Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

In the Matter of	)	
	)	
Comprehensive Review of the Accounting	)	**CC Docket No. 99-253**
Requirements and ARMIS Reporting	)	
Requirements for Incumbent Local Exchange	)	
Carriers: Phase I	)	

COMMENTS OF THE UNITED STATES TELEPHONE ASSOCIATION

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AUGUST 23, 1999

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SUMMARY

USTA generally supports the Commission's Phase 1 proposals, although these proposals do not reflect a comprehensive approach to review of the accounting and reporting requirements. Even if adopted, these proposals will not result in the elimination of a single account or subaccount. USTA strongly urges the Commission to consider the comprehensive, phased approach USTA has recommended in its June 2 ex parte as well as its biennial review filings if the Commission is interested in considering significant regulatory relief in Phase 2 of its review.

Regarding the specific proposals included in Phase 1, USTA recommends the following:

- eliminate the expense matrix, which is not required for any regulatory purpose. USTA opposes any requirement to disaggregate any expense matrix category.

- perform an attest engagement every two years based on one year of data, so long as the attest engagement complies with GAAS and AICPA standards. USTA has attached an opinion and management assertion statement that should be used to ensure that the burdens of the current audit process are in fact reduced. USTA strongly opposes adopting any requirement similar to the biennial audit in Section 272 of the Telecommunications Act.

- eliminate the requirement to perform an estimated fair market value calculation. In the alternative, USTA supports the use of a $500,000 threshold under which carriers would not be required to perform an estimated fair market value calculation. USTA also recommends establishing a $500,000 threshold for transfers of assets on Schedule B4, raising the current threshold in the ARMIS 43-02 I-2 and B-4 to $500,000 and permitting estimated fair market value studies to be conducted on a rotational basis. No new requirements should be imposed on transactions that are not currently subject to the estimated fair market value calculations.

- eliminate the fifteen-day special filing requirement for changes in cost pools. USTA proposes permitting carriers to file CAM changes once at the end of the year.

- eliminate the thirty-day notification period to establish temporary or experimental accounts.

- eliminate the pre-notification requirements to journalize unusual items, prior period adjustments and contingent liabilities.

- eliminate the notification requirement for retaining plant in Account 2002 longer than two years. If the Commission determines that the amounts in Account 2002 must be reported,

allow carriers the flexibility to either retain Account 2002 and separately track the amounts or to transfer the amounts to Account 2006.

- eliminate the requirement that costs in Account 2003 for construction that was suspended for six months or more be reclassified to Account 2006. If the Commission determines that carriers must report these amounts, carriers should have the flexibility to separately track these amounts or to transfer these amounts to Account 2006.

- in addition to the tables the Commission proposes to eliminate from the ARMIS 43-02, eliminate Tables C1, C2, C3, C4, C5, B3, B10, I-6 and I-7 as well.

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COMMENTS
OF THE
UNITED STATES TELEPHONE ASSOCIATION

The United States Telephone Association (USTA) respectfully submits its comments in the above-referenced docket. USTA is the principal trade association of the local exchange carrier (LEC) industry. Its members provide over 95 percent of the incumbent LEC-provided access lines in the U.S. USTA's members include those incumbent LECs subject to the Commission's accounting and ARMIS reporting requirements.

I. INTRODUCTION.

In a Notice of Proposed Rulemaking (NPRM) released July 14, 1999, the Commission announced that it was initiating a comprehensive review of the accounting and reporting requirements. USTA heartily endorses this Commission initiative to the extent that it is aimed at reducing and/or eliminating requirements that are no longer necessary.

Phase 1 of the Commission's proposed comprehensive review addresses accounting and reporting reform measures that can be implemented without delay and "still retain sufficient information for the Commission and state commissions to meet their responsibilities."[1]

[1] Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase I, CC Docket No. 99-253, *Notice of Proposed Rulemaking*, FCC 99-174 (rel. Jul. 14, 1999) at ¶ 2.

Accordingly, the Commission requests comment on the following accounting issues: eliminating or revising the expense matrix, reducing the audit requirements, adopting a *de minimis* exception to the affiliate transaction rules, eliminating the fifteen day prefiling for cost pool changes, eliminating the notification and prior approvals required in Sections 32.13(a)(3) and 32.25, and revising the requirements in Sections 32.2002 and 32.2003. In addition, the Commission seeks comment on streamlining the ARMIS 43-02 USOA report.

While USTA generally supports the Commission's proposals on these issues, the scope of the relief is limited at best. The conservative proposals included in Phase 1 will not produce a fifty-percent reduction in accounts and subaccounts as projected by the Commission. In fact, the Phase 1 NPRM does not propose to eliminate a single account or subaccount. USTA has proposed comprehensive changes in the accounting and reporting rules in its 1998 and 2000 biennial regulatory review filings and has provided additional recommendations for Phase 1 relief in a June 2, 1999 *ex parte* letter.[2] The Phase 1 proposals appear to reflect a bias toward maintaining the traditional regulatory devices in spite of the fact that the Telecommunications Act of 1996 replaced the regulatory paradigm with a competitive model. The Commission itself is transitioning from an "industry regulator to a market facilitator." The Commission's review of the accounting and reporting requirements should take into account the competitive consequences of the old regulatory devices. The Commission's review of the accounting and reporting requirements should also explain the disparate regulatory treatment it has proposed. USTA looks forward to working with the staff on Phase 2 of the comprehensive review, which

[2] United States Telephone Association Petition for Rulemaking, ASD 98-64, filed September 30, 1998 United States Telephone Association Petition for Rulemaking filed August 11, 1999 and Letter from Linda L. Kent, USTA, to Ms. Magalie Roman Salas, CC Docket Nos. 98-177, 98-81 and 96-150, WT Docket No. 96-198 and ASD File No. 98-64, June 2, 1999.

should provide an opportunity for the Commission to adopt significant regulatory relief that will better reflect the rapidly changing communications industry.

II. ACCOUNTING RULES CHANGES.

A. Expense Matrix.

USTA has consistently recommended that the Commission eliminate the expense matrix and supports the Commission's proposal to eliminate this requirement. Section 32.5999 of the rules requires incumbent LECs to maintain an expense matrix for each Part 32 expense account for salaries, wages, benefits, rents, other expenses and clearances. This detail is administratively burdensome yet provides no ratepayer protection. Certainly there is nothing in the current rules which would necessitate maintenance of the expense matrix or that demonstrates that the expense matrix is of value.

Elimination of the expense matrix would not impact Part 32 functional accounting. Expenses would continue to be recorded in the same accounts so the Commission would still be able to monitor expenses related to salaries, wages, benefits, etc,. Elimination of the expense matrix would not alter the computation of pole attachment rates. Entities which are not subject to Part 32 are able to calculate pole attachment rates as specified by the Commission without an expense matrix. Elimination of the detailed expense matrix would not impact separations as the separations process does not use expense matrix information. Elimination of the expense matrix would not impact the model the Commission adopted to determine the productivity factor for price cap carriers.[3] The expense matrix is not required to determine universal service support

[3] Price Cap Performance Review for Local Exchange Carriers, Access Charge Reform, *Fourth Report and Order in CC Docket No. 94-1 and Second Report and Order in CC Docket No. 96-262*, FCC 97-159 (rel. May 21, 1997). The productivity model treats salaries, wages and benefits identically and simply uses total compensation.

calculations. Elimination of the expense matrix would not impact the ARMIS service quality reports. In fact, there is no reason to continue this requirement.

The Commission should not mandate disaggregation of any expense matrix category. The purpose of streamlining should be to afford carriers the flexibility to keep records as needed to manage their business operations. Even if the Commission determines that carriers should be required to maintain a total number of subsidiary records, the specific records should not be mandated. Subsidiary records should not be required to be reported in ARMIS. There is no benefit to be derived from reporting subsidiary records.

B. Audits.

USTA supports the Commission's proposal to streamline the audit process by extending the relief recently granted to mid-sized incumbent LECs to larger carriers.[4] The Commission determined that it would permit mid-sized LECs to obtain an attest engagement every two years. In an attest engagement, the independent auditor renders an opinion that the carrier's accounting and cost methodologies are in accordance with the Commission's rules. This is consistent with the original Part 64 attest engagement, which examined whether or not the LEC's methodologies that were in place were in conformance with the CAM approved by the Commission. There is no need for any additional and costly audit requirements for the larger carriers.[5] The attest engagement should comply with Generally Accepted Auditing Standards (GAAS) and the American Institute of Certified Professional Accountants (AICPA) standards. The

[4] 1998 Biennial Regulatory Review – Review of Accounting and Cost Allocation Requirements, *Report and Order in CC Docket No. 98-81, Order on Reconsideration in CC Docket No. 96-150, Fourth Memorandum Opinion and Order in AAD File No. 98-43,* FCC 99-106 (rel. June 30, 1999).

[5] For example, the specified audit work-paper format, the specified additional work-paper summaries, which have become increasingly detailed and which must be continuously updated and the $1 million aggregate ARMIS 43-03 Report adjustment threshold have increased the burden and the cost of the current audit.

Commission's rules should be modified to ensure that the Bureau, through delegated authority, is not permitted to deviate from or expand upon GAAS requirements or the AICPA standards.[6] The attached opinion and management assertion statement should be followed to ensure that the burdens of the current audit process are in fact reduced.

Rather than perform the attest engagement once every two years based on two years data, a better approach, which would result in significant streamlining, would be to perform the attest engagement every two years based on one year of data. An attest engagement is designed to check internal controls. It is unnecessary to test the same items every year.[7]

The Commission also requests comment on whether it should adopt an audit requirement similar to the biennial audit included in Section 272 of the Telecommunications Act of 1996 for the large incumbent LECs. This proposal could be more onerous and more costly than the current requirements and must not be adopted. It certainly goes far beyond the compliance and financial audits the Commission has utilized to enforce the Part 64 rules, which do not require a perpetual external audit.

C. Affiliate Transaction Rules.

USTA supports the Commission's tentative conclusion to establish a threshold under which carriers would not be required to perform an estimated fair market value calculation for services provided to carriers from their affiliates or for services received by carriers from their affiliates. While this proposal will reduce the burden of conducting fair market value studies, significant streamlining could be afforded by simply eliminating this requirement. Fair market

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[6] *See,* Section 64.904(a) and (b).

[7] In order to alleviate any concern about using one year of data, material studies should be performed every other year as well. This would ensure that all material studies are audited each time the studies are actually performed, even if the audit only includes one year of data.

value studies are time consuming and expensive. The regulatory value of these studies is practically nonexistent for carriers operating under price cap regulation without sharing.[8]

The Commission requests comment on whether its proposed threshold of $250,000 is appropriate. As reported on the 1998 ARMIS 43-02, $3.6 billion of LEC purchases from affiliates were subject to the estimated fair market value comparisons and $2.4 billion of total LEC sales were subject to the estimated fair market value comparisons. The proposed threshold of $250,000 is not material to the total volume of all transactions subject to estimated fair market value requirements. If the Commission will not eliminate this unnecessary calculation, the threshold could be raised to at least $500,000, and still not be material to the total volume of all transactions subject to estimated fair market value calculations.

In addition, the Commission should also establish a threshold for transfers of assets on Schedule B4. Again, the level of the threshold must provide some material benefit. Thirty companies reported Fair Market Value and FDC asset transfers in 1998 of $3.3 billion. Even a $500,000 threshold would not be material. The Commission should also raise the current threshold of $100,000 in the ARMIS 43-02 I-2 and B-4 used to determine whether carriers must report a transaction. The $500,000 threshold discussed above should be used here as well. The Commission could also reduce the burden of performing the estimated fair market value studies by allowing for the studies to be conducted on a rotational basis. There is no need to perform each of these studies every year.

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[8] *See*, *Notice of Proposed Rulemaking*, CC Docket No. 93-251, FCC 93-453 (rel. Oct. 20, 1993) at ¶ 101. "Since the adoption of the affiliate transaction rules, we have adopted a price cap system for AT&T that imposes no sharing obligations. This system greatly reduces the incentives that AT&T may have to shift costs between its nonregulated operations and its carrier operations. Since AT&T's price caps are unrelated to AT&T's current costs, attempts by AT&T to manipulate the cost it records for affiliate transactions will not increase AT&T's rates."

Finally, the Commission requests comment on whether the threshold should apply to affiliate transactions services arising from Sections 260 and 271 through 275 of the Act. There is no need to establish a new regulatory requirement to subject such transactions to the estimated fair market value calculation. Sections 260(a) and 272(c) include nondiscrimination safeguards that prohibit discriminatory treatment between a BOC or BOC affiliate and any other entity in the provision or procurement of goods, services, facilities, information or standards. Additional regulatory requirements are not necessary. Section 274 will sunset on February 6, 2000. New regulatory requirements pursuant to that section would not be timely. Neither Sections 275 nor 276 require that a BOC form an affiliate. No new requirements should be imposed on transactions that are not currently subject to the estimated fair market value calculations. However, the new threshold should apply to all transactions that currently require the estimated fair market value calculations.

D. Elimination of 15-Day Prefiling for Cost Pool Changes.

USTA supports the Commission's proposal to eliminate the fifteen-day special filing requirement for changes in cost pools. As the Commission observes, this requirement forces incumbent LECs to reveal competitively sensitive data prior to the introduction of a new service. However, the Commission should be aware that CAM changes are also required for trials prior to the introduction of a new service, so not all public disclosure will be eliminated.

Requiring incumbent LECs to file the CAM changes contemporaneously with the implementation of the change, as the Commission proposes, will not reduce the reporting burden. All CAM changes should only be required to be filed once, at the end of the year. This filing would include all the changes that have been implemented during the year. The transmittal letter accompanying the changes could indicate the effective date of the change. While a carrier would always have the option of filing more frequently or discussing changes with Commission staff at any time, there is no need to require a filing whenever a change is implemented.

E. Revision to Section 32.13, Accounts – General.

USTA agrees that the thirty-day notification period to establish temporary or experimental accounts is no longer necessary. These accounts are merely an intermediate step by which costs are ultimately journalized into the Part 32 accounting structure. Balances or activity in these temporary or experimental accounts are not reported in ARMIS. This requirement represents the type of unnecessary micro-management that the Commission should eliminate.

F. Revision to Section 32.25, Unusual Items and Contingent Liabilities.

The pre-notification requirements to journalize unusual items, prior period adjustments and contingent liabilities required to be identified and reported under GAAP should be eliminated. Prior Commission review of entries which are reported under GAAP is superfluous.

G. Revision to Section 32.2002, Property Held for Future Telecommunications Use.

The Commission proposes that plant in Account 2002 held for longer than two years should not be reclassified into Account 2006. The amounts in Account 2002, however, must be reported as Other Adjustments on the ARMIS 43-01 and 43-03 reports. The reporting requirement negates the administrative savings that would be achieved by the accounting proposal because carriers will be forced to separately track the amounts in Account 2002. If the Commission determines that these amounts must be reported, carriers should have the flexibility to either retain Account 2002 and separately track the amounts or to transfer the amounts to

Account 2006. A truly streamlined approach would be simply to eliminate the notification requirement for retaining plant in Account 2002 longer than two years as proposed by USTA in its biennial review recommendations.

H. Revision to Section 32.2003, Telecommunications Plant Under Construction.

The Commission proposes to permit carriers to maintain the costs in Account 2003 and remove the costs of suspended projects after six months from the database. Carriers would also be required to discontinue capitalization of allowance for funds used during construction under Section 32.20000(c)(2)(x) until construction is resumed. However, these amounts would also be required to be reported as Other Adjustments in the ARMIS 43-01 and 43-03 reports. As discussed above, the reporting requirement negates any administrative savings to be realized by the accounting proposal. Thus, if adopted, incumbents LECs should be afforded flexibility to determine whether to retain these costs in Account 2003 and separately track these costs for inclusion in ARMIS or to transfer these costs to Account 2006. Again, in its biennial review proposal, USTA recommended that the Commission simply eliminate the requirement that costs in Account 2003 for construction that was suspended for six months or more be reclassified to Account 2006.

III. REVISIONS TO THE ARMIS 43-02.

USTA maintains that the majority of the reports in ARMIS have long outlived their usefulness and should ultimately be eliminated. The time and expense required to compile, update and file these reports simply serve to divert resources from providing customers with the services they request. The regulatory value of these reports has decreased given the increasingly competitive nature of the communications industry and the changing nature of the Commission's role as it transitions from an industry regulator to a market facilitator. The fact that only incumbent LECs must provide these reports provides their competitors with an advantage in the marketplace and prevents the Commission from using the reports to assess the true nature of the competitive market. Much of this information is available from other sources or could be obtained from all carriers, if needed.

The Commission recognizes the diminishing value of these reports. In a recent Order, the Commission eliminated 21 tables from the ARMIS 43-02, including tables B-3, B-5 through B-15, C-1, C-2, C-4, C-5 and I-3 through I-7 for mid-sized incumbent LECs. In Phase I, the Commission proposes to eliminate 14 tables, although it is proposing to add a table and is proposing to change the threshold for reporting in three of the remaining tables. The Commission does not explain why it has proposed less relief in Phase I for the larger carriers. Certainly, with the largest incumbent LECs under price cap regulation with no sharing, any potential incentive to improperly cross subsidize would be decreased, not increased. There is no reason to require more reporting for the largest incumbent LECs.

The Commission proposes to combine Tables C1, C2, C3 and C4 into one report and reduce the items that must be reported. The Commission also proposes to reduce the reporting requirements of Table C5. While this is a step in the right direction, the Commission should simply eliminate these Tables. The majority of this information is already reported on each carrier's Form 10-K Annual Report. There is no need to duplicate reporting. Any information that is not included in the 10-K could be provided upon request.

The Commission requests comment on whether it should adopt a threshold for reporting items in Table C5. This Table should be eliminated. It requires reporting of competitive information that is no longer appropriate. If the Commission maintains this Table, a threshold for reporting should be established so that only material changes, those changes that represent over five percent of total operating revenue, should be reported.

The Commission also proposes to eliminate Tables B8, B9, B11, B12, B13, B14 and B15. Again, there is no reason given as to why Tables B3 and B10 must be retained. These Tables require detail that is no longer relevant, particularly for carriers under price cap regulation.

Likewise, while USTA agrees with the Commission's proposals to eliminate Tables I-3, I-4 and I-5, there is no reason to retain Tables I-6 or I-7 for the larger carriers. There is no explanation given as to the regulatory value of this information and why the level of detail that is required is useful. For example, in 1998, incumbent LECs reported over 4,000 individual items on the I-7. This number is likely to increase. It does not seem credible that the value of this information to the Commission exceeds the costs that the carriers must incur to provide it. At the very least, the Commission should raise the threshold for reporting as recommended in Attachment 3.

CONCLUSION.

The Commission has had many opportunities to eliminate or streamline its accounting and reporting requirements. USTA has provided phased recommendations that would provide significant and much-needed relief from rules that, for the most part, are no longer appropriate.

Unfortunately, the Commission response has been disappointing. While the proposals in Phase 1 represent a step in the right direction, they certainly fall far short of a comprehensive streamlining of the current rules. The Commission should adopt the Phase 1 proposals as discussed herein and immediately initiate its Phase 2 review.

Respectfully submitted,

UNITED STATES TELEPHONE ASSOCIATION

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August 23, 1999

TAB
NUMBER ONE

UNITED STATES TELEPHONE ASSOCIATION ("USTA") COMMENTS IN CC DOCKET 99-253

AUGUST 23, 1999

ATTACHMENT 1

ATTEST ENGAGEMENT OPINION
(from 1988 and 1989)

We have examined the accompanying COMPANY NAME Statement of Cost Allocation System Compliance (management assertion) for the year ended December 31, ____.

We conducted our examination in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary in the circumstances.

Our examination included the following procedures. We: (list specific procedures performed.)

In our opinion, the accompanying COMPANY NAME Statement of Cost Allocation System Compliance presents fairly, in all material respects, the operation of the Cost Allocation System for the year ended December 31, ____, in conformity with the criteria set forth in the Cost Allocation Manual.

This report is intended for the information of the Company and the Federal Communications Commission, which established the criteria under which the Statement of Cost Allocation System Compliance was evaluated. Accordingly, the report should not be used by those who did not participate in establishing the criteria.

Signature and Date

TAB
NUMBER TWO

UNITED STATES TELEPHONE ASSOCIATION ("USTA")
COMMENTS IN CC DOCKET 99-253
AUGUST 23, 1999

ATTACHMENT 2

MANAGEMENT ASSERTION STATEMENT
(from 1988 and 1989)

CARRIER NAME's Cost Allocation Manual, as amended through ____DATE____, has been filed with the Federal Communications Commission (FCC). The Manual provides criteria against which the Company's cost allocation system can be evaluated. The system is supported by cost allocation methods which are consistent with the Manual and utilized methods which permit preparation of the attached FCC Report 43-03 in accordance with the Manual. The actual cost allocation methods and procedures implemented and performed conform with the objectives, approach and procedures described in the Manual

The CARRIER NAME believes that, for the year ended December 31, xxxx, the cost allocation system, as implemented, conforms with the criteria set forth in the Manual and the report referred to above has been prepared in accordance with these criteria.

Dated and Signed by an Officer of the Company

TAB
NUMBER THREE

UNITED STATES TELEPHONE ASSOCIATION ("USTA") COMMENTS IN CC DOCKET 99-253

AUGUST 23, 1999

ATTACHMENT 3

THE I-6 AND I-7 SCHEDULE OF THE ARMIS 43-02 REPORT

THESE SCHEDULES SHOULD NO LONGER BE REPORTED. IF THE COMMISSION INSISTS ON SUCH DETAILED INFORMATION, AT A MINIMUM, THE THRESHOLDS SHOULD BE RAISED AS FOLLOWS:

SCHEDULE I-6

SPECIAL CHARGES
(This is a detailed analysis of the dollars in Account 7370, Special Charges)

ITEM	CURRENT REPORTING THRESHOLD	IF NOT ELIMINATED
Lobbying Expenses	None	$250,000 or More
Membership Fees and Dues	None	$50,000 or More
Abandoned Construction Projects	$100,000 or More	$250,000 or More
Telecommunications Plant Acquisition Adjustment	None	$250,000 or More
Penalties and Fines	$100,000 or More	$250,000 or More
Charitable, Social or Other Community Welfare	None	$250,000 or More
All Other Items	None	Calculated Amount Difference Between Account 7370 Balance and What Was Reported

SCHEDULE I-7

Donations or Payments for Services Rendered by Persons Other than Employees

ITEM	CURRENT REPORTING THRESHOLD	IF NOT ELIMINATED
Academia	None	$50,000 or More
Advertising and Information Services	Exceeding $250,000	$1,000,000 or More
Audit and Accounting	Exceeding $25,000	$250,000 or More
Clerical and Office Services	Exceeding $250,000	$1,000,000 or More
Computer and Data Processing Services	Exceeding $250,000	$1,000,000 or More
Consulting and Research Services	Exceeding $25,000	$1,000,000 or More
Financial	Exceeding $25,000	$750,000 or More
Legal	Exceeding $25,000	$750,000 or More
Membership Fees and Dues	Exceeding $10,000	$50,000 or More
Personnel Services	Exceeding $250,000	$750,000 or More
Printing and Design Services	Exceeding $250,000	$750,000 or More
Security Services	Exceeding $250,000	$1,000,000 or More