

Docket No. RM03-8-000

Appendix A: Forms 3-Q and 6-Q Samples.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 352). Interpret all accounting words and phrases in accordance with the Uniform System of Accounts.
- II. Enter in dollar amounts in whole numbers.
- III. Complete each question fully and accurately, even if it has been answered in a previous quarterly report. Enter the word "None" where it truly and completely states the fact.
- IV. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions. The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- V. For any resubmissions, submit the filing using the Form 6 - Q Submission Software.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported in the positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For the Management's Discussion and Analysis of Financial Condition and Results of Operation schedule, provide a forward-looking discussion of the assessment of the probable future impacts of specific identified significant current events and future events on the respondent's operations and financial position. Specifically address the following details as they apply to the respondent.
 - (1) Regulatory accounting policies - provide a description of the impact of competition, the changing regulatory framework in which the respondent operates, and an assessment of the impact should a change in a critical accounting policy occur.
 - (2) Revenue recognition - provide a description of the possible impacts associated regulation for revenue recognition, along with a description of the revenue accounting model used and the major assumptions associated with the model. In addition, provided a description of the probable future impacts associated with a change in the revenue accounting model used.
 - (3) Asset impairment, including goodwill and other intangible assets - provide a description of the possible impacts of variations in assumptions used for these measurements, and provide a description of the possible future impacts should a change in a major assumption occur.
 - (4) Environmental contingencies - provide a description of the possible future impacts associated with environmental regulations including a description of possible capital expenditures associated with such regulations, and the impact on the respondent's financial position.