



# Annual Survey of Telecommunications 2006

## Wireline Service Providers Reporting Guide



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# Annual Survey of Telecommunications

## Reporting Guide Organization

This Reporting Guide provides definitions and instructions for completing the **Annual Survey of Telecommunications** and the **Appendix for facilities-based wireline service providers** (see page 2(b) for how this is defined). If you do not own wireline facilities or if more than half of your receipts are earned from wireless services, please contact Statistics Canada for the questionnaire and Reporting Guide for these activities.

The Reporting Guide is organised to follow the modules and questions as they appear on the questionnaire. Where required, there is an introductory section to provide an overview of a module's organization and a general section to provide instructions that apply to the whole module. Instructions and definitions pertaining to specific questions follow these sections.

Only those sections that were determined to require elaboration or clarification have been included in the Reporting Guide. Comments to improve the questionnaire or the Reporting Guide may be made in the Comments section of the questionnaire, or by contacting Statistics Canada at (613) 951-2741.

**Note:** Page references relating to the survey questionnaire are prefixed with a "Q" (e.g., Q-5), whereas page references relating to the Reporting Guide have no prefix.

## Label Information (Q - front page)

Respondents should verify pre-printed information and make changes in the boxes provided only if the pre-printed information is incorrect or incomplete.

## Information for Respondents (Q - front page)

### Survey Objective

This survey collects financial and operating data for the statistical measurement and analysis of the **telecommunications industry (telecommunications carriage or resale)**. These data will be aggregated to produce estimates of national and provincial economic production in Canada as well as estimates of activity by industry. This information is used by government for national and regional programs and policy planning, by the private sector for industry performance measurement and market development, and by the aforementioned parties, international telecommunications organizations and the general public to better understand this sector's role in the social and economic life of Canadians. Selected results of this survey will be published in Statistics Canada Catalogue No. 56-001-XIE.

### Authority

This survey is collected under the authority of the Statistics Act, Revised Statutes of Canada 1985, Chapter S19. Completion of this questionnaire is a legal requirement under this Act.

### Confidentiality

Statistics Canada is prohibited by law from publishing or releasing any statistics which would divulge information obtained from this survey relating to any identifiable business without the previous written consent of that business. **The data**

**on this questionnaire will be treated in confidence, used for statistical purposes and published in aggregate form only.** The confidentiality provisions of the Statistics Act are not affected by the Access to Information Act or any other legislation. **Please note that Statistics Canada does not share any individual responses with Canada Customs and Revenue Agency.**

## Data Sharing Agreements

To reduce response burden and to ensure more uniform statistics, Statistics Canada has entered into a data sharing agreement under section 11 of the Statistics Act with the Institut de la statistique du Québec, to share information from this survey concerning respondents' Quebec operations, and under section 12 of the Statistics Act to share information from this survey with the Canadian Radio-television and Telecommunications Commission (CRTC). For further elaboration, see the questionnaire or contact Statistics Canada.

## General

### Reporting Instructions

Please complete all questions that pertain to your operations. **Cross out cells or sections that do not apply to your company to reduce the likelihood of follow-up call backs to verify missing information.**

**Scalars:** dollar amounts and traffic activity conversation (minutes or number of calls) should be reported in thousands. All other measures (e.g., customer accounts, employees, access lines, kilometres of cable or microwave relay systems, switches, etc.) should be reported in unscaled units - e.g., simply the number (#) of units for the subject being questioned, e.g. 300 persons employed or 6 ATM switches.

**Estimates:** your best estimates are acceptable when precise figures are not available or cannot be obtained within the collection period.

**Summing:** instructions for summing cells are found in the questionnaire: **bolded cells**, other than totals, are used to indicate which cells (usually sub-totals) to add to grand totals; **arrows and dashed vertical lines** are used for summing cells to a sub-total; and **cell references** in 'total' cells, e.g., (1070 + 1101), are used to identify additions of non-contiguous cells (e.g., to sum cell 1070 and cell 1101 to the 'total', cell 1102) or for 'horizontal' rather than 'vertical' cell additions.

**Negative values:** negatives (losses) should be indicated by bracketing the reported value. Discounts, returns, rebates, promotional offerings and adjustments should be offset against the appropriate revenue, expense or balance sheet account rather than entered as a negative value in an 'Other' category. Reported values, other than losses, should therefore be positive numbers.

### Financial reporting standards

In order that data collected is compatible among respondents, financial reporting should be in accord with generally accepted accounting principles (GAAP) as set out in the Canadian Institute of Chartered Accountants (C.I.C.A.) Handbook. Please report all accounts on an accrual basis.

### Respondent Information (page Q- ii)

This section provides for a description of the survey respondent.

**Multiple-unit reporting** (*Consolidated family of corporations*)

In general, it is best to use a single questionnaire for each legal or operating entity where the main line of business is the provision of telecommunication services falling in different telecom industries (see 'Telecommunications Industry Classification' below). This usually implies reporting on an unconsolidated basis.

You may report several entities on a single form if each entity provides the same or similar services. Please complete **Information Concerning Consolidated Reporting** at the back of the questionnaire. **Do not consolidate the activities of foreign entities.**

It is acceptable to report non-telecommunication activities (activities other than telecom carriage or telecom reselling, e.g., directory publishing, premises wiring) if the following conditions are met:

- the non-telecommunication activities are an integral part of the normal business activities of the entity covered by this report; and
- no separate financial statements are maintained for the non-telecommunication activities such that they could be separated from the telecommunication activities and reported in the appropriate Statistics Canada survey for those activities (e.g., publishing survey for directory publishing or construction survey for premises wiring).
- the entities concerned exist solely to support the activities of the affiliated entity (e.g., a property management company which owned rights-of-way for a telecom network and does not provide network facilities to a competing carrier).

For further information or clarification on what units to include in your questionnaire, or for more questionnaires, please contact Statistics Canada.

**Reporting period** - Please complete this questionnaire for your 12 month operating period ending no later than March 31, 2007. If your operating period is other than 12 months, please explain in part C. Q-ii, (Legal changes).

**Telecommunications Industry Classification**  
(page Q-iii)

**North American Industry Classification System (NAICS)**

This section is used to classify the respondent to the appropriate NAICS industry as well as analytical groups. The NAICS is the most up-to-date industry classification in use, jointly developed by Canada, the United States and Mexico to reflect the industrial structure of the North American economy for reference year 2002. It replaces the Standard Industrial Classification (SIC), designed for reference year 1997.

Each telecommunications service provider is classified to one of the five NAICS telecommunications industries (Wired - 5171, Wireless - 5172, Resellers - 5173, Satellite - 5174 and Other - 5179). These industries roll-up to the 4-digit industry group, Telecommunications - 517. Respondents are classified by whether they operate facilities or resell telecommunications services and by the telecommunications services they provide.

The telecommunications industry group comprises establishments primarily engaged in operating, maintaining and providing access to network facilities for the transmission of voice, data, text, sound and video imaging between network

termination points or the resale of these services. Transmission facilities may be based on a single technology or a combination of technologies.

**Exclusions:** The following companies and/or activities are not subject to the survey - Internet service providers, agents for carriers or resellers, retail phone stores, telephone answering services, telephone call centres, cable and program distribution, broadcasting as defined in the Broadcasting Act, systems integrators, holding companies, etc.

If a majority of your operating revenues are from excluded activities, please indicate your main activity (ies) in the space provided at the top of page Q-iii, complete the Certification section on the same page and return this questionnaire in the postage paid envelope provided.

**Facilities-based**

A telecommunications service provider is facilities-based if it owns or operates any **transmission facility** (wire, cable, radio, optical or other electromagnetic system, or any similar technical system) for the transmission of **intelligence** (signs, signals, writing, images, sounds or intelligence of any nature) between network termination points.

For the purpose of industry classification, transmission facilities do not include any apparatus whose functions are limited to one or more of the following:

- the switching of telecommunications;
- the input, capture, storage, organization, modification, retrieval, output or other processing of intelligence; or
- control of the speed, code, protocol, content, format, routing or similar aspects of the transmission of intelligence.

**Reseller**

A telecommunications service provider is a reseller if it is primarily engaged in purchasing access and network capacity from owners and operators of telecommunications networks and reselling telecommunications services to businesses, institutions, governments or households. Resellers may own some network components such as switching equipment or apparatus to manipulate and control intelligence but do not own transmission facilities as defined above.

Resellers include companies offering prepaid telephone cards (providing that they purchase services from carriers or other resellers which they in-turn resell) and **rebillers** (switchless resellers).

**Agents**, which work on behalf of other companies and do not bill customers, are not included in this survey (please indicate this activity in the space provided at the top of page Q-iii, complete the Certification section on the same page and return this questionnaire in the postage paid envelope provided).

**Note:** Resellers are a separate NAICS industry (5173) and may provide wireline or wireless services. Resellers of satellite services, however, are included in the Satellite industry (5174 - see below).

**Competitive Pay Telephone Service Providers (CPTSP)**

CPTSP's that own access lines connecting their pay phones to PSTN are classified as facilities based carriers according to NAICS, otherwise, they are classified as resellers.

## Telecommunications (517)

### Wireline Telecommunications Carriers (5171)

This industry comprises establishments primarily engaged in operating and maintaining switching and transmission facilities to provide direct communications via land lines, microwave, or a combination of land lines, microwave and satellite link-ups.

### Wireless Telecommunications Carriers (except Satellite) (5172)

This industry comprises establishments engaged in operating and maintaining switching and transmission facilities to provide direct communications via the airwaves. The following services are part of the NAICS Wireless industry classification:

#### Mobile Telephony:

- (a) **PCS** - Personal Communications Services (PCS) is a telecommunications system that uses radio frequencies in the 1900 MHz frequency band to provide mobile access to the wireline PSTN. PCS uses digital transmission technology over a multi-cell network architecture.
- (b) **ESMR** - Enhanced Specialized Mobile Radio (ESMR) is a telecommunications system that uses radio frequencies primarily in the 800 MHz frequency band to provide mobile dispatch services and mobile access to the wireline PSTN. ESMR uses digital transmission technology over a multi-cell network architecture.
- (c) **Cellular** - A telecommunications system that uses radio frequencies in the 800 MHz (megahertz) frequency band to provide mobile access to the wireline **PSTN** (public switched telephone network - defined on page 3). Cellular telecommunication can use either analogue or digital transmission technology over a multi-cell network architecture.
- (d) **Automatic Mobile Telephony** - VHF and UHF services operating in the 150, 420 (Aurora) and 455 MHz range. There are no manual interventions to switch these communications.
- (e) **Air-to-ground** - in flight telephone/fax services in commercial aircraft connecting customers to the PSTN (defined on page 3(b)).

**Mobile Data** - Data (non-voice) communication such as (automated) SMS (short message services), internet-web browsing, video, etc., using mobile devices (2.5/3 G services such as Mobitex, Ardis, etc.). Companies primarily providing remote monitoring/telemetry services are classified to NAICS 5179 - Other Telecommunications.

**Radio Common Carriers (RCC)** provide mobile dispatch services primarily in the 150 MHz, 400 MHz, 800 MHz and 900 MHz frequency bands (including two-way dispatch such as SMR - specialized mobile radio). It does not access the PSTN. RCC uses analogue transmission technology.

**Paging, Narrowband PCS** - An interactive telecommunications service that provides for information interchange among users by means of store-and-forward, electronic mail, or message-handling functions. **Paging** consists of a one-way telecommunications system that provides signaling or information transfer by such means as tone, tone-voice, tactile, or optical read-out. Analogue or digital transmission technology may be used. **Narrowband PCS**

is a telecommunications system that uses radio frequencies in the 900 MHz frequency band to provide one or two-way messaging services. This service uses digital transmission technology with radio frequency channels of 50 kHz (kilohertz) or less.

Telephone answering services are not included.

**Wireless Broadband** - Multipoint telecommunications systems that use radio frequencies to allow the transmission and/or reception of information such as multimedia, data, and video over radio frequency channels of 50 kHz or greater. Either digital or analogue transmission technology is used (e.g., MCS, LMCS, MDS, (local) multipoint communication/distribution systems, etc.).

**Fixed Wireless** - this classification is used to record services that provide wireless local access to the PSTN using radio frequencies (<50 KHz) and transmitting from a fixed place. Fixed wireless can use either digital or analogue transmission technology.

### Telecommunications Resellers (5173)

This industry comprises establishments engaged in purchasing access and network capacity from owners and operators of telecommunications networks and reselling telecommunications services to businesses, institutions or households. These establishments do not own or maintain a full network. See 'Reseller' on page 2 for more detail describing resellers (including rebillers) and agents (which are excluded from the survey). Satellite resellers are classified in 5174.

### Satellite Telecommunications (5174)

This industry comprises establishments primarily engaged in operating, maintaining and providing access to satellite telecommunications facilities for the transmission of voice, data, text, sound and full motion videos. Resellers of satellite communications are also included.

**Satellite (Fixed)** - Communications via satellite transmission in which the terrestrial terminal points are fixed.

**Satellite (Mobile)** - Communications via satellite transmission in which the terrestrial terminal point is mobile.

### Other Telecommunications (5179)

This NAICS telecommunications industry comprises establishments primarily engaged in providing specialized telecommunications services, such as satellite tracking, communications telemetry and radar station operation. This industry also includes establishments primarily engaged in providing satellite terminal stations and associated facilities connected with one or more terrestrial systems and capable of transmitting telecommunications to, and receiving telecommunications from, satellite systems.

### Public Switched Telephone Network (PSTN)

The worldwide dial-up telephone network (switching, circuits, transmission and access services), or a portion of that network, used to establish voice and non-voice (text, audio, video or data) communications carried over a path initially established using normal telephone signaling and ordinary switched long-distance telephone circuits.

## Areas of Operation

Check areas (provinces and/or territories) where this respondent has employees. Please complete the Appendix if two or more boxes are checked. If you do not have an Appendix, please call (613) 951-2741.

The following provincial and territorial abbreviations have been used.

<b>Alta.</b> - Alberta	<b>B.C.</b> - British Columbia
<b>Man.</b> - Manitoba	<b>N.B.</b> - New Brunswick
<b>N.L.</b> - Newfoundland and Labrador	
<b>N.W.T.</b> - Northwest Territories	
<b>N.S.</b> - Nova Scotia	<b>Nvt.</b> - Nunavut
<b>Ont.</b> - Ontario	<b>P.E.I.</b> - Prince Edward Island
<b>Que.</b> - Quebec	<b>Sask.</b> - Saskatchewan
<b>Y.T.</b> - Yukon Territory	

## Survey Questionnaire (pages Q-1 to Q-6)

### Module 1 - Operating Revenue (pages Q-1 to Q-3)

#### Introduction

This module is divided into 2 parts:

- the first part is for recording operating revenues derived from (core) **telecommunications** activities, the carriage or resale of telecommunications services (the emission, transmission or reception of signs, signals, writing, images, sounds or intelligence of any nature); this in turn is divided into two sections for wholesale and retail services.
- the second part is for operating revenues derived from **non-telecommunication** services, as defined by product classification systems. These services may support core telecom services, but are not part of the carriage or resale of voice, data, sound or images (e.g., directory publishing, household wiring, consulting, etc.).

#### General

**Hybrid operations** (those having wireline and wireless revenues)

Respondents which use a combination of wireline and wireless technologies in the delivery of telecommunications services within the same operating entity and can differentiate revenues from these activities, should report their wireless revenues in F. 'Other Telecommunications Revenue'. If wireless revenues exceed wireline revenues - please complete a wireless telecommunications questionnaire instead of the wireline questionnaire.

If wireless revenues cannot be separately identified, report the wireless revenues in the section best reflecting where most of the revenues are earned. For example, fixed wireless local telephony would be reported with local wireline revenues.

#### Revenue exclusions

Please report revenues net of discounts, returns or allowances, promotional offers, rebates and excluding federal or provincial taxes collected for remittance to a government agency (e.g., sales and excise taxes, GST, PST, HST, etc.).

#### Foreign exchange

Sales of goods and services denominated in foreign currency should be translated to Canadian currency at the exchange rate on the transaction date.

#### Telecommunications Operating Revenues (pages Q-1 and Q-2)

**Wholesale (carrier) services and transfers** - services provided to other telecommunications service providers (common carriers or resellers) not for their end use and transfers from carriers or the Central Fund Administration (CFA) to maintain the PSTN. Do not report receipts net of payments, record gross receipts here and payments in Module 2 - Operating Expenses. **Do not include revenues from Internet Service Providers (ISP's) here (see p.6(a) - Backbone Services).**

A. Contribution - consists of payments derived from domestic and international long-distance telecommunications revenues to cover the revenue shortfall in the provision of local/access services. Include amounts received from the central fund or directly from other carriers. Unless paid to the central fund - do not include internal contribution payments (transfers from your competitive segment to your utility segment).

If you receive **Carrier Access Tariff (CAT)** - paid to Independent Telephone Operators, report the *contribution* portion here.

B. Interconnection/settlements - revenues earned for the provision of services and facilities beyond the point of interconnection (such as switching and aggregation) to terminate traffic on behalf of an originating telecommunications service provider. This includes transiting or transport where provided pursuant to an interconnection tariff or agreement. Interconnection occurs between local exchange carriers (LEC's) and interexchange service providers (IXC's), including alternative providers of long distance services (APLDS), LEC's and wireless service providers (WSP's), and between domestic and foreign service providers.

The *direct toll component* of the **CAT**, analogous to switching and aggregation, should be reported here and not as long distance revenue.

C. Circuit/line rentals - revenues earned from telecom service providers (those providing or reselling telecommunication carriage) for the lease of telecom circuits.

**Circuit** - a facility consisting of the equipment and apparatus required to form a path suitable for the transmission of voice, text, audio, video or data communication between telephones and other communication equipment.

**Bandwidth** - telecommunications carriage services are differentiated by their bandwidth (the communication channel's throughput capacity) and the type of switching employed:

1. **Narrowband** - 2 way capabilities with speed in either direction not exceeding 64 kbps.
2. **Wideband** - 2 way capabilities with speed in at least one direction of greater than 64 kbps up to and including 1.544 Mbps.
3. **Broadband** - 2 way capabilities with speed in at least one direction exceeding 1.544 Mbps.

Circuit rental income (private line rental) earned from non-telecom service providers should be reported as 'Non-switched' revenue in the 'Narrowband', 'Wideband' or 'Broadband' categories in the Retail Services section following.

- D. Wholesale long distance - bulk minutes sold to telecommunications service providers for resale (outbound toll and toll free calling - defined under long distance telephony below).
- E. Other wholesale services - other services provided to telecommunications service providers not described above such as co-location, access to support structures, data base access, the recovery of start-up costs, other unbundled elements associated with the provision of dial tone, etc.

**Retail Services** - telecommunications services delivered to residential or business end users (not intended for resale to other consumers)

**A. Narrowband Services** - two way telecommunications services with speed in either direction not exceeding 64 kbps.

1. Circuit switched - telecommunications employing reserved circuits (the establishment and continuous operation of a circuit between two or more users for their exclusive use until it is released).
  - a) Local telephony - the provision of access to the PSTN; the transmission and switching and of voice, data, image and video messages over the PSTN *within* a local calling area:

Access, fixed rate and measured services:

- fixed rate - flat or recurrent monthly charges for access to the PSTN and local telephony usually regardless of usage. This includes **Extended Area Services (EAS)** - the provision of routing and switching services that enable a caller to reach adjacent long distance calling areas for a fixed amount rather than being subject to long distance usage charges (also called **single hop services**) and **Centrex** and Centrex resale.
- measured services - local telephony charged on a usage basis (per call and/or per time).

Pay phones - services from public and semi-public coin and card operated phones for local calling. Residential/business splits are not asked for because they are not identifiable for this service.

Other local services n.e.c. - other local services not elsewhere specified such as 9-1-1 services, operator services, local directory assistance, hospital patient services, touchtone, BCRS-Bell Canada Relay Services, TDD/TY services, etc.

Local telephony does not include the provision of local private line services or dedicated data access and services (see 'Non-switched services'), local loop provided to other telecommunications service providers (see 'Carrier Services'), the rental of terminal equipment (see 'Non-Telecommunications Operating Revenues'), the provision of Calling Features (its own category), or one-time activation or deactivation charges (see 'Connection').

b) Long distance telephony - (message toll services) the switching and transmission of voice, data, image and video messages over the PSTN *between* local calling areas

Outbound service - calls made by and paid for by the caller, and operator handled calls (e.g., collect calls):

- flat rate services - recurrent monthly charges for long distance calling usually permitting a specified amount of usage. This does not include Extended Area Services (see Local telephony)
- measured services - long distance telephony charged on a usage basis (time/distance and/or per call)

Toll free services: number translations that allow businesses or households to receive and pay a bulk rate for long-distance calls, e.g., 800, 888, 877 services, etc. Although these calls are not originating with a service providers customer, they are deemed to be outbound calls because they are treated and billed as if they were made by the recipient.

Pay phones - services from public and semi-public coin and card operated phones for long distance calling. Residential/business splits are not asked for because they are not identifiable for this service.

Other long-distance services n.e.c. - other long distance services not elsewhere specified such as operator services, long distance directory assistance, etc.

2. Packet-switched - communication sent and received in packets of fixed or variable length with addresses to route the packets along non-reserved circuits. Do not include retail Internet services revenues (see item D in 'Other Operating Revenues').
3. Non-switched - dedicated circuits or private lines between specified points for the exclusive use of the circuit lessees or owners; the PSTN is not used for routing or switching the communication, e.g., non-switched transport services such as low-speed data links for automated teller machines; private voice and data networks linking multiple business locations; and dedicated links for transferring high-resolution video.

**B. Wideband services** - 2 way capabilities with speed in at least one direction of greater than 64 kbps up to and including 1.544 Mbps.

See A. Narrowband, above, for description of circuit and packet switching and non-switched services.

- C. Broadband services** - 2 way capabilities with speed in at least one direction exceeding 1.544 Mbps.

See A. Narrowband services for description of circuit and packet switching and non-switched services.

**Backbone (wholesale) services** provided to ISP's should be reported as wideband or broadband packet switched services, whereas (retail) Internet services provided directly to end users should be reported as an Other (non-telecom operating revenues (see D., page 6(b)).

**Program transmission** service revenues should be reported as non-switched revenues, according to the appropriate bandwidth category.

**Virtual Private Network (VPN)**, services carried over the PSTN should be reported as a long distance service, according to how these services are charged (whether flat or as measured services).

- D. Calling features** - (also referred to as optional or enhanced local services), specialized software and database applications linked to telecommunications networks such as call waiting, call forwarding, caller identification, three-way calling, speed dialing, etc.; call management services: call display, call return, call screen, call blocking, automatic call-back, etc.; and, tele-messaging: call answer, extension call answer, voice mail, voice menus, etc.

These features are commonly offered on a per-use, or on a fixed monthly charge basis. If any of these services are included as part of a basic services package, an estimation of their value can be used and the local revenues adjusted accordingly.

- E. Connection** - non-recurring revenue earned from connecting, reconnecting or disconnecting customers to or from the PSTN (this does not include premises wiring - report as an 'Other (non-telecommunications) operating revenues', item E, page 6(b)).
- F. Other telecommunications operating revenues** - include all other operating revenues not described above but earned as part of the respondent's core operating activities (directly related to the carriage or resale of telecommunications, e.g., telegraph, telex, audio conferencing, mobile wireless telecom revenues, etc.). Please specify mobile wireless revenues and any large other revenue items (i.e., dollar value equal to any category reported above). Report residual activity on line 4. Non-operating revenues such as interest or investment income should be reported on the Income Statement (Module 3) rather than here.

**Total - Telecommunications Operating Revenues** - sum the bolded cells in the Total column to get the total in cell 1070.

#### **Telecom Customer Accounts (at year end)**

Total number of customers (purchasing the services listed above) for billing purposes at year end. For facilities-based providers, a customer will rent at least one PSTN access line or private line facility.

#### **Other (non-telecommunications) Operating Revenues**

These questions relate to services which support core telecom activity but are not part of the carriage or resale of voice, data, sound or images. These activities are typically provided by telecommunications providers but may also be provided by companies that are not part of the NAICS telecommunications industries (517) described above.

Do not include revenues for the activities listed below that are earned by a non-telecom subsidiary or affiliated company unless that company consolidates its records with the respondent and does not maintain its own financial statements or accounts. These companies would otherwise report their activity on another Statistics Canada survey appropriate for their industry.

- A. Terminal equipment rentals** - operating lease revenues for telephone sets, key telephones, PBX'es, modems and data terminal equipment provided by the survey respondent. This equipment is usually located on the customer's premises but is not integral to the operation of the telecommunication channels provided by the carrier. Include capital lease revenues in the sale of telecommunications goods.
- B. Sales of telecommunications goods** - telecommunication goods such as terminal equipment (e.g., handsets, phones and accessories, satellite dishes, etc.), single line inside wire, etc. Please specify main good(s) sold.
- C. Directory (advertising and database) services** - revenues from advertising listings in publications, on-line directories and databases, and the sales or leases of directories and databases. This does not include operator directory assistance services.
- D. Retail Internet access** - dial-up or dedicated connections between an end-user and an Internet Service Provider (ISP). Internet access may be over ordinary telephone lines, ISDN, or other special arrangements.
- E. Installations** - revenues earned for the installation of lines or equipment, premises wiring, etc. on a customer's premises.
- F. Customer repairs and maintenance** - revenues earned from repairs and maintenance services of customer communications equipment, facilities and related products on or off a customer's premises. This includes telephones, modems, multiplexers, earth stations, etc.
- G. Late payment and related charges** - fees customers incur on overdue accounts.
- H. Other (non-telecommunications) operating revenues n.e.c.** - include all other operating revenues not falling into the above categories but earned as part of the respondent's non-core operating activities (e.g., consulting, commission income, management services, etc.). Please specify any large other revenue items (e.g., dollar value equal to a category described in this section).

## Distribution of Operating Revenues by Type of Customer

This question is based on 'Total Operating Revenues' reported in cell 1102. The share of total revenue from foreign customers and further detail on business customers are asked in order to improve information on the origins of demand of goods and services. The sum of the cells in this section total 100% or Total Operating Revenue.

## Module 2 - Operating Expenses (pages Q-3 to Q-4)

### Introduction

This module has two sections:

- one for reporting Telecommunications Operating Expenses - those arising from the provision of core telecommunications services (the carriage or resale of voice, data, sound or images; this section is further divided into production activities (telecom network expenses) and commercial and administration activities;
- and the other for expenses incurred in providing non-core goods and services (those which are not part of the carriage of voice, data, sound or images).

Each of these sections correspond to the main sections found in the Operating Revenue Module. Non-operating expenses such as interest expenses, realized and unrealized capital losses should be reported on the Income Statement (Module 3).

### General

Each expense line item in this module has up to three cells corresponding to the four columns presented there. The primary column is the 'Total' column (3). Include all expenses (including labour costs) associated with each line item in this column. Adjacent to some cells in column 3 are cells to isolate just the salary, wages and benefits expenses portion (column 4) of what was reported in column 3.

For example, report all expenses associated with selling and marketing (including the labour expenses) in cell 2016 (column 3) - question B.1. Adjacent to this cell, cell 2017, in column 4, report just the **labour expenses** for this line item. Labour expenses may be reported in thousands of dollars or as a percentage of the amount reported in the column 3 (check the box at the top of Module 2 to indicate which unit of measure is being used). Labour expenses that cannot be specified by the categories available can be reported as a residual in cell 2071 (question A.10) Telecom Network Expenses; cell 2045 (question B.17.d) Commercial and Administrative Expenses; or cell 2054, question G, Other Operating Expenses.

Labour expenditures that are capitalized, e.g., for own construction, are not reported as an operating expense but in the Employment Module's section on capitalized employment. See page 12 in the Guide (Module 6, Employment) for definitions of employment terms.

Columns 1 and 2 identify whether the wireline circuit/line rentals or purchased long distance services were made from incumbent carriers (column 1) or entrants - alternative providers to incumbents (column 2).

**Purchases** - inputs for resold services or inputs used in telecom production (circuit rentals, long-distance services) are purchased from outside providers rather than provided in-house. Please report purchases of these inputs where applicable. Best estimates are acceptable; purchases may be reported in thousands of dollars or as a percentage of the total expense for that item. Please check off the appropriate box indicating the units used (see the header box for this question).

It is also important to indicate whether these purchases were made from **incumbent (wireline) telecom service providers** (ILECS - incumbent local exchange carriers: such as the former Stentor companies and independent telephone companies; Telesat Canada; and Teleglobe Canada) or **entrants** (CLECS - competitive local exchange carriers; APLDS - alternative providers of long distance services, resellers, etc.).

### Regional incumbent carriers:

Bell Canada (*including Bell subsidiaries operating in Ontario or Quebec only*)  
Aliant Telecom Inc.  
MTS Communications Inc.  
Northern Telephone  
Northwestel Inc.  
Saskatchewan Telecommunications  
Telebec Ltee.  
Telesat Canada  
Telus Communications Inc. (*B.C., Alberta, Québec operations only*)  
Teleglobe Canada

### Municipally-based incumbent carriers:

Amtelcom Abitibi-Consolidated Inc.  
Brooke Telecom Co-operative Ltd.  
Bruce Municipal Telephone System  
Cochrane Public Utilities Commission  
Compagnie Téléphone Nantes Inc.  
Co-op de Téléphone de Valcourt  
Corporation de Téléphone de la Baie (1993)  
Corporation of the City of Prince Rupert  
Dryden Municipal Telephone System  
Execulink Telecom Inc. (Huronario Telephones)  
Gosfield North Municipal Telephone System  
Hay Communications Co-operative Ltd.  
Huron Telecommunications Co-operative Ltd.  
Kenora Municipal Telephone System  
La Cie de Téléphone de Courcelles Inc.  
La Compagnie de Téléphone de Lambton Inc.  
La Compagnie de Téléphone de St-Victor  
La Compagnie de Téléphone Upton  
La Compagnie de Téléphone de Warwick  
La Compagnie de Téléphone de la Baie  
Landsdowne Rural Telephone Co. Ltd.  
Le Téléphone de St-Liboire de Bagot Inc.  
Mornignton Communications Co-operative Limited  
Nexicom Telecommunications Inc.  
North Frontenac Telephone Co. Ltd.  
North Norwich Telephones Ltd.  
North Renfrew Telephone Co. Ltd.  
Nexicom Telephony Inc.  
Ontario Northland Communications  
People's Telephone Co. Of Forest Ltd.

Pugwash River Mutual Telephone Company Ltd.  
 Quadro Communications Co-operative Inc.  
 Roxborough Telephone Company Ltd.  
 Sogetel Inc.  
 South Bruce Rural Telephone Co. Ltd.  
 Téléphone de St-Ephrem Inc.  
 Téléphone Guevremont Inc.  
 Téléphone Milot Inc.  
 Thunder Bay Telephone  
 Tuckersmith Communications Co-operative Limited  
 Westport Telephone Company Ltd.  
 Wightman Telephone Ltd.

### Telecommunications Operating Expenses (page Q-3)

**A. Telecommunications Network Expenses** - this item covers expenses incurred in the production of telecommunications services. It does not include activities concerning the commercialization of this production such as selling, marketing, billing, product development or management of these activities (see B. Commercial and Administrative Support).

1. Network operations - include all expenses for operating and managing the telecommunications network used in the production of telecommunications services including operator services, network equipment rentals, etc. Report maintenance and repairs in item 3, below.
2. Depreciation - report depreciation for fixed assets (network plant and equipment) whether used by the company and/or purchased for revenue generation (rental income):
  - **plant** – “outside” network assets, e.g., buildings, structures, facilities used in carrier operations; and,
  - **machinery and equipment** – “inside” network assets, e.g., central office equipment and station equipment and other equipment used in the transmission or switching of telecommunications or for network operations that are not allocated to cost of sales (see page 10a for more information).

Depreciation for non-network buildings and fixtures should be reported in question B.12, 'Depreciation', (cell 2030). Please estimate depreciation for network vs. commercial/administration activity if actual records are not available for these categories.

The amortization of intangible assets, deferred charges, one-time nature write-offs or write-downs or the amortization of tooling and special tooling costs, should be reported in B.11, 'Amortization charges' (cell 2029).

3. Maintenance and repairs - report the cost of routine inspection, repairs and maintenance (including supplies) of plant and equipment used in operations (see 2. 'Depreciation', above, for an elaboration on assets to include). Exclude all supplies that are charged to fixed assets accounts.
4. Wire circuit/line rentals - the cost of leasing lines, or portions thereof, and equipment or apparatus to form circuits or to enable telecommunications over the PSTN or for private usage. These facilities may be resold to other telecom service providers.

5. Wireless capacity rentals - the cost of leasing radio spectrum capacity from carriers and the dedicated use of wireless hardware. Include expenses for co-location, leasing cell or antenna sites. Licensing fees should be reported in B.16 below.
6. Satellite capacity rentals - The cost of leasing satellite transmission circuits.
7. Purchased long-distance services - message toll services purchased from other telecommunications service providers, on a per-use basis or in blocks of time, so the purchaser can provide long-distance service to its customers.
8. Contribution payments - mandated payments derived from long distance revenues made to the central fund or to other telecom service providers to underwrite local or access services. If applicable, report the internal contribution payments transferred directly from the competitive segment of your operations to the utility portion of your operations in cell 2070. This amount should not be part of the amount reported in the total column (cell 2014), unless paid directly to the central fund.
9. Interconnection/settlement payments - payments made to a terminating telecommunication service provider for the provision of services and facilities beyond the point of interconnection (such as switching and aggregation) by an originating service provider (the party which bills the end user). See 'Wholesale Carrier Services', Module 1, for more detail.
10. Residual telecom network expenses n.e.c. - include network expenses that do not fit in the above categories. Please specify large amounts.

### B. Commercial and Administrative Expenses

Expenses incurred in the commercialization of the telecom services produced or resold (activities undertaken to generate revenues): product development, selling, marketing, billing, customer relations, etc., and management and support functions that control, develop and enable these activities.

1. Selling and marketing - costs related to selling and marketing the respondent's services and goods such as sales management and associated costs, marketing, market research, telemarketing, special events promotions including in-store promotions, trade shows, customer relations, etc. Report entertainment expenses in B.8, 'Travel and entertainment.'
2. Customer servicing - costs associated with customer retention such as call or service centres for fielding customer inquiries, service changes, etc.
3. Billing and collections - administrative and support costs associated with invoicing customers and following up delinquent accounts.
4. Corporate administration and general office expenses - management expenses for corporate and head office activities that are not attributable to other specified categories (e.g., financial management, accounting, legal departments, etc., not already included in other functions), as well as general office expenses such as office supplies not included in other categories.

Purchased professional services provided by consultants or other firms should be reported in Question B.9, 'Professional and business fees.'

5. Telecommunications, postage and courier fees - this question is for externally sourced services used in commercial operations. Include postal, local messenger, and delivery expenses. Do not include official telephone services.
7. Advertising and related services - purchases attributable to publicizing the company's products and services including public relations. This includes direct media purchases and co-op advertising, display advertising, etc. Report expenses associated with an in-house media or advertising department in selling and marketing. Expenses related to directory publishing and directory promotion should be reported in the section on 'Non-Telecommunications Operating Expenses'.
9. Professional and business fees - professional services that are purchased (legal, accounting, auditing, management, management consultants, etc.). Do not include advertising expenses (see B.7, Advertising and related services', above).
11. Amortization charges - the gradual expensing of capitalized expenditures for intangible assets and deferred charges reported on the Balance Sheet. This includes the amortization of goodwill, patents, other intangible assets, financing costs of issuing debt and equity, business transformation and downsizing.
12. Depreciation - include depreciation for non-telecom network capital assets such as buildings used for commercial or administrative purposes, furniture and office equipment, non-telecom network computers and software, motor vehicles, etc.
16. Licenses, permits and indirect taxes:
  - a) Radio licensing fees - payments for the use of radio spectrum.
  - b) CRTC licensing fees - payments made to CRTC as part of a license fee used to cover the costs of the regulatory body's operations.
  - c) Permits and indirect taxes - payments to governments other than income or property taxes (e.g., gross receipts taxes, business permits, provincial capital taxes, health and education levies and payroll taxes not part of employment benefits, etc.).

Report income taxes in Module 3 and property taxes in item C., Occupancy Costs, below. Do not include federal or provincial taxes collected for remittance to a government agency such as sales and excise taxes, GST, PST, HST, etc., or employment taxes.
17. Other commercial and administrative expenses n.e.c. - include commercial expenses not elsewhere classified, e.g., training, recruitment automobile and vehicle expenses not allocated to network categories, royalties, R&D, charitable donations, memberships, bank charges (other than interest), interest paid on customer deposits, etc. Please specify any expenses for wireless services and the largest amounts of any other expenses in cells 2041, 2042 and 2043. Residual values may be reported in cell 2044 and 2045 (for labour).

If possible, it is best to allocate computer related expenses to the department where they were incurred.

**C. Occupancy Costs** - for the telecom network or for commercial and administrative operations. Some occupancy costs, such as building depreciation and repairs and maintenance are reported in parts A. and B.

1. Land and buildings rentals - this is the total payment made by the lessee to the lessor for network or commercial operations.
2. Utilities - include expenses for light, heat, power and water used in the telecommunications network or for support of the commercial/ administration operations.
3. Property taxes

#### **Other Operating Expenses**

The operating expenses to be reported here are those incurred to earn the various categories of non-telecom revenues reported in the 'Other Operating Revenues' section (Module 1).

**B. Cost of telecommunications goods sold** - include all direct costs inventoried.

### **Module 3 - Income Statement** (page Q-5)

This module summarizes operating revenues and expenses from Modules 1 and 2 and records all other revenues and expenses that are not part of the company's operating activity, and income taxes, to produce Net Income or Loss (cell 3017). This result is also reported on the Balance Sheet in Retained Earnings (cell 4062).

**C.4. Write-offs and valuation adjustments** - unrealized gains and losses resulting from the adjustment of book values on the revaluation of assets which are not treated as extraordinary items on the income statement. Show before the deduction of applicable income taxes.

5. Other non-operating revenues and expenses n.e.c. (not elsewhere classified)

**D. Income taxes** - include federal and provincial income taxes.

### **Module 4 - Balance Sheet** (pages Q-5 to Q-6)

#### **General**

This module is to be completed by all service providers except those for whom the provision of telecommunications services accounts for less than half of their organization's operations and who cannot segment their balance sheet data to reflect their telecommunications activities.

Report asset values at historical costs. Major categories of fixed assets are also reported net of depreciation (book value at year end).

## Assets (page Q-5)

### Current Assets: include

- cash, deposits and temporary cash investments - include all cash in Canada, and Canadian and foreign term demand deposits, guaranteed investment and savings certificates, etc.
- accounts receivable - report this amount net of allowance for doubtful accounts; include trade receivables (including those with affiliates), holdbacks receivables (construction activity), promissory notes and installments receivables, investment income receivables, recoverable income taxes, insurance claims, balance recoverable represented by the excess of GST input tax credits claimed over GST collections, etc.
- inventory - value at the lower of cost or net realizable value determined by any generally accepted method for costing inventories (e.g., LIFO, FIFO, average cost).
- any other current assets not elsewhere classified (n.e.c.), e.g., prepaid expenses, customer deposits, the current portion of investments in and claims on affiliated companies, deferrals, etc.

### Long-term Assets:

#### A. Fixed Assets (property, plant and equipment)

Fixed assets should be valued at acquisition cost including interest capitalized, or allowance for funds used for construction, plus the cost of betterments, less write-downs to reflect permanent impairment. Also include assets acquired under capital leases (leases where all of the benefits and risks of ownership of the leased property - lands, building, machinery and equipment - are transferred from the lessor to the lessee).

2. Buildings - Please report accumulated depreciation for buildings in cell 4015 and subtract this from the total to arrive at a net figure in cell 4016.
3. Network infrastructure:  
(infrastructure used for the carriage of telecommunications traffic)
  - a) Telecom construction:
    - transmission structures - communication towers, poles, free standing antennas, cell sites, etc.
    - cables and lines
    - other fixed construction not otherwise specified as part of 'Telecom construction' above. Please specify any large values within this residual account.
  - b) Machinery and equipment:
    - transmission equipment - cross connects, multiplexers, optical electronics, satellite earth stations, antennas, etc.
    - switching equipment - digital and analogue switches and related software. Include PBX's used as public switches; PC's used as switches should be reported in 'Other' (cell 4027).
    - terminal equipment - equipment you own or rent

to customers on their premises: e.g., PBX's not used for public switching, telephone sets, routers, modems in customer sites, key systems, etc.

- other machinery and equipment n.e.c. - e.g. tools, motors, generators, transformers, etc.

4. Other fixed assets - fixed assets, apart from buildings and land, used to support the respondent's commercial and administration activities such as computers, software and related equipment - workstations, servers etc. used for non-telecom network operations - e.g., customer provisioning such as billing, etc.; furniture and office equipment, motor vehicles, etc.

#### B. Financial/Intangible Long-term Assets

1. Financial investments (*before deducting for losses*)

Investments in and claims on parent, subsidiaries and affiliates - all investments, and claims (*other than trade accounts receivable*) on non-consolidated parent, affiliated and subsidiary corporations, affiliated joint ventures and partnerships, head office, directors, officers and individual shareholders.

**Subsidiary companies** have more than 50% of their voting shares directly held by the reporting company, whereas **affiliated companies** are effectively controlled or significantly influenced by the reporting company despite holding less than 50% of the affiliate's shares. Companies that are controlled or influenced by companies the respondent controls or are part of a group of companies with common ownership and control are also considered to be affiliated.

Include loans (and mortgage loans), notes, advances, dividends and other non-trade receivables.

Also include investments in Canadian and foreign non-affiliates, other marketable, debt and equity securities including mortgage and non-mortgage loans and debt securities issued by governments, etc.

2. Long-term deferrals - include unamortized discount, premium and expenses on long-term debt, unamortized loss on foreign exchange, prepaid insurance and rents, research and development costs, preproduction costs, deferred pension costs and other deferred charges.
3. Other long-term financial/intangible assets - include intangibles (goodwill, trademarks, licenses, rights, patents, franchises) and other net assets, provisions for losses on inventories, and other assets not specified elsewhere. Value at acquisition or amortized cost.

#### Liabilities (page Q-6)

##### Current Liabilities: include

- trade accounts payables - amounts claimed by creditors arising from the purchase of goods and services in the ordinary course of business, including accounts payable to affiliates and holdbacks payable.
- other accounts payable - accrued liabilities and expenses such as salaries, wages, payroll taxes, employee

benefits, indirect taxes (GST, sales tax), guarantee and warranty costs, interest, dividends, rents and notes payable.

- short-term debt - book value of bonds, mortgages, debentures, bankers acceptances, commercial paper, and other debt obligations that mature within one year payable to affiliates and non-affiliates.
- short-term deferrals - e.g., deferred revenue
- other - Include all other liabilities not specified above due within one year, e.g., unrealized gains or losses on foreign exchange, income taxes payable.

### Long-term Liabilities

#### 1. Long-term debt - include:

- amount owing to parent, subsidiaries and affiliates:  
Debt other than trade payables owed to non-consolidated parent, subsidiary and affiliated companies, affiliated joint ventures and partnerships, directors, officers and individual shareholders.
- borrowing from non-affiliates:  
Bonds and debentures - include only debt securities offered to the public, and private placements, e.g., mortgage bonds, collateral trust bonds, income bonds, equipment trust certificates, own bonds held but not retired. Value at the proceeds of the issue before deducting fees or commission; if data on proceeds are not available, amortized values are acceptable.
- any other loans and overdrafts from chartered banks and other non-affiliates, mortgage loans and capital lease obligations.

#### 2. Residual:

- Deferrals and reserve accounts - include deferred credits (i.e., income received but not yet earned). Also include charges against income for which the amount has not yet been determined or a charge for which there is a reasonable expectation of materializing at a future date (e.g., deferred income taxes, retroactive increases in wages, provision for pension costs, provision for warranty claims, retroactive adjustments).
- all other liabilities not specified above, not likely to be due in the short term, e.g., minority interest in subsidiaries consolidated in this report.

### Shareholders' Equity

- A. Share capital** - issued and outstanding share capital at par value, or stated value if there is no par value. Report contributed surplus in C. 'Other', below.
- B. Retained earnings** - the accumulated undistributed earnings derived from all sources, including capital or extraordinary gains and losses. Include the undistributed profits portion of the head office accounts and capital accounts of unincorporated entities.
- C. Other shareholders' equity n.e.c.** - include contributed surplus and appraisal increase credits (debits).

## Module 5 - Capital Expenditures

(page Q-6)

### Introduction

This module is based on Statistics Canada's Survey on Capital and Repair Expenditures. If you complete that survey for this reporting unit, you may provide a copy of that form instead. This module reflects the same categories listed on the Balance Sheet (*Module 4*).

### General

Report the gross expenditures (including subsidies) on capital assets for use in the operations of your organization or for lease or rent to others. Include all capital costs such as feasibility studies, architectural, legal, installation and engineering fees as well as work done by your own employees.

### Construction: include

- Assets under construction or work in progress.
- Buildings - report the total cost during the year for building and engineering construction (whether contracted out or built by your own employees) for your own use or rent to others. Do not include expenditures for land, but include:
  - the cost of demolition of buildings, land servicing and of site preparation,
  - leasehold and land improvements,
  - all pre-construction planning and design costs such as engineering and consulting fees and any materials supplied to construction contractors for installation.
- Transmission structures - communication towers, poles, free standing antennas, satellite earth stations, cell sites, etc.
- Cables/lines - metallic cables/lines (copper or aluminum); and optical core; include aerial, buried, underground and submarine cable.
- Other construction not specified above, such as inside wiring, conduit, etc. (any large amounts should be specified)

### Machinery and Equipment

Report total cost during the year of all new machinery whether for your own use or for lease or rent to others. Any capitalized tooling should also be included. Include progress payments paid out before delivery in the year in which such payments are made. Receipts from the sale of your own fixed assets or allowance for scrap or trade-in should not be deducted from your total capital expenditures. Any balance owing or holdbacks should be reported in the year the cost was incurred; please include:

- Transmission equipment - satellite earth stations, cross connects, multiplexers, optical electronics, antenna, etc.
- Switching equipment - digital and analogue switches and related software and PBX's used as public switches.
- Terminal equipment - include equipment you own or rent to customers on their premises: e.g., PBX's not used for public switching, telephone sets, routers, modems in customer sites, key systems, etc. Goods for resale should not be included.

- Other machinery and equipment not specified above, such as automobiles, trucks, professional and scientific equipment, office and store furniture and appliances, computers and software, motors, generators, transformers, tools, etc., whether for your own use or for lease or rent to others.

## Module 6 - Employment (page Q-6)

### Introduction

This module measures employment for two basic categories, the first relating to labour costs and the second to the number of employees.

### General

Employment is quantified using dollars (thousands) for labour costs and persons (full-time and part-time) at your fiscal year-end for employee counts.

### Labour Costs

**Salaries and wages** - the total remuneration paid for employees before deductions (the equivalent to the taxable employment income reported in Box 14 of the employees' Canada Customs and Revenue Agency T4 slips).

This includes regular wages and salaries, overtime pay, paid leave, taxable allowances and benefits, gratuities, director's fees, vacation pay and special payments such as bonuses and commissions, retroactive and accumulated wage payments, termination/severance payments, cost of living adjustments and working owner's draws.

Do not include payments and expenses associated with outside contract workers and employment agencies or personal suppliers.

**Fringe benefits** - supplementary labour costs such as employer contributions to pension plans, medical and other welfare plans, unemployment insurance, Canada and Quebec Pension Plans and workers' compensation.

Do not include non-taxable benefits provided by an employer such as premiums under a private health plan, recreational facilities, moving expenses and certain employee counselling services.

- A. Expensed labour costs** - employment costs recorded in the expense accounts. Total expensed employment is the same as that reported in Module 2 - 'Operating Expenses', cell 2058.
- B. Capitalized labour costs** - employment costs that are recorded to an asset account rather than an expense account. This typically occurs in **own construction** - construction involving a firm's own employees for its own use. Salaries and wages in this circumstance contribute to the value of the asset, a building for example, which is reflected in an increase in the value of that asset account. These costs get realized in the expense accounts through depreciation reported over the life of the asset.

**Full-time/part-time labour costs** - total labour costs associated with full and part-time employees (expensed or capitalized) as defined below.

**Employees** - any person drawing pay for services rendered or for paid absences and for whom an employer must complete a Canada Customs and Revenue Agency T4 Supplementary Form. This includes full-time and part-time employees, working owners, directors, partners and other officers of incorporated businesses. It excludes owners or partners of unincorporated businesses, the self employed, unpaid family workers, persons outside Canada and casual workers for whom a T4 is not required. Do not count outside contract workers.

- C. Full-time employees** - record the number of full-time employees that are receiving pay for work performed or paid absence as defined in 'Employees' above at your fiscal year-end.
- D. Part-time employees** - record the number of employees who work less than 30 hours a week that are receiving pay for work performed or paid absence at your fiscal year-end.

## APPENDIX

### Introduction

The Appendix is a separate form to the main questionnaire. It is intended to record provincial and territorial breakdowns for key items reported on the main questionnaire. **Only those respondents who have employees in more than one province respondents who have employees in more than one province or territory need to complete an Appendix.** The Appendix information is subject to the same confidentiality rules as all other data collected.

If precise information cannot be provided for the summary questions asked, please provide your best estimates.

Regional detail is required only for data about revenues, expenses, and labour (Modules 1, 2, 5 and 6).

### General

At the top of each page are boxes to write in the provinces or territory for which breakdowns are being provided. Each column relates to the province or territory indicated. Summation of sections are done vertically for each province or territory as needed.

For all sections except 'Distribution of Operating Revenue by Type of Customer', respondents can report regional data in the units used in the main questionnaire (e.g., thousands of dollars or number of switches) or as a percentage of the amount reported in the main questionnaire. Please check the appropriate box indicating how you are reporting data for each section.

The regional breakdowns should sum to the totals reported in the main questionnaire. The cell on the main questionnaire, which the provincial values should sum to, can be identified by the 4 digit reference number following the letter 'A' (for Appendix). For example, provincial local telephony revenues (A1022) should add up to what was reported in the main form, cell 1022.

