

displays a currently valid OMB control number or if we fail to provide you with this notice. This collection has been assigned an OMB control number of 3060-0410.

THE FOREGOING NOTICE IS REQUIRED BY THE PRIVACY ACT OF 1974, PUBLIC LAW 93-579, DECEMBER 31, 1974, 5 U.S.C. 552a(e)(3) AND THE PAPERWORK REDUCTION ACT OF 1995, PUBLIC LAW 104-13, OCTOBER 1, 1995, 44 U.S.C. SECTION 3507.

GENERAL INSTRUCTIONS

Except where noted, dollar amounts will be taken from the accounts and subaccounts (including cost categories as approved in the carrier's Part 32 Allocation Manual) prescribed in Part 32 of the Commission's Rules, and the definitions and instructions contained therein shall also apply to this report wherever applicable. Dollar amounts shall be reported in thousands.

A carrier without network investment that is used jointly for regulated and nonregulated functions has the option to not file data electronically. Instead, a carrier must file a letter signed by the company's responsible officer, certifying that there is no data to report. The letter should list all applicable operating companies and study areas. (Refer to the form letter on page 6.)

REFERENCES

Cost Categories

For the names and descriptions of the cost categories applicable to each filing carrier, see the individual carriers' permanent part 32 Cost Allocation Manuals for the separation of regulated and nonregulated costs.

Central Office Equipment and Cable and Wire Facilities

Central Office Equipment includes all equipment recorded in accounts listed under "TPIS--Central Office assets" in Part 32.2000 (j). Central Office Equipment - Switching includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office--Switching" in Part 32.2000(j). Central Office Equipment - Transmission includes all equipment recorded in accounts listed under "TPIS--Central Office assets: Central Office --Transmission" in Part 32.2000 (j). Cable and wire facilities include all cable and wire facilities recorded in accounts listed under "TPIS--Cable and wire facilities assets" in Part 32.2000 (j).

Cost Categories Requiring Forward-Looking Allocator

Each carrier's Part 32 Cost Allocation manual identifies all the cost categories that, under Part 64 of the Commission's Rules, must be allocated on the basis of a three year forecast of use (forward looking allocator).

SAMPLE LETTER

<Company Heading>

<Date>

Federal Communications Commission
Office of the Secretary
445 Twelfth Street, S.W.; TW-A325
Washington, D.C. 20554

Re: FCC Report 495B – 200X

I am confirming that <Company> has no network investment that is jointly used for regulated and nonregulated functions to report for the 200X reporting year for the operating companies or study area levels listed below. However, should a situation arise when we would have jointly used network investment, we will comply with the Commission's accounting requirements for such investment and initiate the filing of FCC Report 495B.

Operating Companies

Study Areas

Certification:

I certify that I am an officer of <Company> ; that I have examined the foregoing information and that to the best of my knowledge, information, and belief, all statements of fact contained in this letter are true and that said is an accurate statement of the affairs of the above named respondent in respect to the data for the period from <1/1/200X> to <12/31/200X>.

<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>

TABLE IV - ACTUAL APPORTIONMENT OF INVESTMENT DOLLARS SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report only those cost categories identified in the carrier's approved Part 32 Cost Allocation Manual that require allocation on the basis of a forward looking allocator. A separate row shall be used for each cost category.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter the account number, e.g., 2211.
- (b) Enter the cost category as follows:

Use the unique alpha/numeric code (up to six characters, with no embedded blanks) previously assigned to the cost category on a previously filed Report 495A. If none has been assigned, assign such a code. Use this same code throughout all tables of this report and in future Reports 495B and 495A, when filed.

Enter this assigned code, followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed).

For example, for a central office equipment cost category, this column could contain the following:

NetEq Network Equipment

(code) (descriptive name)

Enter "NONE" on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.

- (c) Enter the actual dollar amount of total gross investment used during the calendar year for both regulated and nonregulated activities.

- (d) Enter the actual dollar amount of total gross investment allocated to nonregulated activities during the calendar year. Calculate this amount by multiplying column (c) by Table I, column (i) or enter the amount from Table II, column (f) whichever is greater. If the amount in Table II, column (f) is greater, indicate this in a footnote.
- (e) Subtract column (d) from column (c) and enter the result.
- (f) Divide column (d) by column (c) and enter the result as a ratio rounded to four decimal places.
- (g) Divide column (e) by column (c) and enter the result as a ratio rounded to four decimal places.

TABLE V - ACTUAL USAGE OF INVESTMENT UNITS SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE AND WIRE FACILITIES
BY COST CATEGORY

GENERAL INSTRUCTIONS

Report information by cost category as designated on Table IV. Use one row for each cost category and enter in the same order as on Table IV, using the same cost category code.

Assign a unique number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter column (a) from Table IV.
- (b) Enter column (b) from Table IV. Enter NONE on the first row of the table if there are no cost categories that require allocation on the basis of a forward looking allocator.
- (c) Enter the measure used by the carrier to arrive at a dollar amount of investment used for each cost category, e.g., thousands of minutes of use or millions of minutes of use, messages, lines, etc., as designated in the carrier's Part 32 Cost Allocation Manual. Use up to eighteen characters, with embedded blanks allowed.
- (d) Enter the actual amount of units of use of total gross investment used during the calendar year for both regulated and nonregulated activities.
- (e) Enter the actual amount of units of use of total gross investment used for nonregulated activities during the calendar year.
- (f) Enter the actual amount of units of use of total gross investment used for regulated activities during the calendar year.
- (g) Enter the ratio, rounded to four decimal places, of units of use of total gross investment used during the calendar year for nonregulated activities. This is derived by dividing column (f) by column (d).
- (h) Enter the ratio, rounded to four decimal places, of units of use of total gross investment used during the calendar year for regulated activities. This is derived by dividing column (f) by column (d).

**TABLE VI - ACTUAL INVESTMENT SUMMARY SCHEDULE
FOR CENTRAL OFFICE EQUIPMENT AND CABLE WIRE FACILITIES
BY ACCOUNT AND COST CATEGORY**

GENERAL INSTRUCTIONS

Report each central office equipment and cable and wire facilities cost category identified in the carrier's approved Part 32 Cost Allocation Manual. In columns (c), (d), and (e), provide subtotals by account for accounts with more than one cost category, provide separate subtotals for Central Office Equipment - Switching, Central Office Equipment - Transmission, Central Office Equipment, and Cable and Wire Facilities, and provide a grand total as the last row of the table.

Assign a unique row number to each row of the table, beginning with 1 and incrementing by one, with no numbers skipped.

COLUMN DESCRIPTIONS

COLUMN

- (a) Enter an account number for each central office equipment and cable and wire facilities account. Leave this column blank in the rows containing the subtotals for COE - Switching, COE - Transmission, Central Office Equipment, Cable and Wire Facilities, and the grand total row.
- (b) Enter a cost category for each central office equipment and cable and wire facilities cost category as follows:

The column will consist of the category's alpha/numeric code (up to six characters, with no embedded blanks), followed by one or more spaces, followed by the descriptive name for the cost category (up to twenty characters, with embedded blanks allowed). The code and name will be taken from Table IV, Column (b) for those cost categories that are subject to a forward looking allocator. If no code has been previously assigned, assign a unique code and use the same code in future Reports 495B and 495A, when filed. Use the following codes for the subtotal rows and the grand total row:

<u>Row</u>	<u>Code</u>
account subtotals	SUBTOT
COE - Switching	COE-SW
COE - Transmission	COE-TR
Central Office Equipment	COE
Cable and Wire Facilities	CWF
grand total	TOTAL

- (c) Enter the total gross investment dollars for all operations, both regulated and nonregulated, for each cost category. This amount shall be taken from Table IV, column (c) for those cost categories that are subject to a forward looking allocator.
- (d) Enter the amount of gross investment allocated to nonregulated activities, for each cost category. This amount shall be taken from Table IV, column (d) for those categories that are subject to a forward looking allocator.
- (e) Enter column (c) less column (d). The resulting amount is that amount allocated to regulated activities.