.
5	Telephone #	"(202) 555-1212 x123 "	61-82	The Contact Person's telephone number. Format: include quotation marks.
6	End of Record Code	"XQ"	84-87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: include quotation marks.

Note: All fields are separated by commas

Sample record:

1	2	3	4	5	6	7	8	
<u>1234567890123456789012345678901234567890123456789012345678901234567</u>								
1788,"LBIL","T1","John Doe					", "(202) 555-1212 x123 "			"XQ"

A. Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43-02, the ARMIS USOA Report.

B. General Instructions

1. See sections B and C on pages 1 and 2 of the accompanying Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
2. The Ruler Lines included on the page layouts with the column titles are included only to assist the reader. Do not include ruler lines as lines in the report.
3. The paper report must be printed on 8 1/2 inch by 11 inch paper. For ease of preparation, an original may be produced on larger paper and reduced to this size for submission. Copies filed must be legible and permanent, in black ink. The report may be printed in portrait mode (8 1/2 inches across the top of the page) or landscape mode (11 inches across the top of the page). In portrait mode, the printing should not be smaller than 17 characters per inch and 8 lines per inch; in landscape mode, the printing should not be smaller than 15 characters per inch and 10 lines per inch.

C. Data Entry Conventions

1. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4 or (4), NOT - 4.
2. Items that need not be reported because they do not apply are designated by N/A. If a "Public Version" report is filed, enter W/H in any numeric data field for which data is "Withheld". **DO NOT** override N/As. If a reporting carrier wishes to apply data to a field containing an N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. All other fields must be populated. If there are no data applicable to an open field enter zero.

D. Rounding Conventions

1. As specified in the accompanying Report Definition, all dollar amounts must be rounded to the nearest thousand dollars.
2. All percentage amounts (e.g., Expected Long Term Return On Assets), must be entered in percent and must be rounded to two places.

Example: 12 2/3 percent should be entered as 12.67

3. Unless otherwise indicated, account balances must reflect the results of operations as of the end of the reporting period (December 31, 19xx).

E. Page Layouts

The page layout for this report are illustrated in the Form Section of the accompanying Report Definition. In addition, the following note must appear at the bottom of all pages, where applicable:

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE. SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.

The paper report will consist of the following pages, in order:

	<u>Illustrated in Report Definition Form on Page</u>
Table I - Balance Sheet Accounts	3 thru 5
Table II - Income Statement Accounts	6 thru 9
Table III - Statement of Cash Flows	10 thru 11
Table IV.A - Investments in Affiliates and Other Companies- Part I	12 thru 15
Table IV.B - Investments in Affiliates and Other Companies- Part II	16 thru 19
Table V - Analysis of Assets Purchased From or Sold To Affiliates	20 thru 21
Table VI - Analysis of Services Purchases From or Sold to Affiliates	22 thru 23
Table VII - Net Deferred Income Taxes	24 thru 26
Table VIII - Pension Cost	27 thru 30

	<u>Illustrated in Paper Report Specs. on Page</u>
The Confidential Treatment Table (at least one page and as many pages as needed)	3
The Footnote Table (at least one page and as many pages as needed)	4
The Erratum Table (for submission number 2 or higher, as many pages as needed)	5
The Certification Page	6

FCC REPORT 43-02
ARMIS USOA REPORT

Approved by OMB
3060-0395
Expires 10/31/92

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxxxxxx
PERIOD: From ~~mm~~ yyyy to ~~mm~~ yyyy
COSA: xxxx

xxxxxxxxxxxxx VERSION
SUBMISSION x
CONF. TREATMENT TABLE
PAGE 1 OF x

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)
(a)	(b)	(c)
xxxx	1234.1	xx,xx,xx,xx, x, x, x, x, x, x, x, x, x, x, x, x, x, x, x, x ... Ruler Line

sample entries:

I	2001	AB,AC,AD
I	2215.1	AE,AF
I	ALL	BB
II	730	ALL
II	790	ALL

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR THE ABOVE DATA
IN THIS REPORT.

-OR-

THE COMPANY HAS NOT REQUESTED CONFIDENTIAL TREATMENT FOR ANY DATA
IN THIS REPORT.

FCC REPORT 43-02
 ARMIS USOA REPORT

Approved by OMB
 3060-0395
 Expires 10/31/92

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
 STUDY AREA: xxxxxxxxxxxxxxxxxxxxxxxx
 PERIOD: From mmm yyyy to mmm yyyy
 COSA: xxxx

xxxxxxxxxxxxx VERSION
 SUBMISSION x
 ERRATUM TABLE
 PAGE 1 OF x

ERRATUM TABLE

Table Row	Column(s)	FN#
(a) (b) (c)		(d)
xxxx 1234.1	xx,xx,xx,xx, x, x, x, x, x, x, x, x, x, x, x, x, x, x, x, x, x	12 ... Ruler Line

sample entries:

I 2001	AE,AF	1
I 210	AE,AF	
I 2215.1	ALL	2
I ALL	BB	3
II 730	AC	4

THE ABOVE DATA HAS BEEN CORRECTED IN THIS SUBMISSION.
 SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

CERTIFICATION

I certify that I am an officer of _____;
that I have examined the foregoing report and that to the best of my
knowledge, information, and belief, all statements of fact contained in this
report are true and that said report is an accurate statement of the affairs
of the above named respondent in respect to the data set forth herein for
the period from _____ to _____.

PRINTED NAME _____

POSITION _____

SIGNATURE _____

DATE _____

(Persons making willful false statements in this report form can be punished
by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON _____

TELEPHONE NUMBER _____

DIVESTED BOC INDEX

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
Ameritech	1.	Illinois Bell	- Illinois		AMTR
	2.	Indiana Bell	- Indiana		LBIL
	3.	Michigan Bell	- Michigan		NBIN
	4.	Ohio Bell	- Ohio		MBMI
	5.	Wisconsin Bell	- Wisconsin		OBOH
Bell Atlantic	1.	the Chesapeake and Potomac telephone companies			BATR
	1.	C&P (D.C.)	- Dist. of Columbia		CPTC
	2.	C&P of Maryland	- Maryland		CDCC
	3.	C&P of Virginia	- Virginia		CMMD
	4.	C&P of West Virginia	- West Virginia		CVVA
	2.	Bell of PA and Diamond State			CWWV
	1.	Diamond State Telephone	- Delaware		PDTC
	2.	Bell of Pennsylvania	- Pennsylvania		DSDE
	3.	New Jersey Bell			PAPA
	1.	New Jersey Bell	- New Jersey		NJNJ
Bell South	1.	Southern Bell			BSTR
			- Florida		SBTC
			- Georgia		SBFL
			- North Carolina		SBGA
			- South Carolina		SBNC
	2.	South Central Bell			SBSC
			- Alabama		SCTC
			- Kentucky		SCAL
			- Louisiana		SCKY
			- Mississippi		SCLA
		- Tennessee		SCMS	
NYNEX	1.	New England Telephone			SCTN
			- Maine		NXTR
			- Massachusetts		NETC
			- New Hampshire		NEME
			- Rhode Island		NEMA
			- Vermont		NENH
2.	New York Telephone			NERI	
		- New York		NEVT	
Pacific Telesis	1.	Pacific Bell	- California		PTTR
	2.	Nevada Bell	- Nevada		PTCA
					PTNV

<u>Holding Company</u>	<u>Combined Operating Companies</u>	<u>Operating Company</u>	<u>Combined Study Areas</u>	<u>Study Area</u>	<u>COSA Code</u>
Southwestern Bell Telephone Company				- Arkansas	SWTR
				- Kansas	SWAR
				- Missouri	SWKS
				- Oklahoma	SWMO
				- Texas	SWOK
			all except	Kansas	SWTX
					SWAG
U.S. West Communications, Inc.				- Arizona	USTR
				- Colorado	MSAZ
				- Idaho	MSCO
				- Montana	MSID
				- New Mexico	MSMT
				- Utah	MSNM
				- Wyoming	MSUT
				- Iowa	MSWY
				- Minnesota	NWIA
				- Nebraska	NWMN
				- North Dakota	NWNE
				- South Dakota	NWND
				- Idaho	NWSD
				- Oregon	PNID
				- Washington	PNOR
					PNWA
Total Divested Bell Operating Companies					TBOC

INDEPENDENT COMPANY INDEX

<u> Holding Company</u>	<u> Combined Operating Companies</u>	<u> Operating Company</u>	<u> Combined Study Areas</u>	<u> Study Area</u>	<u> COSA Code</u>
Alascom, Inc.				- Alaska	AKAK
Central Telephone Total					CETC
	1.	Central of Florida		- Florida	CEFL
	2.	Central of Illinois		- Illinois	CEIL
	3.	Central of Virginia		- Virginia	CEVA
	4.	Central Telephone Company			CETO
				- North Carolina	CENC
				- Nevada	CENV
Cincinnati Bell Telephone		- Ohio & Kentucky			CBTC
Commonwealth Telephone Co.				- Pennsylvania	CWTC
Continental Telephone Company					COTC
	1.	Contel of Alabama		- Alabama	COAL
	2.	Contel of Arkansas		- Arkansas	COAR
	3.	Contel of Arizona		- Arizona	COAZ
	4.	Contel of California		- California	COCA
	5.	Contel of Georgia		- Georgia	COGA
	6.	Contel of Idaho		- Idaho	COID
	7.	Contel of Illinois		- Illinois	COIL
	8.	Contel of Indiana		- Indiana	COIN
	9.	Contel of Iowa		- Iowa	COIA
	10.	Contel of Kansas		- Kansas	COKS
	11.	Contel of Kentucky		- Kentucky	COKY
	12.	Contel of Maine		- Maine	COME
	13.	Contel of Minnesota		- Minnesota	COMN
	14.	Contel of Missouri		- Missouri	COMO
	15.	Contel of Nebraska		- Nebraska	CONE
	16.	Contel of Nevada		- Nevada	CONV
	17.	Contel of North Carolina		- North Carolina	CONC
	18.	Contel of North Dakota		- North Dakota	COND
	19.	Contel of New Hampshire		- New Hampshire	CONH
	20.	Contel of New Mexico		- New Mexico	CONM
	21.	Contel of New York		- New York	CONY
	22.	Contel of Oklahoma		- Oklahoma	COOK
	23.	Contel of Oregon		- Oregon	COOR
	24.	Contel of Pennsylvania		- Pennsylvania	COPA
	25.	Contel of South Carolina		- South Carolina	COSC
	26.	Contel of South Dakota		- South Dakota	COSD
	27.	Contel of Texas		- Texas	COTX
	28.	Contel of Utah		- Utah	COUT
	29.	Contel of Virginia		- Virginia	COVA
	30.	Contel of Vermont		- Vermont	COVT
	31.	Contel of Washington		- Washington	COWA
	32.	Contel of Wisconsin		- Wisconsin	COWI
	33.	Contel of West Virginia		- West Virginia	COWV

<u> Holding Company </u>	<u> Combined Operating Companies </u>	<u> Operating Company </u>	<u> Combined Study Areas </u>	<u> Study Area </u>	<u> COSA Code </u>
GTE Telephone Operating Companies					GTTC
1.	GTE California Inc.		- California		GTCA
2.	GTE Florida Inc.		- Florida		GTFL
3.	GTE Northwest Inc.		- Idaho & Montana		GTNW
			- Idaho		GTID
			- Montana		GTMT
			- OR, WA & Wstn CA		GTNB
			- Oregon		GTOR
			- Washington		GTWA
			- West Coast CA		GNCA
4.	GTE South Inc.		- Alabama		GTSO
			- Georgia		GTAL
			- Kentucky		GTGA
			- North Carolina		GFKY
			- South Carolina		GTNC
			- Tennessee		GTSC
			- Virginia		GTTN
			- West Virginia		GTVA
5.	GTE Southwest Inc.		- Arkansas		GTWV
			- New Mexico		GTSW
			- Oklahoma		GTAR
			- Texas		GTNM
6.	GTE North Inc.		- Illinois		GTOK
			- Indiana		GTTX
			- Iowa & Minnesota		GTMW
			- Iowa		GTIL
			- Minnesota		GTIN
			- Michigan		GTIM
			- Missouri		GTIA
			- Nebraska		GTMI
			(also serving Kansas)		GTMN
			- Ohio		GTMO
			- Pennsylvania		GTNE
			- Wisconsin		GTOH
			- General Offices		GTPA
7.	GTE Hawaiian Tel. Co. Inc.		- Hawaii		GTWI
8.	GTE Alaska		- Alaska		GTGO
			- Nebraska		GTHI
			- Puerto Rico		GTAK
Lincoln Telephone Company					LTNE
Puerto Rico Telephone Company					PRPR

<u> Holding Company </u>	<u> Combined Operating Companies </u>	<u> Operating Company </u>	<u> Combined Study Areas </u>	<u> Study Area </u>	<u> COSA Code </u>
Rochester Telephone Corporation					
	1.	Ausable Valley Telephone	- New York		RTNY
	2.	Breezewood Telephone	- New York		AUNY
	3.	CC&S Telco	- Pennsylvania		BTPA
			- Michigan		CCMI
			- Ohio		CCOH
	4.	Canton Telephone	- Pennsylvania		CTPA
	5.	Enterprise Telephone	- Pennsylvania		ETPA
	6.	Highland Telephone	- New York		HTNY
	7.	Inland Telephone	- Illinois		ITIL
	8.	Lakeshore Telephone	- Wisconsin		LTWI
	9.	Lakeside Telephone	- Illinois		LTIL
	10.	Lakewood Telephone	- Pennsylvania		LTPA
	11.	Monroeville Telephone	- Alabama		MTAL
	12.	Mt. Pulaski Telephone	- Illinois		MPIL
	13.	Midland Telephone	- Illinois		MTIL
	14.	Midway Telephone	- Michigan		MTMI
	15.	Mondovi Telephone	- Wisconsin		MTWI
	16.	Ontonogan Telephone	- Michigan		OTMI
	17.	Oswayo River Telephone	- Pennsylvania		ORPA
	18.	Prairie Telephone	- Illinois		PTIL
	19.	S & A Telephone	- Kansas		SAKS
	20.	Senca Gorham Telephone	- New York		SGNY
	21.	Sylvan Lake Telephone	- New York		SLNY
	22.	Southland Telephone	- Alabama		STAL
			- Florida		STFL
	23.	Schuyler Telephone	- Idaho		STIA
			- Illinois		STIL
	24.	Thorntown Telephone	- Indiana		TTIN
	25.	Urban Telephone	- Wisconsin		UTWI
Southern New England Telephone					
			- Connecticut		SNCT
United Telephone System					
	1.	United Tel. Co. of Florida	- Florida		UTTC
	2.	United Tel. Co. of Indiana	- Indiana		UTFL
	3.	United Tel. Co. of Kansas	- Kansas		UTIN
	4.	United Tel. Co. of Minn.	- Minnesota		UTKS
	5.	United Tel. Co. of Missouri	- Missouri		UTMN
	6.	United Tel. Co. of Neb.	- Nebraska		UTMO
	7.	United Tel. Co. of N. Jer.	- New Jersey		UTNE
	8.	Carolina Tel. and Tel. Co.	- North Carolina		UTNJ
	9.	United Tel. Co. of Ohio	- Ohio		UTNC
	10.	United Tel. Co. of Oregon	- Oregon		UTOH
	11.	United Tel. Co. of Penn.	- Pennsylvania		UTOR
	12.	United Tel. Co. of S. C.	- South Carolina		UTPA
					UTSC

<u> Holding Company </u>	<u> Combined Operating Companies </u>	<u> Operating Company </u>	<u> Combined Study Areas </u>	<u> Study Area </u>	<u> COSA Code </u>
		13. United Tel. Co. of Texas	- Texas		UTTX
		14. United Tel. Co. of Wash.	- Washington		UTWA
		15. United Tel. Co. of Wyoming	- Wyoming		UTWY
		16. United Inter-Mountain Tel. Co.	- Tennessee		UTTN
			- Virginia		UTVA
Total Independent Companies					TICO
AT&T Communications					ATTC
Total Industry					TOTL