

# ORIGINAL

DOCKET NO. 030405-TL

CERTIFICATION OF  
PUBLIC SERVICE COMMISSION ADMINISTRATIVE RULES  
FILED WITH THE  
DEPARTMENT OF STATE

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2008 AUG 26 PM 01:52  
DEPARTMENT OF STATE  
TALLAHASSEE, FLORIDA

I do hereby certify:

(1) That all statutory rulemaking requirements of Chapter 120, F.S., have been complied with; and

(2) There is no administrative determination under subsection 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of paragraph 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by paragraph 120.54(3)(a), F.S., and;

(a) Are filed not more than 90 days after the notice;  
or

(b) Are filed not more than 90 days after the notice not including days an administrative determination was pending;  
or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but

AUS  
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COM  
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ECR  
GCL  
OPC  
MMS  
SEC  
OTH

DOCUMENT NUMBER DATE

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FPSC-COMMISSION CLERK

not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

  / (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

  / (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

  / (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

  / (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

  / (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the small business ombudsman.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule Nos.

25-4.017  
25-4.0405  
25-4.135  
25-4.1352  
25-4.1357

Under the provision of subparagraph 120.54(3)(e)6., F.S.,  
the rules take effect 20 days from the date filed with the  
Department of State or a later date as set out below:

Effective: \_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
BLANCA S. BAYÓ, Director  
Division of the Commission Clerk  
and Administrative Services

\_\_\_\_\_  
Number of Pages Certified

(S E A L)

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25-4.017 Uniform System of Accounts.

(1) Each rate-of-return regulated local exchange telecommunications company shall maintain its accounts and records in conformity with the Uniform System of Accounts for Telecommunications Companies (USOA) as prescribed by the Federal Communications Commission in Title 47, Code of Federal Regulations, Part 32 Class A, revised as of October 1, 2002 ~~1994~~, and as modified below. Inquiries relating to interpretation of the USOA shall be submitted in writing to the Commission's Division of Economic Regulation.

(2) - (4) No Change.

Specific Authority: 350.127(2), F.S.

Law Implemented: 350.115, 364.17, F.S.

History: Revised 12/1/68, Amended 3/31/76, 8/21/79, 1/2/80, 12/13/82, 12/13/83, 9/30/85, formerly 25-4.17, Amended 11/30/86, 4/25/88, 2/10/92, 8/11/92, 3/10/96, \_\_\_\_\_.

25-4.0405 Telephone Directory Advertising Revenues.

(1) The provisions of this rule, in conjunction with the provisions of Section 364.037, Florida Statutes (2002) ~~(1995)~~, shall govern the ratemaking treatment for telephone directory advertising revenues and expenses of rate-of-return regulated local exchange telecommunication companies.

(2) No Change.

(3) The dollar amount of the 1982 Gross Profit Base for each local exchange telephone company is established pursuant to Section

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1 | 364.037(3) as follows:

2	<u>Local Exchange Company</u>	<u>1982 Gross Profit Base</u>
3	<del>ALLTEL Florida, Inc.</del>	<del>\$299,380</del>
4	<del>Floralta Telephone Company, Inc.</del>	<del>\$1,780</del>
5	<del>Gulf Telephone Company</del>	<del>\$54,794</del>
6	<del>Indiantown Telephone System, Inc.</del>	<del>\$28,319</del>
7	<del>Northeast Florida Telephone Company,</del>	
8	<del>Inc.</del>	<del>\$20,676</del>
9	<del>Quincy Telephone Company</del>	<del>\$68,580</del>
10	<del>St. Joseph Telephone and Telegraph</del>	
11	<del>Company</del>	<del>\$148,538</del>
12	<del>Southern Bell Telephone &amp; Telegraph</del>	
13	<del>Company Florida</del>	<del>\$102,215,043</del>
14	<del>Frontier Telephone Company</del>	<del>\$8,830</del>
15	<del>Vista United Telecommunications</del>	<del>\$161,840</del>

16 | (4) The Average 1982 Access Lines for each local exchange  
17 | telephone company is as follows:

18	<u>Local Exchange Company</u>	<u>1982 Average Access Lines</u>
19	<del>ALLTEL Florida, Inc.</del>	<del>36,435</del>
20	<del>Floralta Telephone Company, Inc.</del>	<del>1,417</del>
21	<del>Gulf Telephone Company</del>	<del>5,934</del>
22	<del>Indiantown Telephone System, Inc.</del>	<del>1,501</del>
23	<del>Northeast Florida Telephone</del>	
24	<del>Company, Inc.</del>	<del>3,874</del>
25		

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1	<del>Quincy Telephone Company</del>	7,089
2	<del>St. Joseph Telephone and Tele-</del>	
3	<del>graph Company</del>	<del>16,229</del>
4	<del>Southern Bell Telephone &amp; Tele-</del>	
5	<del>graph Company - Florida</del>	
6	Frontier Telephone Company	2,993,084
7	<del>Vista United Telecommunications</del>	2,279
8		1,706

9 Specific Authority: 350.127(2), F.S.

10 Law Implemented: 364.037, F.S.

11 History: New 4/21/86, formerly 25-4.405, Amended 4/25/88, 3/10/96.

12 \_\_\_\_\_  
 13 25-4.135 Annual Reports.

14 (1) Each rate-of-return regulated local exchange telephone  
 15 company shall file annual reports with the Commission on Commission  
 16 Form PSC/ECR 018-T ( / )(3/96) which is incorporated by reference  
 17 into this rule. Form PSC/ECR 018-T, entitled "Annual Report of  
 18 Local Exchange Telephone Companies", may be obtained from the  
 19 Commission's Division of Economic Regulation. These reports shall  
 20 be verified by a responsible accounting officer of the company  
 21 making the report and shall be due on or before April 30 for the  
 22 preceding calendar year. A company may file a written request for  
 23 an extension of time with the Division of Economic Regulation no  
 24 later than April 30. One extension of 31 days will be granted upon  
 25

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~~through~~ type are deletions from existing law.

1 request. A request for Commission approval of a longer extension  
2 must be accompanied by a statement of good cause and shall specify  
3 the date by which the report will be filed. Good cause means a  
4 demonstration that the company has worked diligently to prepare the  
5 report and that the additional time period requested to complete  
6 and submit the report is both reasonable and necessary given the  
7 company's particular circumstances.

8 ~~(2) The company shall also file with the original and each~~  
9 ~~copy of the annual report form, or separately within 30 days, a~~  
10 ~~letter or report, signed by an independent certified public~~  
11 ~~accountant, attesting to the conformity in all material respects of~~  
12 ~~the following schedules and their applicable notes of Form PSC/ECR~~  
13 ~~18 with the Commission's applicable uniform system of accounts and~~  
14 ~~published accounting releases:~~

- 15 ~~—— (a) Schedule B-1 Balance Sheet,~~
- 16 ~~—— (b) Schedule B-2 Statement of Cash Flows, and~~
- 17 ~~—— (c) Schedule I-1 Income Statement.~~

18 ~~(3)(a) Each company shall file with the Commission an audit~~  
19 ~~report issued by an independent auditor commenting on the company's~~  
20 ~~compliance with its Cost Allocation Manual (CAM) or written~~  
21 ~~accounting procedures for nonregulated operations. Beginning~~  
22 ~~January 1, 1996, the compliance audit shall be performed no less~~  
23 ~~than once every three years. The audit report shall be filed with~~  
24 ~~the annual report or within 30 days of filing the annual report.~~

25 ~~—— (b) Each company shall file, along with the audit report, a~~

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1 ~~list of all incidents of non-compliance with the CAM or written~~  
2 ~~accounting procedures for nonregulated operations. This list shall~~  
3 ~~include all errors and irregularities detected by the independent~~  
4 ~~auditor during the audit, regardless of materiality.~~

5 ~~(c) The expense of the audit shall be separately identified~~  
6 ~~and shall not be chargeable to expense for ratemaking purposes.~~  
7 ~~The Commission may, upon sufficient showing, modify or waive these~~  
8 ~~requirements.~~

9 Specific Authority: 350.127(2), F.S.

10 Law Implemented: 364.17, F.S.

11 History: New 12/27/94, amended 3/10/96,                     .

12         25-4.1352 Earnings Surveillance Report.

13 Specific Authority: 350.127(2), F.S.

14 Law Implemented: 364.03(1), 350.117(1), F.S.

15 History: New 11/18/82, formerly 25-4.245, Amended 8/21/90, formerly  
16 25-4.0245, Amended 6/10/94, 3/10/96, Repealed                     .

17         25-4.1357 Annual Separations Cost Study

18 Specific Authority: 350.127(2), F.S.

19 Law Implemented: 364.07(2), F.S.

20 History: New 10/31/93, amended 3/10/96, Repealed                     .

21

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**25-4.129 Uniform System of Accounts.**

*Specific Authority 364.42 FS. Law Implemented 364.42 FS. History—New 1-1-73, Amended 3-19-78, Repealed 5-14-91.*

**25-4.130 Annual Reports.**

*Specific Authority 364.42 FS. Law Implemented 364.41 FS. History—New 3-31-76, Repealed 5-14-91.*

**25-4.131 Location and Preservation of Records.**

*Specific Authority 364.42 FS. Law Implemented 364.41 FS. History—New 3-31-76, Repealed 5-14-91.*

**PART IX****Subpart A Accounting Reports****25-4.135 Annual Reports.**

(1) Each local exchange telephone company shall file annual reports with the Commission on Commission Form PSC/AFA 18 (12/94) which is incorporated by reference into this rule. Form PSC/AFA 18, entitled "Annual Report of Local Exchange Telephone Companies", may be obtained from the Commission's Division of Auditing and Financial Analysis. These reports shall be verified by a responsible accounting officer of the utility making the report and shall be due on or before April 30 for the preceding calendar year. A company may file a written request for an extension of time with the Division of Auditing and Financial Analysis no later than April 30. One extension of 31 days will be granted upon request. A request for a longer extension must be accompanied by a statement of good cause and shall specify the date by which the report will be filed.

(2) The company shall also file with the original and each copy of the annual report form, or separately within 30 days, a letter or report, signed by an independent certified public accountant, attesting to the conformity in all material respects of the following schedules and their applicable notes of Form PSC/AFA 18 with the Commission's applicable uniform system of accounts and published accounting releases:

- (a) Schedule B-1 Balance Sheet
- (b) Schedule B-2 Statement of Cash Flows
- (c) Schedule I-1 Income Statement

*Specific Authority 350.127(2) FS. Law Implemented 364.17 FS. History—New 12-27-94.*

**25-4.1351 Diversification Reports.**

(1) Each local exchange telephone company shall file information on its affiliates and affiliated transactions on Commission Form PSC/AFA 16 (12/94) which is incorporated into this rule by reference. Form PSC/AFA 16, entitled "Analysis of Diversification Activities", may be obtained from the Commission's Division of Auditing and Financial Analysis.

**(2) Definitions**

(a) **Affiliate** — Any entity that directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with a local exchange telephone company. Ownership of 5 percent or more of the voting

securities of an entity shall be conclusively deemed to constitute the control thereof.

(b) **Affiliated Transaction** — Any transaction in which both a local exchange telephone company and an affiliate thereof are each participants other than transactions related to the filing of consolidated tax returns.

(3) Within 45 days of coming under the jurisdiction of the Commission, each local exchange telephone company shall file Schedules 1, 7, and 8 of Form PSC/AFA 16 with the Division of Auditing and Financial Analysis.

(4) Each local exchange telephone company shall file Schedules 1—6 of Form PSC/AFA 16 as an attachment to its annual report.

(5) Each local exchange telephone company shall keep a detailed backup report of the summary report to facilitate auditing and analysis. Each local exchange telephone company shall maintain a clear audit trail from the summary report through the general ledger to the source documents supporting the reported transactions.

*Specific Authority 350.127(2) FS. Law Implemented 364.17 FS. History—New 12-27-94.*

**25-4.1352 Earnings Surveillance Report.**

(1) Each local exchange telephone company shall file rate of return data using Commission Form PSC/AFA 15 (6/94), which is incorporated by reference into this rule. Form PSC/AFA 15, entitled "Telephone Earnings Surveillance Report," may be obtained from the Commission's Division of Auditing and Financial Analysis.

**(2) The report shall be filed:**

(a) Monthly, by the 15th day of the third month following the reported month for telephone companies with 100,000 or more access lines.

(b) Quarterly, by the 15th day of the second month following the reported quarter for telephone companies with less than 100,000 access lines.

(3) Requests for extensions of time in which to file the report must be submitted in writing to the Commission prior to the due date of the report.

*Specific Authority 350.127(2) FS. Law Implemented 350.117-1, 364.03(1) FS. History—New 6-9-94.*

**25-4.1353 Forecasted Earnings Surveillance Report.**

(1) Each local exchange company with more than 50,000 access lines and not under an incentive regulation plan or not subject to an earnings cap shall file with the Commission its forecasted financial information on Commission Form PSC/AFA 21 (1/95) which is incorporated into this rule by reference. Form PSC/AFA 21, entitled "Telephone Forecasted Earnings Surveillance Report", may be obtained from the Commission's Division of Auditing and Financial Analysis. The report shall be verified by the responsible officer of the company making the report. The report shall be due on or before March 1 of each year, and shall contain the forecasted financial information for that calendar year.

(2) A company may file a written request for an extension of time with the Division of Auditing and Financial Analysis no later than March 1. One

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extension of 15 days will be granted upon request. A request for a longer extension must be accompanied by a statement of good cause and shall specify the date by which the report will be filed.

(3) If during the course of the forecast year the company should revise its forecasted financial information as a result of a change in a forecast assumption such that its forecasted annual return on equity changes by more than 25 basis points, whether as a result of a single or several events or assumptions, the company shall provide the Commission with the following information within 30 days of the revised forecast:

(a) A description of the revised forecast assumptions or other events that caused the forecasted return on equity to be revised.

(b) An estimate of the revised annual return on equity.

*Specific Authority 350.127(2) FS. Law Implemented 350.117(1), 364.03(1) FS. History—New 1-11-93.*

**25-4.1357 Annual Separations Cost Study.**  
~~Each local exchange telephone company that conducts a cost study on an annual basis shall file a~~

copy of the study that separates operation's investments and expenses by interstate and intrastate with the Division of Auditing and Financial Analysis on or before June 30 of each year.

*Specific Authority 350.127(2) FS. Law Implemented 364.07(2) FS. History—New 11-1-93*

#### Subpart B Revenue Requirements

##### **25-4.140 Test Year Notification.**

(1) At least 60 days prior to filing a petition for a general rate increase, a company shall notify the Commission in writing of its selected test year and filing date. This notification shall include:

(a) An explanation for requesting the particular test period. If an historical test year is selected, there shall be an explanation of why the historical period is more representative of the company's operations than a projected period. If a projected test year is selected, there shall be an explanation of why the projected period is more representative than an historical period.

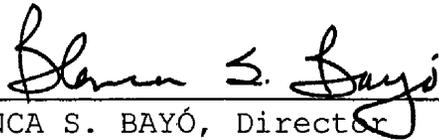
CERTIFICATION OF

FORM INCORPORATED BY REFERENCE

IN RULES FILED WITH THE DEPARTMENT OF STATE

Pursuant to Rule 1S-1.005, Florida Administrative Code, I do hereby certify that the attached are true and correct copies of the following materials incorporated by reference in Rule 25-4.135. Under the provisions of subparagraph 120.54(3)(e)(6), F.S., the attached materials take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

PSC/ECR 018-T (9/03) - Annual Report of Local Exchange Telephone Companies.



\_\_\_\_\_  
BLANCA S. BAYÓ, Director  
Division of the Commission Clerk  
and Administrative Services

\_\_\_\_\_  
Number of Pages Certified

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**ANNUAL REPORT OF  
LOCAL EXCHANGE TELEPHONE COMPANIES**

\_\_\_\_\_  
(EXACT NAME OF RESPONDENT)

\_\_\_\_\_  
(ADDRESS OF RESPONDENT)

TO THE

FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, \_\_\_\_\_

2003 AUG 26 PM 3:52  
OFFICE OF STATE  
ADMINISTRATOR  
FLORIDA

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Officer or other person to whom correspondence should be addressed concerning this report:

Name	Title	State
Address	City	
Telephone No.		

PSC/ECR 018-T (9/03)

**SIGNATURE PAGE**

I certify that I am the responsible accounting officer of

\_\_\_\_\_;  
that I have examined the following report; that to the best of my knowledge,  
information, and belief, all statements of fact contained in the said report are true  
and the said report is a correct statement of the business and affairs of the above-  
named respondent in respect to each and every matter set forth therein during the  
period from January 1, \_\_\_\_\_ to December 31, \_\_\_\_\_, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations  
were determined consistent with the methods reported to this Commission on the  
appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing  
with the intent to mislead a public servant in the  
performance of his or her official duty shall be guilty  
of a misdemeanor of the second degree, punishable  
as provided in s. 775.082 and s. 775.083.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Name**

\_\_\_\_\_  
**Title**

**TABLE OF CONTENTS**

<i>Sch. No.</i>	<i>Title</i>	<i>Page No.</i>	<i>Sch. No.</i>	<i>Title</i>	<i>Page No.</i>
	<b>General Corp. Info. Schedules</b>			<b>Other Misc. Supplemental Schedules</b>	
A-1	Identity of Respondent	1	Z-1	Reconciliation of Intrastate Revenue	17
A-2	Control over Respondent	1	Z-2	Compensation of Officers	18
A-3	Board of Directors & General Officers	1	Z-3	Affiliation of Officers & Directors	18
A-4	Stockholders	2	Z-4	Bus. Contracts with Officer & Directors	18
A-5	Important Changes During the Year	2	Z-5	Directory Advertising Operations	19
			Z-6	Average Access Lines in Service	20
			Z-7	Corporate Structure	21
	<b>Balance Sheet Schedules</b>		Z-8	Contracts with Affiliates	22
B-1	Balance Sheet	3	Z-9	Affiliated Transfers and Cost Allocations	23
B-2	Plant in Service	5	Z-10	Earnings Surveillance	24
B-3	Accumulated Depreciation	7			
B-4	Long-Term Debt	9			
B-5	Funded Debt Reacquired or Retired During the Year	9			
	<b>Income Statement Accounts</b>				
I-1	Income Statement	10			
I-2	Other Operating Taxes	14			
I-3	Donations and Payments to Persons Other Than Employees	15			
I-4	Membership Fees and Dues	15			
	<b>Statistical Schedules</b>				
S-1	Access Lines in Service by Customer	16			
S-2	Telephone Calls	16			

**Identity of Respondent**  
**Schedule A-1**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Immediately following these instructions insert the several numbers together with the information respectively pertinent thereto.

1. Exact name of respondent. Use the words "The" and "Company" or "Co." only when they are parts of the corporate name.
2. Date of incorporation.

--

**Control Over Respondent**  
**Schedule A-2**

1. If direct control over the respondent was held by a corporation, individual, association or other person at the end of the year, state:
  - (a) The form of control (sole or joint):
  - (b) The name and address of the directly controlling organization or person (Give names and addresses of all organizations or persons involved if control was joint.):
  - (c) The means by which control was held (For example, through ownership of voting securities; through common directors, officers or stockholders through voting trusts; etc.)
  - (d) The extent of control:
2. See Schedule Z-9 for an updated organizational chart.

--

**Board of Directors and General Officers**  
**Schedule A-3**

Name of Director or Officer and Address (City and State)	Title & Dept. over Which Jurisdiction is Exercised	Director's Fees

**Stockholders**  
**Schedule A-4**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

1. This information shall be compiled as of December 31, except that if similar information has been compiled for some other purpose between the beginning of the year for which the report is made and the date of preparation of this report, the latest compilation shall be used.
2. Stockholders of each class of stock shall be listed in the order of their holdings, beginning with the highest and continuing until the 10 largest holdings have been listed. If any such holder was a trustee or nominee for other persons who held the beneficial interest in the securities, the name and address of each person who has the beneficial interest shall be shown. Likewise, if any person had the beneficial interest in securities held by trustees or nominees under different trusts or other groupings, and the aggregate of such person's holdings would place him among the listed holders if he were the holder of record, the details of such holdings shall be shown

<b>Class of Stock</b>	
<b>Name and Address (City and State) of Stockholder</b>	<b>Shares Held</b>

**Important Changes During the Year**  
**Schedule A-5**

Give concise answers to each of the following, numbering them in accordance with the numbers of the question:

1. If during the year a substantial portion or all of the property of the respondent was sold, merged, or abandoned, give full particulars, including the location and territory covered. In case of sale or merger, give the effective date, name and address of successor company and the consideration received.
2. Give information on any changes in accounting standards that have occurred during the year.

--

**BALANCE SHEET**

*Schedule B-1*

**Company:**

**For the Year Ended December 31,** \_\_\_\_\_

**Page 1 of 2**

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<b><i>Current Assets</i></b>		
	1130	Cash		
	1140	Special Cash Deposits		
	1150	Working Cash Advance		
	1160	Temporary Investments		
	1180	Telecom. Accounts Receivable		
	1181	Telecom. Accounts Receivable Allowance		
	1190	Other Accounts Receivable		
	1191	Accounts Receivable Allowance-Other		
	1200	Notes Receivable		
	1201	Notes Receivable Allowance		
	1210	Interest and Dividends Receivable		
	1220	Material and Supplies		
	1290	Prepaid Rents		
	1300	Prepaid Taxes		
	1310	Prepaid Insurance		
	1320	Prepaid Directory Expenses		
	1330	Other Prepayments		
	1350	Other Current Assets		
		<b><i>Total Current Assets</i></b>		
		<b><i>Noncurrent Assets</i></b>		
	1401	Investments in Affiliated Co.		
	1402	Investments in Nonaffiliated Co.		
	1406	Non Regulated Investments		
B-4	1407	Unamortized Debt Issuance Expense		
	1408	Sinking Funds		
	1410	Other Noncurrent Assets		
	1438	Deferred Maintenance & Retirements		
	1439	Deferred Charges		
	1500	Other Jurisdictional Assets - Net		
		<b><i>Total Noncurrent Assets</i></b>		
		<b><i>Telephone Plant in Service</i></b>		
B-2	2001	Telecom. Plant in Service		
	2002	Property Held for Future Use		
	2003	Plant under Construction		
	2005	Plant Adjustment		
	2006	Nonoperating Plant		
		<b><i>Subtotal</i></b>		
		<b><i>Less:</i></b>		
B-3	3100	Acc. Depreciation		
"	3200	Acc. Depreciation-Held for Future Use		
"	3300	Acc. Depreciation-Nonoperating		
"	3410	Acc. Amort. - Capitalized Leases		
"	3420	Acc. Amort. - Leasehold Improvements		
"	3500	Acc. Amort. - Intangible		
"	3600	Acc. Amort. - Other		
		<b><i>Subtotal</i></b>		
		<b><i>Net Telephone Plant in Service</i></b>		
		<b><i>TOTAL ASSETS</i></b>		

**BALANCE SHEET**

*Schedule B-1*

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

**Page 2 of 2**

Ref. Sch.	Account No.	Accounts	Amounts (\$)	
			Beginning of Year	End of Year
		<b><i>Current Liabilities</i></b>		
	4010	Accounts Payable		
	4020	Notes Payable		
	4030	Advanced Billing and Payments		
	4040	Customers' Deposits		
B-4	4050	Current Maturities - Long Term		
	4060	Current Maturities - Capital Leases		
	4070	Income Taxes - Accrued		
	4080	Other Taxes - Accrued		
	4100	Net Current Deferred Op. Income Taxes		
	4110	Net Current Deferred Nonop. Income Taxes		
	4120	Other Accrued Liabilities		
	4130	Other Current Liabilities		
		<b><i>Total Current Liabilities</i></b>		
		<b><i>Long-Term Debt</i></b>		
B-4	4210	Funded Debt		
"	4220	Premium on Long-Term Debt		
"	4230	Discount on Long-Term Debt		
	4240	Reacquired Debt		
	4250	Obligations under Capital Leases		
B-4	4260	Advanced from Affiliated Companies		
"	4270	Other Long-Term Debt		
		<b><i>Total Long-Term Debt</i></b>		
		<b><i>Other Liabilities and Deferred Credits</i></b>		
	4310	Other Long-Term Liabilities		
	4320	Unamortized Operating ITC - Net		
	4330	Unamortized Nonoperating ITC - Net		
	4340	Net Noncur. Def. Oper. Income Taxes		
	4350	Net Noncur. Def. Nonoper. Inc. Taxes		
	4360	Other Deferred Credits		
	4370	Other Juris. Liab. & Def. Credits		
		<b><i>Total Other Liab. &amp; Def. Credits</i></b>		
		<b><i>Stockholder's Equity</i></b>		
	4510	Capital Stock		
	4520	Additional Paid-in Capital		
	4530	Treasury Stock		
	4540	Other Capital		
	4550	Retained Earnings		
		<b><i>Total Stockholder's Equity</i></b>		
		<b><i>TOTAL LIABILITIES AND EQUITY</i></b>		



**Annual Status Report**  
**Analysis of Plant in Service Accounts**  
**Schedule B-2**

Company:  
 For the Year Ended December 31, \_\_\_\_\_

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
<b>Capital Recovery Schedules:</b> This schedule should identify each approved capital recovery schedule.									
<b>Jointly Used Plant Allocated to Non Regulated</b>			(      )	(      )	(      )	(      )	(      )	(      )	(      )
<b>Amortizable Assets:</b>									
2681	Capital Leases								
2682	Leasehold Improve.								
2690	Intangibles								
<b>Total Balances</b>									
<b>Note:</b> * The total beginning and ending balances plus jointly used plant allocated to non regulated, if any, must agree to acct. 2001, Plant in Service, in Schedule B-1, Balance Sheet.									



**Annual Status Report**  
**Analysis of Accumulated Depreciation & Amortization**  
**Schedule B-3**

Company:

For the Year Ended December 31,

Page 2 of 2

Page 8

Acct. No.	Account Description	Beginning Balance*	Accruals**	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
<i>Subtotal</i>										
Reserve for Jointly Used Plant Allocated to Non Regulated		( )	( )	( )	( )	( )	( )	( )	( )	( )
<b>Accumulated Depr. &amp; Amortization:</b>										
3200	PHFU									
3300	Nonoperating									
3410	Capital Lease									
3420	Leasehold Improve.									
3500	Intangibles									
3600	Other									
<i>Subtotal</i>										
<b>Total Balances</b>										

Note: \* The grand total of beginning and ending balances plus jointly used plant allocated to non regulated, if any, must agree to the subtotal of Depreciation & Amortization in Schedule B-1, Balance Sheet.  
 \*\* The grand total of accruals plus jointly used plant allocated to non regulated, if any, must agree with the total Depreciation & Amortization Expense in Schedule I-1, Income Statement.



# INCOME STATEMENT

## Schedule I-1

Company:

For the year ended December 31, \_\_\_\_\_

Page 1 of 4

Account No.	Accounts	Amounts (\$)		
		Current Year		Total Company Prior Year
		Total Company	Intrastate	
	<b>OPERATING REVENUES</b>			
5001	Basic Area			
5002	Extended Area			
5003	Cellular Mobile			
5004	Other Mobile Service			
5010	Public Telephone			
5040	Local Private Line			
5050	Customer Premises			
5060	Other Local Exchange			
5069	Other Local Ex. Settlements			
	<b>Total Local Network Service</b>			
5081	End User			
5082	Switched Access			
5083	Special Access			
5084	State Access			
	<b>Total Network Access</b>			
5100	Long Distance Message			
5110	Unidirectional Long Distance			
5120	Long Distance Private Network			
5160	Other LD Revenue			
5169	Other LD Revenue Settle.			
	<b>Total LD Network</b>			
5230	Directory			
5240	Rent			
5250	Corporate Operations			
5261	Special Billing Arrangement			
5262	Customer Operations			
5263	Plant Operations			
5264	Other Incidental Regulated Rev.			
5269	Other Revenue Settle.			
5270	Interstate Billing & Collection			
5270	Intrastate Billing & Collection			
5301	Uncollectible Revenue-Tele.			
5302	Uncollectible Revenue-Other			
	<b>Total Miscellaneous</b>			
	<b>TOTAL OPERATING REVENUES</b>			

# INCOME STATEMENT

## Schedule I-1

Company:

For the year ended December 31, \_\_\_\_\_

Page 2 of 4

Acct. No.	Account	Current Year Total	Prior Year Total
	<b><i>Plant Specific Expense</i></b>		
6112	Motor Vehicle		
6113	Aircraft		
6114	Vehicle		
6115	Garage Work Equipment		
6116	Other Work Equipment		
	<b><i>Total Network Support</i></b>		
6121	Land & Building		
6122	Furniture & Artwork		
6123	Office Equipment		
6124	Gen. Purpose Computer		
	<b><i>Total General Support</i></b>		
6211	Analog Electronic		
6212	Digital Electronic		
6215	Electromechanical		
	<b><i>Total CO Switching</i></b>		
6220	Operator Systems		
6231	Radio Systems		
6232	Circuit Equipment		
	<b><i>Total Circuit Equipment</i></b>		
6310	Information Orig./Term.		
	<b><i>Total Information Orig/Term</i></b>		
6411	Poles		
6421	Aerial Cable		
6422	Underground Cable		
6423	Buried Cable		
6424	Submarine Cable		
6425	Deep Sea Cable		
6426	Intrabuilding Network		
6431	Aerial Wire		
6441	Conduit Systems		
	<b><i>Total Cable &amp; Wire</i></b>		
	<b><i>Total Plant Specific</i></b>		
	<b><i>Plant Nonspecific Expense</i></b>		
6510	Other Property Plant and Equipment		
6531	Power		
6532	Network Administration		
6533	Testing		
6534	Plant Operations Administration		
6535	Engineering		
	<b><i>Total Network Operations</i></b>		

**INCOME STATEMENT**

*Schedule I-1*

**Company:**

**For the year ended December 31, \_\_\_\_\_**

**Page 3 of 4**

Acct. No.	Account	Current Year Total	Prior Year Total
6540	Access		
6561	Depreciation - TPIS		
6562	Depreciation - PHFU		
6563	Amortization - Tangible		
6564	Amortization - Intangible		
6565	Amortization - Other		
	<b>Total Depreciation &amp; Amortization</b>		
	<b>Total Plant Nonspecific</b>		
	<b>Customer Operations</b>		
6611	Product Management		
6612	Sales		
6613	Product Advertising		
	<b>Total Marketing</b>		
6621	Call Completion		
6622	Number Service		
6623	Customer Service		
	<b>Total Services</b>		
	<b>Total Customer Operations</b>		
	<b>Corporate Operations</b>		
6711	Executive		
6712	Planning		
6721	Accounting/Finance		
6722	External Relations		
6723	Human Resources		
6724	Info. Management		
6725	Legal		
6726	Procurement		
6727	Research/Development		
6728	Other General & Administrative		
	<b>Total Corporate Operations</b>		
	<b>TOTAL OPERATING EXPENSES</b>		

**INCOME STATEMENT**

*Schedule I-1*

Company:

For the year ended December 31, \_\_\_\_\_

Page 4 of 4

Ref. Sch.	Account No.	Account	Current Year Total	Prior Year Total
	7100	Other Operating Income and Expenses <i>Other Operating Income &amp; Expenses</i>		
	7210	Operating ITC		
	7220	Operating Federal Income Taxes		
	7230	Operating State & Local Income Taxes		
I-2	7240	Other Operating Taxes		
	7250	Provision for Deferred Operating Taxes-Net <i>Total Operating Taxes</i>		
		<b>NET OPERATING INCOME</b>		
	7310	Dividend Income		
	7320	Interest Income		
	7330	Income from Sinking & Other Funds		
	7340	Allowance for Funds Used During Construction		
	7350	Gain/Loss from the Disposition of Property		
	7360	Other Nonoperating Income		
	7370	Special Charges <i>Total Nonoperating Income &amp; Expenses</i>		
	7400	Nonoperating Taxes <i>Total Nonoperating Taxes</i>		
B-4	7510	Interest on Funded Debt		
	7520	Interest Expense - Capital Leases		
B-4	7530	Amortization of Debt Issuance Expense		
	7540	Other Interest Deductions <i>Total Interest &amp; Related Items</i>		
	7610	Extraordinary Income Credits		
	7620	Extraordinary Income Charges		
	7630	Current Income Tax Effect of Ex. Items-Net <i>Total Extraordinary Items</i>		
	7910	Income Effect of Juris. Ratemaking Differences		
	7990	Non Regulated Net Income		
		<b>NET INCOME</b>		

**Other Operating Taxes**  
**Schedule I-2**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Name of Government	Type of Tax						Total
	Property	Gross Receipts	PSC Assess	Intangible	Franchise	Other*	
US Government State of Florida							
<b>Total</b>	\$	\$	\$	\$	\$	\$	\$
Charged to Construction							
<b>Net Charged to Account</b>	\$	\$	\$	\$	\$	\$	\$

**Note: \* List separately each item in excess of \$500.**

***Donations or Payments for Services Rendered by Persons  
Other Than Employees  
Schedule I-3***

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Name of Recipient	Nature of Services	Account No.	Amount of Payment

***Membership Fees and Dues  
Schedule I-4***

Particulars	Account	Amount
<b>Expenditures Charged to Operating Expenses</b>		<b>\$</b>
Membership in:		
Association of Telecommunications Companies		
Trade, Technical and Professional Associations		
Other Organizations (Specify Type):		
<b>Total</b>		<b>\$</b>

**Access Lines in Service by Customer**  
**Schedule S-1**

**Company:**

**For the year ended December 31, \_\_\_\_\_**

State or Territory	Business		Public Access Lines	Residential Access Lines	Mobile Access Lines	Total Access Lines (Switched & Special)
	Single Line	Multi Line				
Florida						

**Telephone Calls**  
**Schedule S-2**

State or Territory	Local Calls	IntraLATA Toll Calls Completed (Originating)	InterLATA Toll Calls Completed (Originating)			InterLATA Billed Access Minutes (Originating and Terminating)		
			Interstate	Intrastate	Total	Interstate	Intrastate	Total
Florida								
<b>Totals</b>								

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Schedule Z-1**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

(a)	(b)	(c)	(d)
Accounts	Intrastate Revenues Per Sch. I-1	Intrastate Revenues Per RAF Return	Difference (b) - (c)
Local Service (5001 - 5069) End User (5081) Switched Access (5082) Special Access (5083) State Access (5084) Long Distance (5100 - 5169) Miscellaneous (5230 - 5270)	\$	\$	\$
<b>Totals</b>	\$	\$	\$

**Explanations:**

**Instructions:**

For the current year, reconcile the intrastate operating revenues reported on Schedule I-1 with the intrastate operating revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Compensation of Officers**  
**Schedule Z-2**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

- Report below the name, title, salary and bonus/incentive compensation for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
- If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Title (a)	Name of Officer (b)	Salary for Year (c)	Bonus/Incentive (d)	Total (e)

**Affiliation of Officers and Directors**  
**Schedule Z-3**

For each of the officials named in Schedule A-3, list the principal occupation or business affiliation if other than listed in Schedule A-3 and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any other business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address

**Business Contracts with Officers and Directors**  
**Schedule Z-4**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Schedule A-3. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

\*Note: Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service

**Analysis of Directory Advertising Operations**  
**Schedule Z-5**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Items	Consolidated (f) Amount	Amount Per Books
1. Revenues (Account 5230) (e)		
2. Local		
3. National		
4. Sales		
5. Commissions		
6. Other		
7. Total (line 2 thru 6)		
8. Expenses (Account 6622) (e)		
9. Printing		
10. Commissions		
11. Deliver		
12. Salvage		
13. Other		
14. Total (line 9 thru 13)		
15. Gross Profit (Line 7 minus 14)		
16. Gross Profit 1982 (a)		
17. Customer Growth Factor (b)		
18. CPI-U Factor (c)		
19. Adjusted 1982 (L16 x L17 x L18)		
20. Non Regulated (d)		

**Footnotes:**

(a) Gross Profit Base as Stated in FPSC Rule 25-4.0405.

(b) 
$$\frac{\text{Average Current Year Access Lines}}{\text{Average 1982 Access Lines Per Rule 25-4.0405}} = \frac{\quad}{\quad} =$$

(c) 
$$\frac{\text{Annual Average CPI-U for Current Year}}{\text{Annual Average CPI-U for 1982}} = \frac{\quad}{96.5} =$$

(d) (Line 15 less Line 19) or (1/3 of Line 15) whichever is smaller but not less than zero.

(e) Only those revenues and expenses formerly included in accounts 523 and 649 should be included in this schedule.

(f) This column only applies to those LEC's with an affiliated directory publishing company providing the service. The consolidated amount should contain the entire or gross amount from the Directory Advertising operation in the local franchise area to be considered in setting rates for telecommunications service. This will include the gross amounts billed from all sources, including all amounts from the publishing or directory companies as well as the Local Exchange Companies.

*Average Access Lines in Service*

*Schedule Z-6*

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

<b>(a)</b> <b>Classification</b>	<b>(b)</b> <b>Average Number</b>
<ul style="list-style-type: none"><li>1. Residence Lines (R-1, 2, 4, etc.)</li><li>2. Business Lines (B-1, 2, 4, etc.)</li><li>3. Centrex Lines</li><li>4. PBX Trunks</li><li>5. Key System Lines</li><li>6. Subtotal (Line 1 thru Line 5)</li> <li>7. Teletypewriter Lines</li><li>8. Foreign Exchange Lines</li><li>9. Service Telephone Lines</li><li>10. Other Lines</li><li>11. Total (Line 6 thru Line 10)</li></ul>	

**Footnotes:**

- (a) Include lines terminating in customer owned equipment.
- (b) Average is the average of the twelve monthly averages.

*Corporate Structure*  
*Schedule Z-7*

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Provide an updated organizational chart showing all affiliated companies, partnerships, etc.

**Effective  
Date**

*New or Amended Contracts with Affiliated Companies*  
*Schedule Z-8*

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

<b>Name of Affiliated Company</b>	<b>Synopsis of Contract</b>

**Summary of Affiliated Transfers and Cost Allocations**  
**Schedule Z-9**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$3,000 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)

**Earnings Surveillance  
Schedule Z-10**

**Company:**  
**For the Year Ended December 31,** \_\_\_\_\_

**Page 1 of 4**

RATE BASE	(1)	(2)	(3)
	Total Company Columns (2 + 3)	Interstate Toll	Total Intrastate
<b><u>AVERAGE RATE BASE</u></b>			
1. Plant In Service	\$ _____	\$ _____	\$ 0
2. Accumulated Depreciation and Amortization	_____	_____	0
3. Net Plant In Service	\$ 0	\$ 0	\$ 0
4. Property Held for Future Use	_____	_____	\$ 0
5. TPUC	_____	_____	0
6. Working Capital Allowance	_____	_____	0
7. Per Book Average Rate Base	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
8. % Distribution	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

**ADJUSTMENTS TO AVERAGE RATE BASE**

9. Adjustments for Achieved Rate Base	_____	\$ 0
10. Adjusted Achieved Rate Base	<u>\$ 0</u>	

**RATES OF RETURN**

11. Average Per Book	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
12. Average FPSC Adjusted	<u>0.00%</u>		

ADJUSTMENTS TO RATE BASE	(1)	(2)	(3)	(4)	(5)	(6)
	Plant In Service	Accumulated Depreciation and Amortization	Property Held for Future Use	Telephone Plant Under Construction	Working Capital Allowance	TOTALS
1. Intrastate Rate Base per Books	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

**INTRASTATE ADJUSTMENTS**

2. _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 0
3. _____	_____	_____	_____	_____	_____	0
4. _____	_____	_____	_____	_____	_____	0
5. Total Accounting Adjustments, Intrastate	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6. Intrastate Rate Base	<u>\$ 0</u>					

**Earnings Surveillance**  
**Schedule Z-10**

**Company:**  
**For the Year Ended December 31, \_\_\_\_\_**

**Page 2 of 4**

	(1)	(2)	(3)	(4)	(5)	(6)
	Total Company Columns (2 + 3)	Interstate Toll	Total Intrastate Columns (4 + 5 + 6)	-- Intrastate Toll -- Inter- territory	Intra- territory	Local

**BOOKED REVENUE**

1. Basic Local Service Revenue	\$ _____	\$ _____	\$0	\$ _____	\$ _____	\$0
2. Network Access Revenue						
a. BHMOG	_____		0			
b. MOU Access	_____		0			0
c. Special Access	_____		0			0
d. Other Access	_____		0			0
3. Long Distance Revenue						
a. MTS	_____		0			
b. Other	_____		0			
4. Subsidy Fund Revenue	_____		0			
5. Miscellaneous Revenue	_____		0			0
6. Uncollectible Revenues	_____		0			0
7. Net Booked Revenue	\$0	\$0	\$0	\$0	\$0	\$0

**OPERATING EXPENSE:**

8. Plant Specific Operations Expense	\$ _____	\$ _____	\$0
9. Plant Non-Specific Operations Expense	_____	_____	0
10. Access Expense	_____	_____	0
11. Depreciation and Amortization	_____	_____	0
12. Customer Operations Expense	_____	_____	0
13. Corporate Operations Expense	_____	_____	0
14. Other Income and Expenses	_____	_____	0
15. Total Operating Expense	\$0	\$0	\$0
16. % Distribution	0.00%	0.00%	0.00%

**OPERATING TAXES:**

17. Federal Income Tax	\$ _____	\$ _____	\$0
18. State Income Tax	_____	_____	0
19. Other Taxes	_____	_____	0
20. Total Operating Taxes	\$0	\$0	\$0

**NET OPERATING INCOME:**

21. Per Book NOI	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
22. NOI Effect of Adjustments			<u>\$0</u>
23. Adjusted NOI			<u>\$0</u>

**NOTES :**

2. (a) Busy Hour minutes of Capacity Charge.
- (b) Includes Local Switching, Local Transport, Line Termination, Carrier Common Line, Intertoll Trunking and Toll Switch
- (c) For Intrastate. Interterritory Station Terminals.
- (d) Includes testing, ordering, labor, etc
3. (a) Include only charges billed to customer and retained by the company, not charges billed on behalf of IXC's.

**Earnings Surveillance  
Schedule Z-10**

**Company:**

**For the Year Ended December 31,**

**Page 3 of 4**

	(1)	(2)	(3)	(4)	(5)	(6)
<b>ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING REVENUE</b>	Basic Local Service Revenue	Inter- territory	Intra- territory	Local Misc. Revenue	Uncollectible Revenues	Net Booked Revenue
1. Total Intrastate Revenue per Books	\$0	\$0	\$0	\$0	\$0	\$0

**INTRASTATE ADJUSTMENTS**

2. Out of period adjustments	\$	\$	\$	\$	\$	\$0
3. _____						0
4. _____						0
5. _____						0
6. Total Accounting Adjustments, Intrastate	\$0	\$0	\$0	\$0	\$0	\$0
7. Total Adjusted Intrastate Revenue	\$0	\$0	\$0	\$0	\$0	\$0

	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING EXPENSE</b>	Plant Specific Operations Expense	Plant Non-Specific Operations Expense(A)	Depreciation and Amortization	Customer Operations Expense	Corporate Operations Expense	Other Income and Expenses	Total Operating Expense
1. Total Intrastate Expenses per Books	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**INTRASTATE ADJUSTMENTS**

2. Out of period adjustments	\$	\$	\$	\$	\$	\$	\$0
3. _____							0
4. _____							0
5. _____							0
6. Total Accounting Adjustments, Intrastate	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7. Total Adjusted Intrastate Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**(A) Including Access Expense**

	(14)	(15)	(16)	(17)	(18)
<b>ADJUSTMENTS TO NET OPERATING INCOME INTRASTATE OPERATING TAXES / NET OPERATING INCOME</b>	Federal Income Tax	State Income Tax	Other Taxes	Total Operating Taxes	Net Operating Income
1. Total Intrastate Taxes / NOI per Books	\$0	\$0	\$0	\$0	\$0

**INTRASTATE ADJUSTMENTS**

2. Out of period adjustments	\$	\$	\$	\$0	\$0
3. _____				0	0
4. _____				0	0
5. _____				0	0
6. Total Accounting Adjustments, Intrastate	\$0	\$0	\$0	\$0	\$0
7. Total Adjusted Intrastate Taxes / NOI	\$0	\$0	\$0	\$0	\$0

**Earnings Surveillance  
Schedule Z-10**

**Company:**  
**For the Year Ended December 31,**

**Page 4 of 4**

AVERAGE CAPITAL	(1)	(2)	(3)	(4)	(5)	(7) COST RATE			(10) WEIGHTED COST RATE		
	Average Per Books	Specific Adjustments	Pro Rata Adjustments	Adjusted Amount	% of Total	Floor	Midpoint	Ceiling	Floor	Midpoint	Ceiling
1. Long Term Debt	\$	\$0	\$0	\$0	0.00%		___%				0.00%
2. Short Term Debt		0	0	0	0.00%		___%				0.00%
3. Preferred Stock		0	0	0	0.00%		___%				0.00%
4. Customer Deposits		0	0	0	0.00%		___%				0.00%
5. Common Equity		0	0	0	0.00%	___%	___%	___%	0.00%	0.00%	0.00%
6. ITC		0	0	0	0.00%	___%	___%	___%	0.00%	0.00%	0.00%
7. Cost Free Capital		0	0	0	0.00%		0.00%		0.00%	0.00%	0.00%
8. Total Capital	\$0	\$0	\$0	\$0	0.00%				0.00%	0.00%	0.00%

**FINANCIAL RATIO**

9. Intrastate achieved return on equity \_\_\_\_\_ %  
FPSC Adjusted Basis

ADJUSTMENTS TO AVERAGE CAPITAL	(1) LONG TERM DEBT	(2) SHORT TERM DEBT	(3) PREFERRED STOCK	(4) CUSTOMER DEPOSITS	(5) COMMON EQUITY	(6) INVESTMENT TAX CREDITS	(7) COST FREE CAPITAL	(8) TOTAL CAPITAL
1. Total Capital Per Books	\$							\$0
<b>DESCRIPTION OF ADJUSTMENTS TO SPECIFIC SOURCES</b>								
2. _____	\$	\$	\$	\$	\$	\$	\$	\$0
3. _____								0
4. _____								0
5. Sub-total of Adjustments to Specific Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6. Adjusted Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>DESCRIPTION OF PRO RATA ADJUSTMENTS</b>								
7. _____	\$	\$	\$	\$	\$	\$	\$	\$0
8. _____								0
9. _____								0
10. Sub-total of Pro Rata Adjustments to Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11. Subtotal, Pro Rata Adjusted Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12. Less Interstate Operations	0	0	0	0	0	0	0	\$-0
13. Achieved Intrastate Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**SUMMARY OF HEARINGS ON THE RULE**

No hearing was requested and none was held.

**FACTS AND CIRCUMSTANCES JUSTIFYING THE RULE**

Most of these rules were last revised in 1996, in response to the 1995 changes in the Florida Statutes. The 1995 changes required that the Commission streamline its reporting requirements for small local exchange companies. Since 1996, all but one small local exchange company has elected price cap regulation. The one remaining company is the smallest, so the Commission is simplifying the reporting requirements even further.

**FILED**  
2003 AUG 26 PM 3:52  
HALL COUNTY CLERK OF STATE  
TALLAHASSEE, FLORIDA

Rule Nos. 25-4.017, 25-4.0405, 25-4.135, 25-4.1352, 25-4.1357  
Docket No. 030405-TL

**SUMMARY OF RULE**

Most of these rules were last revised in 1996, in response to the 1995 changes in the Florida Statutes. The 1995 changes required that the Commission streamline its reporting requirements for small local exchange companies. Since 1996, all but one small local exchange company has elected price cap regulation. The one remaining company is the smallest, therefore we are simplifying our reporting requirements even further. Rule 25-4.017 is to be amended to update the reference to the most recent Uniform System of Accounts, Code of Federal Regulations, Part 32, as of October 1, 2002. Rule 25-4.0405 is to be amended to update for changes in the number of rate-of-return regulated local exchange telecommunication companies. The amendment eliminates companies to which the rule no longer applies. Rule 25-4.135 is to be amended to update the reference to the revised annual report form. Some schedules have been deleted, while other schedules have been consolidated in the form. The audit report requirement is removed. Rule 25-4.1352 is to be repealed as the earnings surveillance report has been incorporated as part of the annual report form.

2006 AUG 26 11 50 52  
FILED  
STATE  
SECRETARY  
FLORIDA