ANNUAL INVENTORY-MAJOR ITEMS OF OUTSIDE PLANT SUPPLIES

1.0 GENERAL

- 1.01 This section provides the procedures to be used in the annual inventory of major items of outside plant supplies in Account 122-01. The complete, formal definition of Account 122 is given in the Accounting Handbook Telephone Plant in Section V27.601.

 The major items of outside plant supplies, 122-01, are listed in Section V27.601.1.
- 1.02 Inventories of materials and supplies carried in Account 122 must be taken during each calendar year and the necessary accounting adjustments made in order to bring the book balance for the account into agreement with the actual inventory found to be on hand. Therefore, at least once each year, the end-of-month unit or dollar balances in the perpetual inventory record maintained for each sub-account of Account 122 are to be reconciled against the results of a complete physical inventory taken as of month-end for that sub-account. All initial inventory differences must be investigated to determine whether they are due to time lag or other factors which result in their being reconcilable, or not. After all reconcilable differences have been resolved, any differences remaining become the basis for adjusting entries to bring the Account 122 ledger and supporting perpetual inventory record into agreement with the physical inventory. Such entries, if required, must be included in the accounts for the calendar year in which the related verification inventory occurred.

1.03 This section is reissued to:

- 1. Revise Paragraph 1.01.
- 2. Add Paragraph 1.02 to furnish background information on the purpose of the inventory.
- 3. Add Paragraph 1.04 to outline departmental responsibilities.
- 4. Revise Paragraph 4.01 for clarification.
- 5. Insert two new paragraphs in Section 8, revise and renumber old paragraphs 8.02 and 8.03 as 8.04 and 8.05.
- Update Exhibits.
- 1.04 The responsibility for an accurate inventory with proper follow-up and reconciliation of all balances is shared by the Comptrollers, Distribution Services, Materials Management and Public Services.

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It is Materials Management's responsibility in each state to coordinate the inventory activities by determining the requirements for inventory forms and furnishing a mailing list to the Staff Manager-Materials Management-Methods in St. Louis.

Each supervisor with Account 122-01 supply items under their control is responsible for making the inventory count and preparing the proper forms. This supervisor may be in Distribution Services, Public Services, or Materials Management.

Since Distribution Services is the major user of Account 122-01 material they are primarily responsible for reconciling the inventory differences, working with the Comptrollers. Materials Management and Public Services should cooperate with the Comptrollers and Distribution Services whenever requested.

1.05 The titles used in this section apply to the employee who has supervision over or who performs the particular function or who has been assigned to carry out the duties covered by this section.

2.0 DATE OF ANNUAL INVENTORY

2.01 The annual inventory of Account 122-01 supplies is to be taken as of the close of business June 30.

3.0 THE INVENTORY FORM

3.01 Forms S-6590-1A, 2A, 3A, 4A, 5A, and 6A, Inventory of Outside Plant Supplies, will be used for reporting inventory quantities. (See Exhibits 2 through 7.) These forms are revised annually to include new items and are printed each year for that year's inventory. The quantity of forms needed for each State or Administrative Entity (formerly "Area") will be determined by the District Materials Management Office.

NOTE: Headquarters cities are as follows:

St. Louis
Little Rock
Topeka
Oklahoma City
Dallas
Houston

3.02 The District Materials Management Office will forward a mailing list for their State or Administrative Entity to the Staff Manager-Materials Management-Methods, General Headquarters, St. Louis, Missouri, no later than April 15, each year, with the quantities of Forms S-6590 1A-6A, needed at each location. The forms will be shipped direct from the printer to the location listed on the mailing list. The

District Materials Management Office may elect to have all forms shipped to one location in each State or Administrative Entity, then distributed locally.

Billing for the inventory forms will be handled through the CAPRI system. Each location ordering forms will be billed accordingly.

3.03 The Staff Manager-Materials Management-Methods and the Staff Manager-Corporate Methods (Property and Cost), at General Headquarters, St. Louis, Missouri, will jointly revise the inventory forms by not later than March 31 of each year.

The revised forms will be printed and delivered to the field forces by June 15. The color of the forms will be changed with each revision to ensure that only the current forms are used.

- 3.04 Instructions for Preparation of Form S-6590:
 - Date of Inventory
 Date physical inventory was actually taken.
 - Prepared By
 Signed by the person taking the physical inventory.
 - Responsibility Code

 Responsibility code of the person signing the physical inventory as correct.
 - 4. Address
 Address of the location inventoried.
 - 5. <u>Correct</u>
 Signed by the District Manager-OSP Construction, District Manager-Materials
 Management, District Manager-Network Distribution.
 - 6. <u>Date</u>
 Date S-6590 signed as correct.
 - Location Code
 Geographic Location code of the storeroom inventoried.
 - 8. <u>Contact Telephone Number</u>

 Telephone number of the person taking the physical inventory.

4.0 PREPARATION FOR ANNUAL INVENTORY

- 4.01 In order to minimize the inventory reconciliation efforts it is very important that the supervisor responsible for this inventory complete all related paper work before June 30th of each year.
 - (a) Items to check are:
 - 1. All outstanding material transfer reports (SN-65).
 - 2. Local purchase order receipts and bills.
 - 3. Purchase Order receipts from LPO's.
 - 4. Salvage adjustments and plant retirement reports, FA S-6312.
 - 5. Triplicate copies of Returned Material Notices, RMN's (SW-6381), when required. (See SW 745-011-901, Paragraph 6.01)
 - 6. All major items received must be acknowledged for by the recipient, either by signing and filing the packing slip, the purchase order receipt copy, a SW-6199 Duplicate Detail Record Shipment Receipt form or a properly coded local bill.
 - 7. Shortages, overages or wrong material received must be reconciled by filing the proper claim form at the time of shipment receipt.
 - (b) Check to ensure that only necessary transactions are handled during the inventory month relating to ordering, transfers or retirements of major supplies so as to minimize uncompleted paper work.
 - (c) On June 30, the supervisor shall inform the District Materials Management Office by memo of the last number used on FA Form SW-6312, Salvage Adjustment and Retirement Report and on FA Form SW-6381, Returned Material Notice.
- 4.02 The District Materials Management Office should also instruct the field to forward to the Comptrollers organization all outstanding FA Forms SN-65, Material Transfer Report, and FA Forms S-6312, Salvage Adjustment and Retirement Report.

- 4.03 The District Materials Management Office may:
 - (a) Instruct the warehouse to discontinue for a short period, shipments of major items to the field until after the inventory count.
 - (b) Instruct the field not to make returns of these items to the warehouse during a short period before the inventory count.
 - (c) In coordination with the Assistant Manager-Invoice Operations, billing should be completed for major items shipped on or before the date of the inventory and all Returned Material Notices should be completed, if possible.
- 4.04 The Warehouse Operations Group, within the District Manager-Materials Distribution Center organization, should review with the Assistant Manager-Invoice Operations unsettled claims to determine if any can be closed. The Assistant Manager-Invoice Operations will prepare a summary of unsettled claims as of June 30, by divisions, for use by the Comptrollers Department.

5.0 THE FIELD INVENTORY

- 5.01 The field inventory consists of a physical count of the major items of supplies, carefully made by an employee who is familiar with the items being inventoried. An accurate inventory is essential due to the large investment in this account and the difficulties of reconciling the actual counts with the PI records.
- 5.02 For convenience in taking the inventory, Forms S-6590-1A, 2A, 3A, 4A, 5A and 6A are provided which list most of the specific items of supplies to be inventoried. Any items on hand that are not pre-printed on the forms but are included in the list of major items of 122-01 supplies in V27.601.1 must be inventoried and listed on the blank lines provided on the forms. Proper nomenclature for write-ins of items not listed may be obtained from the Procurement Catalog-Stock and Nonstock Products. Use only the current issue of the form. It is important that the notes and starred instructions printed on the forms be followed.
- 5.03 After the inventory is completed, the person taking the inventory must sign all copies of the Form S-6590 and promptly forward the complete set to their District Manager/Supervisor, responsible for the supplies.
- 5.04 Either the District Manager-OSP Construction, District Manager/Supervisor-Materials,
 Management, District Manager-Distribution Services or District Manager-Public Services
 will then check the Forms S-6590 for proper entries and reasonableness of quantities.
 If entries appear in proper order, the original copy of the form must be countersigned
 as correct by either of the District Managers/supervisors. The triplicate copy will

be retained by the District Manager/Supervisor as a file copy. The originals with duplicates will be forwarded to the District Manager-Comptrollers Clerical Services/Disbursement as outlined in paragraph 6.05.

6.0 INVENTORY LOCATION CHECK LIST

- 6.01 To assure that all inventory forms are received by the Comptrollers Department, Form SW-6729 will be prepared to furnish a check list of inventory locations, including motor vehicles, to the Comptrollers.
- 6.02 It is imperative that all major items of outside plant supplies, regardless of their location, be located, identified and inventoried on the inventory date.
- 6.03 Each District Level Manager responsible for field inventories shall prepare Form SW-6729, listing all locations under their supervision that will be inventoried on the next inventory date. This list must include all construction work centers, equipment rooms, pole yards, temporary storage areas, storerooms and any other location where material or equipment is stored.

NOTE: See Exhibit 1.

- 6.04 Form SW-6729 must be forwarded to the District Manager-Comptrollers Clerical Services/Disbursement by the 20th of the month preceding the inventory date, i.e., (May 20th).
- 6.05 A copy of the SW-6729, described in Paragraph 6.03 above, must be used by the District Manager to check each inventory as it is received from the field. Any changes of inventory locations must be noted on this form. When each inventory location has been reconciled against the SW-6279, Inventory Location Check List, and all changes noted, the District Manager will place the Inventory Location Check List on top of the inventory forms, and send all forms and the SW-6729 as one package to the Comptrollers Department to arrive no later than the sixth work day after the inventory date.
- 6.06 Comptrollers, Clerical Services Offices, on receipt of the inventory will find the Inventory Location Check List on top of the package containing the inventory. They will check the inventory against the original inventory check list, noting any changes made on the copy received. In the event of any error, the District Manager will be contacted by the Comptrollers.

7.0 ORDERING, PREPARATION OF FORM SW-6729

- 7.01 This is a three-part form assembly available on OIP. The original copy SW-6729 should be forwarded to the Comptrollers Department by the 20th of the month preceding the inventory date. The duplicate should be attached to the inventory forms when they are forwarded to the Comptrollers Department and the triplicate copy retained for a file copy.
- 7.02 Instructions for Preparation of Form SW-6729:
 - 1. Inventory Type

Indicate by cross mark (x) the appropriate square for the inventory form used.

2. District

Indicate by cross mark (x) the appropriate square for the organization making the inventory.

District Location Code

Enter the district location code in the space provided.

4. Address of Building or Location Where Items Are To Be Inventoried
List all inventory locations by address and motor vehicles by number.

NOTE: If the inventory is to be taken at various locations within the district, the location code should be included as part of the address.

5. Prepared By

Signature, title and telephone number of the employee making the inventory.

6. Approved By

Signature, title and telephone number of the District Level Supervisor responsible for the inventory.

8.0 INVESTIGATION OF INVENTORY DIFFERENCES

8.01 The Comptrollers Department will prepare Form SW-4078, Supplies Inventory Summary and Reconciliation, which indicates preliminary quantity differences for each inventory item by location. This report is completed by the Comptrollers within 30 days following the inventory date to allow ample time for investigation of differences which may exist.

8.02 Differences between the Perpetual Inventory (PI) records and the actual physical inventory counts are caused in part by various uncompleted transactions.

For your information the following is a list of types of uncompleted transactions and the manner in which they are treated by the Comptrollers as adjustments of the quantities shown by the PI records.

Debit Adjustments

- (a) Items received and inventoried, billing not received and taken into account until after the inventory.
- (b) Items reported recovered for salvage or found prior to the inventory, taken into account after the inventory.
- (c) Items transferred from other accounts, divisions, or operating areas prior to the inventory, taken into account after the inventory.
- (d) Errors in recording (accounts, quantities, or items), pricing, etc., on accounting records prior to the inventory, corrections taken into account after the inventory.
- (e) Errors in reporting (accounts, quantities, or items) on material reports prior to the inventory, corrections taken into account after the inventory.

Credit Adjustments

- (a) Items returned to suppliers prior to the inventory, credit not received until after the inventory.
- (b) Items used, sold, or junked prior to the inventory, taken into account after the inventory.
- (c) Items transferred to other accounts, divisions or operating areas prior to the inventory, taken into account after the inventory.
- (d) Items in transit between locations on date of inventory and not inventoried, and items billed but not received prior to inventory.
- (e) Unadjusted claims (net) against suppliers, items not inventoried.
- (f) Errors in recording (accounts, quantities, or items), pricing, etc., on accounting records prior to the inventory, corrections taken into account after the inventory.

- (g) Errors in reporting (accounts, quantities, or items) on material reports prior to the inventory corrections taken into account after the inventory.
- (h) Amount carried under keep cost orders in Account 122-01 as of the inventory date.
- 8.03 All uncompleted transactions from the previous year's inventory should be completed and journalized before the current inventory period if at all possible, otherwise the transaction must again be handled as an uncompleted transaction.
- 8.04 The investigation of the inventory differences is a joint responsibility of the Comptrollers Department, Distribution Services and the District Materials Management Office, however, since Distribution Services is the major user of Account 122-01 material they are primarily responsible for reconciling the inventory differences, working with the Comptrollers. Together, they must decide which, if any, of the preliminary differences warrant investigation. Judgment should be exercised in the determination based upon the cost of the items involved and the cost of the investigation. A thorough investigation should be made for all major differences, whether short or over, particularly on items of considerable value. A schedule of completion dates should be mutually established for orderly negotiating the various phases of investigation. However, the Comptrollers Department should have the results of all investigations not later than 75 days following the inventory date. Necessary information gathered by both Groups will be used to resolve the differences.
- 8.05 Any corrections of quantities originally inventoried should generally be reported on corrected Forms S-6590 or other forms of written notification signed by the employee who signed the original inventory and should again be approved as stated in 5.04. If it is necessary to make a correction by telephone or other informal means, the correction should be promptly confirmed by an approved and signed corrected Form S-6590.
 - NOTE: Physical counts reported on Forms S-6590 must not be adjusted to match the Perpetual Inventory (PI) record.
- 8.06 Actual inventory adjustments are not to be adjusted or processed through use of Form FA S-6312.

9.0 FINAL STATEMENTS OF THE INVENTORY DIFFERENCES

9.01 After the final inventory differences have been determined, which ordinarily should not be later than ninety days following the inventory date, Comptrollers-Disbursement will prepare final typed statements of differences. These statements will be by Process Entity Code (PEC) on Form SW-2501. The number of copies required should be determined locally.

- 9.02 The original copy of the PEC statement will be signed as correct by the Division Level Manager-Comptrollers and forwarded to the appropriate fourth level manager in Distribution Services for approval and return.
- 9.03 A summary statement for the State or Administrative Entity will be prepared and the original, with copies of the approved PEC statements attached, will be forwarded for the approval of the fifth level Manager-Comptrollers, or the fifth level Manager-Distribution Services, as appropriate.
- 9.04 After the inventory statements have been approved, one copy of each PEC and State or Administrative Entity statement, the statement of differences by principal classes of supplies, the Statement of Account 122-01 Uncompleted Transactions on Form SW-2501C Not Journalized, the summary of prior inventory year adjustments and a statement of allowable differences should be forwarded to the Division Staff Manager-Corporate Chief Accountant and also one copy of each PEC and State or Administrative Entity statement to District Staff Manager-Corporate Methods (Property Methods).

FORM SW-6729 INVENTORY LOCATION CHECKLIST

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	<u> </u>		M152 1 Sleeve Type	 	 - -		TERM, COAX 3 Tube all	52003	 	 	tron & Steel 165	31054	Η-	
	NOTE	ŀ	M152 3 Sierve Type	-	-	 -	TERM' COAX 4 Tube all	52004	†	 	fron & Steel 203	31055	1	
	Z	ŀ	M152 4 Sleeve Type	-	-		TERM, COAX 5 Tube all	52005	1	1	Ground 16 (Bare)	-	-	
		ľ	M152 - 6 Sieeve Type	62006			TERM, COAX 6 Tube all	52006						
	τi	į	M152 - 8 Sieeve Type	62011			TERM, COAX B Tube all	52008	<u>.</u>				L	
	imprinted		M152 9 Sleeve Type	62011			TERM, COAX 48A, B & C	55016	ļ	ļ		<u> </u>	<u> </u>	
	ī		M152 10 Sleeve Type	62011			TERM, VIDEO 4FR all	54004	1	ļ		-		-
_	5	1	M152 11 Sleeve Type	62011	-		TERMINALS-X-CONNECT		┾	 	WIRE, INSULATED	 -	+-	 _
P. 47	not	-	M152 12 Sieeve Type	69186			8H BJ, BK, TYPE	51100	Ea	 	Ground 16 Rural 1 pr	33001	-	
-	pa pa	}	M152 - 16 Steeve Type M152 - 18 Steeve Type	62016			150 Pr	51150	Ea	†	Rural 2 pr	33002	+	<u> </u>
~ ≅	Pu	ł	M152 25 Sieeve Type	62026	-		200 Pr	51200	Εa	 	Rural 3 pr	33003		1
Šē	0 c 1 c	ŀ	M152 50 Sieeve Type	62051	1	<u> </u>	300 Pr	51300	1	†	Rural 4 pr	33004	-	1
SE	ing s	ı	CASES, COIL E-W 600 type coil non-spe/non term mtg	<u> </u>	1		400 Pr	51400		1	Rural 6 pr	33006		
E 2	NOT CHANGE any printed description. ITE IN any major items of supplies on hand the blank lines provided.	Ì	1 8	62006	Ea		600 Pr	51600	-		Rural 12 pr	33012		
<u> </u>	P d	[9 - 13	62011	Ŀ		800 Pr	51800	<u> </u>		Urban 16 pr	33016	↓_	ļ
5	و ا		14 20	62016	ļ		900 Pr	51900	ļ		Distribution 18 pr	33018	<u> </u>	
ě	<u> </u>		21 - 37	62026	ļ	<u> </u>	1000 Pr	51910	+		Underground 1 pr B C D. E	+	-	
COMPTROLLER'S COPY OFFICIAL FILE COPY IF RED, RETENTION - SEE J.	any ovic		38 62	62051	-		1200 Pr 1800 Pr	51912	+-	 		+-	+-	
ᅜᇎ	Elegis .		63 87 8 8 125	62101	-		2700 Pr	51920	+-	 		+	+	+
Š	N S		126 175	62152	\vdash	 - · · · ·		1	+	†		1	1	
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	이렇.	[426 525	62455			TRANSFORMERS Auto 15A	78512	Ea			-	-	
	•		526 750	62606	ļ	ļ	Auto 158	78513	Εa	-		 	+-	+
			751 1000	62750	1	-	Auto 16A	78514	Ea		 	+	+	+
			1001 1250	62900	<u> </u>	+	Auto 168	78515	Ea		 	+	+	+
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	Ē.		3301 3600	62908	-		Auto K\$14417	78580	1 -			1		
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	<u>ن</u> :		Clasure Up 1254	59801	£a		Auto K\$15685 L11	78590					1	ļ
	SPECIAL ATTENTION: DO NOT WRITE in any column headed "MAT.1, CODE." on any line where dashes appear.		interface Serving Area 200 Pr	54202	Ea	L	Auto K\$16076 L1	78610	1	ļ			+	
	Ž Ā Š		300 Pr	54203	Ea	L	Neutral, 190-015 L3	79358	1-	-		+	+	
	Z E S		400 Pr	54204	<u> </u>		Neutral 190-025	79360	+-	 	 	+	+	+
	E SENT	ا ي	450 Pr	54205	+::	 	Neutral 355 356, 362	78700	-	+	 	+	+	+
	P 2 3 3	SERVING AREA INTERFACES E/W WIRING BLKS	800 F7	54206	+	 	Neutral, 377H	78704	+	+	 	+	+-	+
	A NE T	TEA	900 Pr	54208	+	 	Neutral 7.5 KV16 Neutral P12055TA10-100	78704	+	+ -	 	+	+-	+
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	2 C	N. S.	1800 Pr	54218	1	T							I	
		1 55 ≥	2700 Pr	54227	Ea	+	† · · · · · · · · · · · · · · · · · · ·		$\overline{}$			T	T	

EXHIBIT 4

FORM S-6590-3 A/C

nans co in ans l						ode.				WRI	11.1	CH V	mai	orne	9B 5 5	il sup	phes	n '1	and t	ngi na	11	,-				C	FF	ICI.	AL	FIL	.E (OP	Y 11	FRI	ED,	AE.	LEV	1T10	NC.	_		
	CABLE	300	200	150	100	75	50	16	=	PAIR	CABLE	4200	3600	3000	2700	2400	2100	1800	1500	1400	1200	1100	1000	900	600	450	400	300	200	150	100	75	જ	25	16	= -	ות	PAIR (+)		CABLE	DATE OF	
	COMPOSITE					00759	00509	00159	00109	MAT CODE	PROTECTED S															24557	24047	23037	22027	21527	21017	20767	20517	20267	20167	20117	20067	MATERIAL FEET	17 GAU	-UNPROTEC	2<	
	AND GUADDED									DE FEET	HEATH, SQUI	1																										FEET	SE ALUM	TED-ALL S	PREPARED BY	
	JUED (Shown				01002	00752	00502	00163		MAT CODE	CABLE PROTECTED SHEATH, SQUIRREL PROTECTED (i.e. BKTP, BKMP)	-						25150			25120	25110	1	25090	25060	24550	24040	23030	22020	21520	21010	20760	20510	20260	20160	20110	30060	MATERIAL	20 GAU	НЕАТН ТҮРІ	. D (_
	Type, Make-									DDE FEET	TED (i.e. BKT	_	-	i	-	:	-			:																		FEET	20 GAUGE ALUM	S-INCLUDI	RESP. CODE	- 0
	Type, Make-up, Drawing Number,		02004	01424	01004	00754	00504	00254		MAT CODE	1	1	1			-			!	:	25129				25069	24559	24049	23039	22029	21529	21019	20769	20519	20269	20169	20119	20069	MATERIAL	19 & 20 GA	NG SELF-SUF		ACCOUNT 122-01
	umber, etc./	•								DE FEET		1		ŀ	:						:	-	,	:			-											MATERIAL FEET	UGE COPPER	PORTING (D	ADDRESS	JNT 122-01 SEE ACCOUNTING HANDBOOK V27.601.1 PARA.
		03006	02006	01426	01006	00756	00506	00256		MAT CODE FEI	3	1	1	-	1		25212		25152	;	25122	25112	1	25092	25062	24552	24042	23032	22022	21522	21012	20762	20512	20262	20162	20112		MATER	22 (o not include f	SS	TING HANDB
										FEET		1	.1	-	1					,																		FEET	22 GAUGE	rotected, Vid		OOK V27.601.
				-								-	1			25224	25214	25184	25154	1	25124	-	-	25094	25064	24554	24044	23034	22024	21524	21014	20764	20514	20264	20164	20114	20064	MATERIAL	24 G	-UNPROTECTED-ALL SHEATH TYPES-INCLUDING SELF-SUPPORTING (Do not include Protected, Video, Coaxial, Composite or Quadded.)	CORRE	PARA. 2
										OTHER ITEMS		1		1	ı					,																		FEET	24 GAUGE	imposite or Qu	CORRECT DIST MGR. DATE	
		-								- S		1	1	-		1	1	25185	_	25145	25125		25105	:	25065	,	25045	1	:			ı		!	1	. :	- 00	MATERIAL FEE	25 G	added.)	R. DATE	
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	1000	MATCO	-							EUNIT		25426	25366	25306	25276	25246	25216	25186	25156		25126			25096	25066		24046	23036	22026	21526	21016	20766	20516	20266	20166	20116	20066	MATERIAL FEE	26 G			
	, , ,		+			 				QUANTITY			-				Ì																					FEET	AUGE		CONTACT TEL VO	

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				ed *** ushes	apr	ear			RE	EN	ED		mpr	med	111			arnes							RO	TE	CTI	VE													LE.		` -]			
1800	1400	1200	900	850	650	600	500	300	204	200	150	104	100	75	50	. 27	25	1 7			2400	2100	1900	1500	1200	1100	900	600	450	400	300	200	150	100	75	50	25	16	=	9	1	PAIR	DATE			
		1	1			+	+				1	-	76925	76932	76917			CODE	17 GAUGE		1	1		-		:	-		04557	04047	03037	02027	01527	01017	00767	00517	00267	00167	00117	00067	CODE	17 GAU	OF INV			
		1	+															FEET THE																							FEET	m	PREPARED			
-		-	_					76989		76983	/6981		76978	6967	76976		76974	CODE FEE	19 GAUGE			-	_	05150	05120	05110	05090	05060	04550	04040	03030	02020	01520	01010	00760	00510	00260	00160	00110	00060	CODE	20 GAUGE	B		-	
-			1							76926			76921	76920	76985			-	Н																						FEET	3	RESP.		AC	
			-				1			6	-		1	0	5			CODE FEET	GAUGE			_	1	1	05129	ļ	-	05069	04559	04049	03039	02029	01529	01019	00769	00519	00269	00169	00119	00069	CODE	MATERIAL	CODE	-	ACCOUNT 122-01 - SEE ACCOUNTING HANDBOOK V27 601 1 PARA 2 SW 743-010-904	
-		76912	76999			76996	CR69/	76990	76969	76982	76984	76980	76979	76968	76977	76970	76973	CODE	22 G/																						FEET	MATERIAL FOR	2		SEE ACCOUN	124 CM 1 CM
			I															FEET	JOGE		1	05212		05152	05122	05112	05092	05062	04552	04042	03032	02022	01522	01012	00762	00512	00262	00162	00112	00062	CODE	MATERIAL	ADDRESS		TING HANDB 3-010-904	
			76998			76923	0160	76924		76922	21697		76914		76913			CODE	24 GAUGE																						FEET		5		OOK V27 601	
1 7		7	+	1	7		7	, ,					7	+		<u> </u>		L334			-	05214	05184	05154	05124	_	05094	05064	04554	04044	03034	02024	01524	01014	00764	00514	00264	00164	00114	00064	CODE	MATERIAL	CORRE		1 PARA. 2	
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																		Show Type, Make-Up Drawing, Number, Etc.	LE, OTHER,					-																	1994	Ś	LOC CODE			
			+								+	-			+	+	CODE	Up Drawing,	PROTECTIV																							1	1			
+	H	H	+	H		+	1	+		\prod	+	+		+	+	-	AL FEET	Number	E, SHEA	į				-		-									T					T	T	7	CONTACT TEL NO			

EXHIBIT 6

FORM S-6590-5 A/C

any line where dashes appear.						rinted, in		CABLE	2104	1808	1512	1504	1502	1208	904	324	202	1 04	102	74	56	2	24	12	10	ω .	6	4	2	-	PAIR		CABLE	DATE OF INV	
						MATERIAL	6	, VIDEO (Write in)		26650					i								26090	26021		26020	26017	26015	26010	36005	MATERIAL	16 G	CABLE, VIDEO	1	
						FEET	GAUGE	e in)																							FEE T	16 GAUGE		PREPARED BY	
						CODE					-	_				1		:		1	:		:	:		'	1	26033	26030	36035	MATERIAL	19 (R[_
						FEET	GAUGE																								FEET	19 GAUGE		RESP. CODE	- - - ;
						CODE			26670	-	26632	26626	26624	26660	26497	26385	26325	26282	26266	26236	26171	26122			26055	26050		1	1	רטטה	MATERIAL	16 & 19			
						FEET	GAUGE							·																	_	9 GAUGE		ADDRESS	SWS
	" 105′	100.	99 8		75			55.	20. 4		35	30	25	POLES, 22'		28710	28380	28362	28360	28354	28291	28184	28180	28175	28080	28070	28053	28003	28002	28000	CODE	MATERIAL	CABLE, COAXIAL		SW 742.010.904
	;	:	=	;	: :	: :		1	:	:	: : :	: :	:	& less, all	Oli	- 1	CXC 259P	CXC 148P		_		CXC 42P		1		입	сх 6сх	CX Single	CX Single	CX Single	DESCRIPTION		AXIAL		·
	10105	10100 ::	10090	+	10075	10065	10060 "	10055	10050	10046	20010	10030	10025 "	10022 Ea	- 11			P 8CX				_		_		P 6CX		Tube CATV	Tube CATV	Tube CATV	NOIT			CORF	
······································	H		1						+							14SC19G	6SC19G	8SC19G	8SC19G	6SC19G	12SC19G	12SC19G	6SC 19G	12SC19G	6SC19G	6SC19G		CX Single Tube CATV (CA 3155, 3157)	CX Single Tube CATV (CA 3049, 3050, 724E)	CA 1878A, 3				CORRECT DIST	
														CODE	MATERIAL	25P19G	- 1	- 1		54019G		- 1	3Q19G	20P19G	3Q19G	30196		57)	50, 724E)	CX Single Tube CATV (CA 1878A, 3002, 3178, 3185A)				MGR. DATE	
														(Write In)			200P19G	8P16G	6P16G	6P16G			2SP19G		2P16GV					185A)				E LOC CODE CONTACT TEL NO	
														FEE				_													FEET			ONTACT TEL	

EXHIBIT 7

FORM S-6590-6 A/C

n an en ar	y col	lumn	head nere o	O N Jed Jasho	Mac	erial			•	WR	.ITE	-15	anv	Ma ma lank	lot	item	s of	desc supp ed	riptii	en on	hane	i bu	it ne	d in	n.				or	FICI							S COPY	J.P. 47	,
		4XXX					,	z.	:	;	:	:	:					T			3	2	:		;	:	; ;			:	:		:	4×××	14bE		C	DATE OF INV	
	- 1			48 - 51			44 - 47		40 43	40 . 43	36 · 39	- 1				36.05		28 31		24 27					- i		16. 19	1 .		1 - 1		7 11	1.6	1.6	NO OF FIBERS	DESCRIPTION	SINGLE MODE CABLE · FIBER OPTIC · UNPROTECTED	PREPARED BY	
		101-	051-100	001-050	101	051-100	001-050	101	051-100	001-050	101	051-100	001-050	101	051.100	601.050	101	001-050	101	051 100	001-050	101	051-100	001-050	101	051-100	001.050	051-100	001-050	101	051-100	001-050	051 100	001-050	190/SP0		SINGLE MODE ER OPTIC - UNPF	P.C.	_
		27263	27262	27261	27260	27259	27258	27257	27256	27255	27254	27283	27252	27251	27250	27249	27248	27246	27245	27244	27243	27242	27241	27240	27239	27238	27237	27235	27234	27233	27232	27231	27229	27228	MIC		отесте	RESP CODE	- - - - A
																																			FEET			-	CCOUNT 122:0
		07263	07262	07261	07260	07259	07258	07257	07256	07255	07254	07283	07252	07251	07250	07249	07248	07246	07245	07244	07243	07242	07241	07240	07239	07238	07237	07235	07234	07233	07232	07231	07229	07228	MIC		SINGLE MODE CABLE FIBER OPTIC PROTECTED SEE LEFT PROTECTED FOR DESCRIPTION	ADDRESS	ACCOUNT 12201 SEE ACCOUNTING HANDBOOK V27-601 1 PARA 2 SW 742-010-904
																Î																			FEET		ROPTIC LEFT DESCRIPTION		IG HANDBOOK
61 · 72 "	49 60 "	37 - 48 "	25 : 36 "	13 - 24 "	1 - 12 Fibers	SIZE	MULTI-MODE	4XXX		;	1	. 2		:	:		:				:	,,	,,	,,	2	:	=	: :	1	T.	,,	:	2 2	4XXX	TYPE	DESCRIPTION	CABLE		SUPPLIES X V27-601-1 PAR
27805	27804	27803	27802	+	-	4	1	89 - 92	89 - 92	89 92	85 88	85 · 89	85 - 88	80 84	80 84		76 79	76 70	72 : 75	72 - 75	72 75	68 : 71	68 71	68 - 71			64 67	60 63	60 63			56 59	52 : 55		NO. OF FIBERS		. FIB	CORRECT DIST MGR	3A 2
						_	۱	101-	051-100	001-050	101.	051-100	001-050	101-	051 100	001.050	101:	061-100	101	051-100	001-050	101.	051-100	001-050	101.	051-100	001-050	101.	001-050	101	051-100	001 050	101	001-050	TPD/SPD	i		MGR DATE	
133 - 144	121 - 132	109 - 120	97 - 108	85 · 96	73 - 84	SIZE	(including enhanced)	27319	27318	27317	27316	27315	27314	27313	27286	27285	27312	27284	27281	27280	27279	27278	27277	27276	27275	27274	27273	27272	2/2/0	27269	27268	27267	27266	27264	MIC		ODE UNPROTECTED		
)					anced)																										-		FEET			LOC CODE	
27811	27810	27809	27808	27807	27806	MIC		07319	07318	07317	07316	07315	07314	07313	07286	07285	07312	07284	18270	07280	07279	07278	07277	07276	07275	07274	07273	07272	0/2/0	07269	07268	07267	07266	07264	MIC		SINGLE MODE CABLE FIBEROPTIC PROTECTED SECSON STREET	CONTACT TEL NO	
						FEET										-																			FEET		OPTIC PRICES	EL NO	(TC v 4988)