

#### § 43.41

previous calendar year on a study area basis that are designed to capture trends in telephone industry infrastructure development under price cap regulation.

(j) Each incumbent local exchange carrier with annual operating revenues that equal or exceed the indexed revenue threshold shall file, no later than April 1 of each year, a report containing data from the previous calendar year on an operating company basis. Such report shall combine statistical data designed to monitor network growth, usage, and reliability.

(k) Each designated interstate carrier with operating revenues for the preceding year that equal or exceed the indexed revenue threshold shall file, no later than April 1 of each year, a report showing for the previous calendar year its revenues, expenses, taxes, plant in service, other investments and depreciation reserves, and such other data as are required by the Commission, on computer media prescribed by the Commission. The total operating results shall be allocated between regulated and nonregulated operations, and the regulated data shall be further divided into the following categories: State and interstate, and the interstate will be further divided into common line, traffic sensitive access, special access, and nonaccess.

[28 FR 13214, Dec. 5, 1963, as amended at 49 FR 10122, Mar. 19, 1984; 50 FR 41153, Oct. 9, 1985; 51 FR 37024, Oct. 17, 1986; 52 FR 35918, Sept. 24, 1987; 58 FR 36143, July 6, 1993; 61 FR 50245, Sept. 25, 1996; 62 FR 39778, July 24, 1997; 67 FR 5700, Feb. 6, 2002; 67 FR 13225, Mar. 21, 2002]

#### § 43.41 [Reserved]

#### § 43.43 Reports of proposed changes in depreciation rates.

(a) Each communication common carrier with annual operating expenses that equal or exceed the indexed revenue threshold, as defined in § 32.9000, and that has been found by this Commission to be a dominant carrier with respect to any communications service shall, before making any changes in the depreciation rates applicable to its operated plant, file with the Commission a report furnishing the data described in the subsequent paragraphs of

#### 47 CFR Ch. I (10–1–11 Edition)

this section, and also comply with the other requirements thereof.

(b) Each such report shall contain the following:

(1) A schedule showing for each class and subclass of plant (whether or not the depreciation rate is proposed to be changed) an appropriate designation therefor, the depreciation rate currently in effect, the proposed rate, and the service-life and net-salvage estimates underlying both the current and proposed depreciation rates;

(2) An additional schedule showing for each class and subclass, as well as the totals for all depreciable plant, (i) the book cost of plant at the most recent date available, (ii) the estimated amount of depreciation accruals determined by applying the currently effective rate to the amount of such book cost, (iii) the estimated amount of depreciation accruals determined by applying the rate proposed to be used to the amount of such book cost, and (iv) the difference between the amounts determined in paragraphs (b)(2) (ii) and (iii) of this section;

(3) A statement giving the reasons for the proposed change in each rate;

(4) A statement describing the method or methods employed in the development of the service-life and salvage estimates underlying each proposed change in a depreciation rate; and

(5) The date as of which the revised rates are proposed to be made effective in the accounts.

(c) Except as specified in paragraphs (c)(1) and (c)(3) of this section, when the change in the depreciation rate proposed for any class or subclass of plant (other than one occasioned solely by a shift in the relative investment in the several subclasses of the class of plant) amounts to twenty percent (20%) or more of the rate currently applied thereto, or when the proposed change will produce an increase or decrease of one percent (1%) or more of the aggregate depreciation charges for all depreciable plant (based on the amounts determined in compliance with paragraph (b)(2) of this section) the carrier shall supplement the data required by paragraph (b) of this section) with copies of the underlying studies, including calculations and