

on a private, contractual basis. In addition, owners of pay telephones, sometimes referred to as "pay telephone aggregators," also must contribute to universal service. For the purpose of determining whether an entity must contribute to the universal service support mechanisms, an entity provides interstate telecommunications services, if it or if any affiliate provides interstate telecommunications, or if it provides any of its services over switches or lines that are also used to provide interstate services.

Entities that provide services only to themselves or to commonly owned affiliates need not contribute. Government entities that purchase telecommunications services in bulk on behalf of themselves, e.g., state networks provided to schools and libraries, are not required to contribute. Public safety and local governmental entities licensed under Subpart B of Part 90 of the Commission's rules are not required to contribute. Similarly, if an entity provides interstate telecommunications exclusively to public safety or government entities and does not offer services to others, that entity is not required to contribute.

Contributors whose contribution would be *de minimis*. A contributor that provides interstate telecommunications will be exempt from universal service contribution and filing requirements if that contributor's contribution for the next four quarters is expected to be less than \$100. This determination is made using the following worksheet. Enter universal service contribution bases for the current filing period in column (a). For example, if an entity is determining whether to contribute for the September 1 filing, it would use revenue data for the period beginning January 1 and ending June 30 of the current year. If an entity is determining whether to contribute for the March 31 filing, it would use revenue data for January 1 through December 31 of the previous year. Multiply these amounts by the factors in column (b) and enter the result in column (c). The contributor need not file or contribute if the amount on line 3 is less than \$100. This calculation must be made every six months.

Worksheet to determine if a contributor meets the *de minimis* standard

| | | amount (a) | estimation factor ** (b) | (a) x (b) (c) |
|--|---|---------------|--------------------------------|------------------|
| 1 | Total universal service contribution base * | | | |
| 2 | Total interstate and international end-user telecommunications revenues * | | | |
| 3 | Total | | | |
| <p>* The total universal service contribution base is equal to gross billed revenues to end users for telecommunications or telecommunications service. Some types of revenues can be excluded. See instructions below, in Section III-D-1.</p> <p>** The semi-annual estimation factors (as well as actual contribution factors) can be found on the Commission's web page (www.fcc.gov). The estimation factors for determining whether to file a Universal Service Worksheet by September 1, 1997 are .030 for line 1 and .061 for line 2. The FCC plans to release revised estimation factors in May and November each filing year. The quarterly factors to be used to calculate actual contributions will be released after contributors have filed the semi-annual Universal Service Worksheets.</p> | | | | |

Contributors exempt from filing and contributing because of *de minimis* revenues must retain the preceding worksheet and make it available to the Commission or to the Universal Service Administrator upon request.

Entities may not file summary reports for more than one contributor. Each legal entity that provides interstate telecommunications service must file separately. Entities that have distinct articles of incorporation are separate legal entities.

B. When and Where to File.

The Universal Service Worksheet must be filed semi-annually with the Universal Service Administrator. The first Worksheet must be filed by September 1, 1997 with revenue data representing contributor operations for January 1 through June 30 of 1997. Universal Service Administrative Company (USAC) is the temporary Universal Service Administrator. For 1997, mail the completed Universal Service Worksheet to:

USAC -- Universal Service Administration
100 South Jefferson Rd.
Whippany, NJ 07981

The name of the Universal Service Administrator and addresses for future filings will be announced by Public Notice and will be available on the FCC web page (www.fcc.gov).

Subsequent filings will be due each year as follows:

- March 31 Containing data for the prior calendar year
- September 1 Containing data for the six-month period from January 1 through June 30 of the current calendar year

Data filed on September 1 for the first half of the year will be used to calculate universal service support contributions for January to June. Data filed on March 31 for the whole prior calendar year will be used to calculate universal service support contributions for July through December. The Universal Service Administrator will base the July through December contributions on data for the second half of the prior calendar year. The Universal Service Administrator will calculate second half data as annual data minus the previously filed first half data. Contributors should report whole year data in the March 31 filings.

DO NOT INCLUDE A CHECK WITH THE UNIVERSAL SERVICE WORKSHEET. Information filed on Universal Service Worksheets will be compiled and used to calculate the universal service contribution factors that will be used as the actual basis for contributions. The Universal Service Administrator will bill contributors for contributions due and will provide payment instructions with the bill.

C. Rounding of Numbers.

All information provided in the Worksheet, except the signature, should be neatly printed in ink or typed. Reported revenues in block 4, column (a) and column (c) may be rounded to the nearest thousand dollars. Regardless of rounding, **all dollar amounts must be reported in whole dollars.** For example, \$2,271,881.93 could be reported as \$2,271,882 or as \$2,272,000, but could not be reported as \$2272 thousand or \$2.272 million. Please enter \$0 in any line for which the contributor had no revenues for the year.

Percentages reported in block 4, column (b) should be rounded to the nearest whole percent. For example, if the ratio of interstate to total revenues was .4269155, then the figure 43 percent should be reported. Percentages between zero percent and one percent should be reported as one percent. Please enter zero percent if there were no interstate revenues for the line for the preceding calendar year.

Gross revenues reported in the Universal Service Worksheet must be taken directly from

corporate books of account. The interstate and international portion of any revenue category should be taken directly from corporate books of account if available. Otherwise, interstate revenues should be calculated as gross revenues in column (a) times the percentage shown in column (b). Calculated interstate revenues may be rounded to the nearest thousand dollars and entered in column (c).

D. Compliance.

Contributors failing to file the Universal Service Worksheet or contributions in a timely fashion may be subject to the enforcement provisions of the Communications Act and any other applicable law. In addition, Section 54.713 of the Commission's rules authorizes the Universal Service Administrator to bill a contributor for reasonable costs, including interest and administrative costs that are caused by inaccurate or untruthful filing of the Worksheet or overdue contributions.

III. Specific Instructions.

A. Block 1: Contributor Identification.

Block 1 of the Universal Service Worksheet requires identification information. Contributors are directed to provide their Telecommunications Relay Service (TRS) Company Code, which is an identification number assigned by the TRS Fund Administrator. The current TRS Fund Administrator, the National Exchange Carrier Association (NECA), can be contacted at 201-884-8173. Carriers and their TRS Company Codes are published in the annual FCC report *Carrier Locator: Interstate Service Providers*, which is available on the Commission's FCC State Link web site. Most companies that must contribute to the universal service support mechanisms must also contribute to the TRS fund. The exceptions are shared tenant service and private service providers, which should enter "n.a." as the TRS Company Code.

Line (1) requests the legal name of the contributor as it appears on articles of incorporation or other legal documents. Line (2) requests the Internal Revenue Service (IRS) employer identification number (EIN) for the contributor. If the contributor has more than one EIN, it should include the number used to file federal excise taxes. Line (3) requests the principal name under which the company conducts telecommunications activities. This would typically be the name that appears on customer bills, or the name used when service representatives answer customer inquiries. Line (4) provides a check-off for the principal contributor activity. Please check the category that best describes the contributor.

Shared Tenant Service Provider -- manages or owns a multi-tenant location that provides telecommunications services or facilities to the tenants for a fee.

Payphone Service Provider -- provides customers access to telephone networks

through pay telephone equipment, special teleconference rooms, etc. Payphone service providers are also referred to as pay telephone aggregators.

Private Service Provider

-- offers telecommunications to others for a fee. This would include a company that offers excess capacity on a private system that is used primarily for internal purposes.

Incumbent LEC

-- provides local exchange service. An incumbent local exchange carrier (ILEC) generally is a carrier that was at one time franchised as a monopoly service provider.

CAP/CLEC

(Competitive Access Provider/Competitive Local Exchange Carrier)

-- competes with ILECs to provide local exchange services or telecommunications services that link customers with interexchange facilities, local exchange networks, or other customers.

Local reseller

-- provides local exchange or fixed telecommunications services by reselling services of other carriers.

Cellular/PCS/SMR

(Cellular, Personal Communications Service and Specialized Mobile Radio service providers)

-- primarily provides wireless telecommunications services (wireless telephony). This category includes the provision of wireless telephony by resale.

Paging and Messaging

-- provide wireless paging or wireless messaging services. This category includes the provision of paging and messaging services by resale.

Wireless Data

-- provides mobile or fixed wireless data services using wireless technology. This category includes the provision of wireless data services by resale.

IXC

(Interexchange Carrier)

-- provides long distance telecommunications services substantially through switches or circuits that it owns or leases.

Toll Reseller

-- provides long distance telecommunications services primarily by reselling the long distance

telecommunications services of other carriers.

OSP

(Operator Service Provider)

-- companies other than ILECs that serve customers needing the assistance of an operator to complete calls, or needing alternate billing arrangements.

Satellite

-- provides satellite space segment or earth stations that are used for telecommunications service.

Pre-paid Card

-- provides pre-paid calling card services by selling pre-paid calling cards to the public or to retailers. Pre-paid card providers typically resell the toll service of other carriers and determine the price of the service by setting the price of the card and controlling the number of minutes that the card can be used for.

The form also provides boxes for "Other Local," "Other Mobile," and "Other Toll." If one of these categories is checked, the contributor should further describe the nature of the service it provides. For example, a dispatch service provider would check "Other Mobile" and enter "dispatch" in the space provided.

Line (5) requests the name of the contributor's holding company or controlling entity, if any. All affiliates or commonly controlled contributors should have the same name appearing in Line (5). An affiliate is a "person that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person."⁴

Line (6) requests the name of the management company, if the contributor is managed by an entity other than itself. If the filing company and one or more other contributors is commonly managed, then each should show the same management company name on Line (6). Contributors need not be affiliated to have a common management company. The management company would typically be the point of contact for the Universal Service Administrator.

Line (7) requests the primary carrier identification code (CIC) used by the carrier for the provision of interexchange services, if any. All carriers that purchase feature group B or feature group D access services have one or more CICs. CICs are administered by the North American Numbering Plan Administration, which can be reached at 908-699-3021.

Line (8) requests the complete mailing address of the corporate headquarters. Line (9) requests a telephone number that can be used for customer inquiries.

⁴ 47 U.S.C. § 153(1).

B. Block 2: Contact Information.

The contributor should identify a contact person who can provide clarifications, additional information and, if necessary, who could serve as the first point of contact in the event that either the Commission or the Universal Service Administrator should choose to audit information provided in the Universal Service Worksheet.

Line (10) should contain the name of the contact person. Lines (11a) and (11b) should contain a telephone and fax number for the contact person, respectively. Line (12) should contain an e-mail address for the contact person, if available. Line (13) should contain the complete mailing address of the contact person. A semi-annual filing package will be mailed to this address.

Provide a name and billing address in Line (14). Information on establishing electronic fund transfer and bills for universal service contributions will be sent to this address.

C. Block 3: Certification.

An officer of the contributor must examine the data provided in the Universal Service Worksheet and certify that the information provided therein is accurate. An officer is a person who occupies a position specified in the corporate by-laws (or partnership agreement), and would typically be president, vice president for operations, vice president for finance, comptroller, treasurer or a comparable position. If the contributor is a sole proprietorship, the owner must sign the certification.

Line (15) is provided for the signature of the officer. Line (16) should contain the printed name of the officer. Line (17) should describe the position of the officer. Line (18) should contain the date the certification was signed.

Line (19) requests the filing period for which revenue data is being submitted. Filings due by September 1 should contain data for January 1 through June 30 of the current calendar year. Filings due by March 31 should contain data for January 1 through December 31 of the prior calendar year. Check the appropriate box. The same information should be entered on Line (21) on page 2.

On Line (20), there is a check-off to show whether the Worksheet is the original filing for the year, or whether the worksheet is a revised filing for the year. A contributor must file a revised Worksheet if it discovers an error in the data that it reports. Contributors generally close their books for financial purposes by the end of March. Accordingly, for such contributors, the filing due by March 31 should be based on closed books. The filing due by September 1 should be based on books as of June 30 of the filing year. Contributors should not include (carry back or bring forward) routine out-of-period adjustments to revenue data unless such adjustments would affect a reported amount by more than ten percent. Contributors should not file a revised Form 457 to reflect mergers, acquisitions, or sale of

operating units. In the event that a contributor that filed a Form 457 no longer exists, the successor company to the contributor's assets or operations is responsible for continuing to make payments for the funding period.

D. Block 4: Contributor Revenues Information.

1. Column (a).

The contributor must report gross revenues from all sources, including nonregulated and non-telecommunications services, on Line 49. Provide gross revenues for the filing period. For example, if the Worksheet is due by September 1, 1997, contributors should submit revenues billed during the calendar period January 1 through June 30, 1997. If the Worksheet is due by March 31, 1998, contributors should submit revenues billed during the calendar period January 1 through December 31, 1997. Where two contributors have merged prior to filing, the successor company should report total revenues for the reporting period for all predecessor operations. The two contributors, however, should continue to report separately if each maintains separate corporate identities and continues to operate. Gross revenues should include revenues derived from the provision of interstate, international, and intrastate telecommunications and telecommunications services. Gross revenues consist of total revenues billed to customers during the filing period with no allowances for uncollectibles or out-of-period adjustments. Billed revenues may be distinct from booked revenues. NECA pool companies should report the actual gross billed revenues (CABS Revenues) reported to the NECA pool and not settlement revenues received from the pool. For international services, gross revenues consist of gross revenues billed by U.S. contributors with no allowances for settlement payments. International settlement receipts for foreign billed service should not be included. Gross revenues also should include any surcharges on communications services that are billed to the customer and either retained by the contributor or remitted to a non-government third party under contract. Gross revenues should exclude taxes and any surcharges that are not recorded on the company books as revenues but which instead are remitted to government bodies.

Gross revenues on Line (49) should equal the sum of revenues by type of service reported on Lines (22) through (48). The Universal Service Worksheet contains two broad types of service categories: revenue from other contributors; and revenue from all other sources (also termed end-user revenues).

Revenues from services provided to resellers will be excluded from the funding base for determining universal service contributions of the underlying contributor. For this purpose, a reseller is a telecommunications service provider that 1) incorporates the purchased telecommunications services into its own offerings and 2) can reasonably be expected to contribute to support universal service based on revenues from those offerings. IXCs, for example, use access services in providing switched toll services. The underlying contributors would report the access service revenues as resale revenues and those revenues would not be incorporated in determining the underlying contributor's universal service contribution.

An underlying contributor should have documented procedures to ensure that it reports as revenues from resellers only revenues from entities that reasonably would be expected to contribute to support universal service. The procedures should include but not be limited to maintaining the following information on resellers: legal name; address; name of a contact person, and phone number of the contact person. If the underlying contributor does not have other reason to know that the entity will, in fact, resell service, then the contributor should obtain a signed statement to that effect. "International only" and "intrastate only" carriers should not be treated as resellers for the purpose of reporting revenues because they are not required to contribute to universal service. A carrier will be considered a non-contributing "international only" or "intrastate only" carrier if neither it nor any of its affiliates provide any interstate telecommunications.

Contributors are instructed to report revenues from other contributors in Lines (22) through (33). Contributors are instructed to report all other revenues in Lines (34) through (48). In many cases the categories are duplicated in the two sections. Carriers required to use the Uniform System of Accounts (USOA) prescribed in Part 32 of the Commission's rules should base their response on their USOA account data and supplemental records dividing revenues into those received from other universal service contributors and end-user revenues. All contributors should report revenues based on the following descriptions.

Fixed local service.

Fixed local services connect a specific point to one or more other points. These services can be provided using either wireline or wireless technologies and can be used for either local exchange service, private communications, or access to toll services.

Line (22) and Line (34) -- monthly service, local calling, connection charges, vertical features, inside wiring maintenance, and other local exchange services should include the basic local service revenues except for local private line revenues, access revenues, and revenues from providing mobile or cellular services. For carriers required to use the USOA, these lines should include Account 5001 -- Basic area revenue; Account 5002 -- Optional extended area revenue; Account 5050 -- Customer premises revenue; Account 5060 -- Other local exchange revenue including charges for local directory assistance; and Account 5069 -- Other local exchange revenue settlements. Line (22) also should include amounts in Account 5004 -- Other mobile services revenue -- that were derived from connecting with mobile service carriers. Revenues for services provided to carriers should be divided between Line (22a) -- provided as unbundled network elements and Line (22b) -- provided under tariffs or arrangements other than unbundled network elements (for example, resale).

Line (35) -- Tariffed subscriber line charges should contain charges to end users (other than for special access services) specified in access tariffs. Line (35) should include revenues in Account 5081 -- End user revenue -- as well as the appropriate portion of revenues in Account 5084 -- State access revenue. Contributors that do not have subscriber line charge tariffs on file with the Commission or with a state utility commission should report \$0 on

Line (35).

Line (23) -- Per-minute charges for originating or terminating calls should include Account 5082 -- Switched access revenue -- and any revenues in Account 5084 -- State access revenue -- that were based on per-minute charges. This line also would include Account 5003 -- Cellular mobile revenue (revenues to the local exchange carrier for messages between a cellular customer and another station within the mobile service area). The line should include gross charges to other carriers for the origination or termination of non-toll traffic. Do not deduct or net payments to carriers for origination or termination of traffic on their networks. Revenues for originating and terminating minutes should be divided between Line (23a) -- provided as unbundled network elements or other contract arrangements and Line (23b) -- provided under state or federal access tariffs.

Line (24) and Line (36) -- Local private line and special access should include revenues from providing local services that involve dedicated circuits, private switching arrangements and/or predefined transmission paths. These lines should include amounts recorded in Account 5040 -- Local private line revenue. These lines also should include Account 5083 -- Special access revenue -- and any intrastate special access revenues in Account 5084 -- State access revenue.

Line (25) and Line (37) -- Pay telephone compensation should include Account 5010 -- Pay telephone revenues. Line (25) should include revenues received from carriers as compensation for originating toll calls. Line (37) should include revenues from customers paid directly to the payphone service provider. This primarily will consist of revenues from coin sent paid traffic.

Line (26) and Line (38) -- Other local telecommunications services should include some revenues contained in Account 5200 -- Miscellaneous -- as well as other local telecommunications service revenues that reasonably would not be included with one of the other local service revenues categories. Line (26) should include charges for physical collocation of equipment pursuant to 47 U.S.C. § 251 (c)(6). Lines (26) and (38) should exclude: enhanced services; billing and collection; customer premises equipment (CPE) sale, lease or insurance; published directory revenues; and any non-telecommunications revenues.

Line (27) -- Universal service support revenues should include all amounts that contributors receive as universal service support from either states or the federal government. Line (27) should include as revenues Lifeline Assistance reimbursement for the waived portion of subscriber line charges or credits for subsidized services provided to schools, libraries, and rural health care providers. Line (27) should include amounts received as cash as well as amounts received as credit against contribution obligations.

Mobile service.

Mobile services are wireless communications between wireless equipment, such as cellular phones, and other points.

Line (28), Line (39), and Line (40) should contain mobile service revenues other than toll charges to mobile service customers and charges associated with customer premises equipment. A single category -- Line (28) -- is provided for all mobile service provided to resellers. Line (39) should contain monthly charges, activation fees, and service order processing charges, etc. Line (40) should contain message charges, including any roaming charges assessed for calls placed out of customers' home areas. Lines (39) and (40) should include amounts in Account 5004 -- Other mobile services revenue -- that were derived from providing service directly to the public. End-user pre-paid wireless service revenues attributable to activation and daily or monthly access charges should be reported on Line (39). End-user pre-paid wireless service revenues attributable to air time should be reported on Line (40). Toll charges to mobile service customers should be included in Line (44).

Toll carrier service.

Toll services are telecommunications services, wireline or wireless, that enable customers to communicate outside of local exchange calling areas. Toll service revenues include intrastate, interstate, and international long distance services.

Line (41) -- Pre-paid calling card should include revenues from pre-paid calling cards provided either to customers or to retail establishments. Gross billed revenues should represent the amounts actually paid by customers for the cards without any reduction or adjustment for discounts provided to retail establishments. All pre-paid card revenues are classified as end-user revenues.

Line (42) - International calls that both originate and terminate in foreign points are exempt from universal service contributions regardless of whether the service is provided to resellers or to end users. Nevertheless, revenues derived from such international calls should be included on Line (42). Contributors should not report international settlement revenues from transiting traffic on the Worksheet.

Line (29) and Line (43) -- Operator and toll calls with alternative billing arrangements should include all calling card or credit card calls, person-to-person calls, and calls with alternative billing arrangements such as third number billing, collect calls, and country-direct type calls that either originate or terminate in a U.S. point. These lines should include all charges from toll or long distance directory assistance. Lines (29) and (43) should include revenues from all calls placed from coin, public and semi-public, accommodation and prison telephones, except that calls that are paid for via pre-paid calling cards should be included in Line (42), and calls paid for by coins deposited in the phone should be included in Line (37).

Line (30) and Line (44) -- Other switched toll service should include amounts from Account 5100 -- Long distance message revenue -- except for amounts reported on Lines (29), (41),

(42) or (43). Line (30) and Line (44) include ordinary message telephone service, WATS, toll-free, 900, "WATS-like," and similar switched services.

Line (31) and Line (45) -- Long distance private line service should include revenues from dedicated circuits, private switching arrangements, and/or predefined transmission paths, extending beyond the basic service area. This category should include revenues from the resale of special access services. Line (31) and Line (45) should include Account 5120 -- Long distance private network revenue.

Line (32) and Line (46) -- Satellite service should contain revenues from providing space segment service and earth station up-link capacity used for providing telecommunications or telecommunications services via satellite.

Line (33) and Line (47) -- All other long distance should include all other revenues from providing long distance communications services. These lines should include Account 5160 - - Other long distance revenue.

Other revenues.

Contributors may have revenues on their books that are not derived from telecommunications or telecommunications-related functions that should not be included in the universal service contribution base. For example, information services offering a capability for generating, acquiring, storing, transforming, processing, retrieving, utilizing, or making available information via telecommunications are not included in the universal service contribution base. Information services do not include any use of any such capability for the management, control, or operation of a telecommunications system or the management of a telecommunications service. Information services are also called enhanced services because they are offered over common carrier transmission facilities used in interstate communications and employ computer processing applications that act on the format, content, code, protocol, or similar aspects of the subscriber's transmitted information; provide the subscriber additional, different, or restructured information; or involve subscriber interaction with stored information. These services are exempt from contribution requirements.

Line (48) should contain revenues from enhanced services and other services that are exempt from contribution requirements and are not reported elsewhere. Line (48) should include Account 5230 -- Directory revenues -- and Account 5270 -- Carrier billing and collection revenue. Line (48) should include revenues from the sale, lease, maintenance or insurance of customer premises equipment (CPE) and all non-telecommunications service revenues on the contributor's books.

All revenues reported in Lines (34) through (41) and Lines (43) through (47) are referred to as the universal service contribution base and represent the revenues of the contributor that will be used to calculate universal service contributions.

2. Column (b).

For each entry in Lines (22b) through (23a), and Lines (24) through (47), estimate the percentage amounts reported in column (a) that are for interstate or international service, and enter this percentage in Column (b). Interstate and international revenues include all revenues received for calls that do not originate and terminate in the same state. For example, if a cellular carrier collects a fixed amount of revenue per minute of traffic, and 15 percent of minutes are interstate, then interstate revenues would include 15 percent of the per-minute revenues. Similarly, if a LEC bills local measured service charges for calls that originate in one state and terminate in another, these billings should be classified as interstate even though they are included in a local service account. Under the Commission's rules, if over ten percent of the traffic carried over a private or WATS line is interstate, then the revenues and costs generated by the entire line are classified as interstate.⁵ In general, flat-rated unbundled network access elements should be classified according to the regulatory agency that has primary jurisdiction over the contracts.

Wherever possible, contributors should calculate the percentage of total revenues that are interstate by using information from their books of accounts and other internal data reporting systems. In such cases, contributors should enter the booked amount in column (c). Contributors who cannot calculate a percentage by using information from their books of accounts and other internal data reporting systems may elect to rely on a special study to estimate the percentages. All information supporting special studies must be made available to either the FCC or to the Universal Service Administrator upon request.

3. Column (c).

Contributors should enter booked revenues for interstate and international service combined in column (c). If interstate and international revenues cannot be taken directly from the contributor's books, multiply the gross revenues reported in column (a) by the interstate and international percentages reported in column (b), and then place the results in column (c).

IV. Reminders.

- **Each affiliate or subsidiary must file separately.** Each affiliate or subsidiary should show the same holding company name on Line (5).
- **Provide data for all lines that apply.** Show a zero for all items for which the contributor had no revenues for the filing period.
- **Contributors must file twice a year.** Contributors must provide revenue data for January 1 through June 30 by September 1 of each year. Contributors must provide

⁵ See 47 C.F.R. § 36.154(a).

revenue data for January 1 through December 31 of the prior year by March 31 of each year.

- **The Worksheet must be signed by an officer of the company. An officer is a person who occupies a position specified in the corporate by-laws (or partnership agreement, and would typically be president, vice president for operations, comptroller or a comparable position.**