

## INSTRUCTIONS FOR ANNUAL REPORT FORM O

### General Instructions for Form O

- Annual Report Form O asks for information as required by Oregon's laws ORS 756.070 through 756.125 and ORS 759.220 and 759.225.
- All information in Form O (except schedule S-2) is public record under ORS 192.410-505 and OAR 860-032-0070.<sup>1</sup>
- Grey shaded areas – either contain calculations or no input is required.
- Some companies are exempt from filing specific schedules. Where applicable this is noted at the top of the form.
- All schedules should include Oregon amounts only.
- Unless otherwise stated, Form O requires information from accounts and other records as prescribed in the FCC Uniform System of Accounts Part 32 (OARs 860-027-0050, 860-034-0393 & 860-034-0730). Follow the instructions to the FCC Part 32, and where additional/subsidiary accounts have been included look to the specific instructions herein for a description of what these accounts should include.
- If you use accounts that are not specifically identified on the schedule, use the FCC Part 32 summary account. For example, if you use accounts 2681 and 2682, report the amounts in account 2680.
- Round all financial schedules consistently. Submit all information in whole dollar amounts.
- The user will find it flows best if Schedule B-3 and then B-2 are completed first as many of the inputs will flow into the other schedules.
- Input all amounts as positive unless otherwise indicated on the schedule or in the specific instructions.
- Answer each question completely. Use "none," "not applicable," or zero (0) as appropriate. "Not available" and schedules from other reports are unacceptable unless indicated otherwise.

- If inputs to a schedule need explaining, please use the Notes Button which you will see at top of each schedule. Select the appropriate account/line. The note will then be included on the Notes Schedule – tab N-1.
- If a schedule requires additional lines, please contact PUC staff Nicola Peterson (see *Commission contact information*) for instructions on how to proceed.

### Filing & Printing

- You must submit a completed Form O by 5:00 p.m. Pacific Time on April 1, 2024, per OARs 860-027-0070, 860-034-0395, and 860-034-0750.
- To submit Form O information use Excel file *FORM O .XLSM* available at the Commission's website.
- *FORM O .XLSM* is formatted to print worksheets on standard 8½ x 11 paper.
- Send the completed Excel file *FORM O.XLSM* to OPUC at [annual.reports@puc.oregon.gov](mailto:annual.reports@puc.oregon.gov).
- Paper copies are not required.
- Schedule S-2. Minutes of Use is optional.

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<sup>1</sup> Even information marked as confidential will be treated as public record unless you have,  
1) written to the Commission to request an exemption to release specific documents as

provided by the Public Records Law, 2) provided any and all support for your request, and  
3) Commission has approved your request.

### Cover

1. Enter company's full exact legal name and any assumed business name, in cell C8.
2. Input the company's PUC Identification Number. If you do not know your number, please contact PUC Staff Kathy Shepherd (*see Commission contact information*).

### General Information

1. Identify the name of the person for the Commission to contact.
2. Select the appropriate box/es to indicate whether you publish other annual reports.
3. Once the report is completed, Section C should be signed and dated.

### A-2 Important Changes during the Year

1. Answer the questions as indicated on the schedule.
2. Provide additional explanation via the Notes button if required.

### A-3 Stockholders

1. A cooperative or publicly traded company may select "not required."
2. If required, a utility:
  - a. Must compile this information as of the end of the year. However, if you compiled similar information for another purpose during the year, use the latest compilation. Provide the date of the compilation.
  - b. Must provide the class of stock, name, and number of shares owned by each significant stockholder. The cumulative total should be at least 80 percent of the total outstanding shares. You may show remaining shares as "owned by others."

### B-1 Balance Sheet

- 1) Complete all rows and columns where applicable.
- 2) Telecommunications Plant in Service – Plant Retirements (column (d)) will flow in from Schedule B-3.

- 3) Accumulated Depreciation (account 3100) and Accumulated amortization – Tangible (account 3400) will flow in from Schedule B-2.
- 4) Long Term Debt and Funded Debt (account 4200) will flow in from Schedule B-4.
- 5) Retained Earnings account 4550 flows in from the Retained Earnings Schedule account/row 490.
- 6) End-of-Year Net Income within the Retained Earnings Schedule will flow in from Schedule I-1.
- 7) As per FCC Part 32 account 2690 Intangibles – The amortization associated with this account should be credited directly to the asset account. The amount in account 2690 at the beginning of the year (column (b)) should equal the net amount (asset less amortization). Account 2690 is listed on the depreciation/ amortization schedule B-2, the annual amortization amount, and any other credits and charges, input in this account will flow up as a credit (column (e)) in account 2690 in the asset section of B-1.
- 8) The following accounts are additional to the FCC Part 32:
  - a. 2123.1 Office Support Equipment – This account shall include expenses as per the FCC Part 32 account 2123, excluding amounts included in account 2123.2.
  - b. 2123.2 Company Communications Equipment – This account shall include the original cost of telecommunications equipment used within and for the company.
  - c. 2212.22 Digital Electronic Switching – soft switch – This account shall include the original cost of soft switches and any associated equipment (*see definitions*).
  - d. 4010 Accounts and Notes Payable – This account shall include expenses as per FCC Part 32 account 4000 excluding amounts included in account 4010.2.
  - e. 4010.2 Collection and Contribution of State USF – See Accounting for Universal Service Fund Transactions.
  - f. 4340.1 Net Noncurrent Deferred Operating Federal Income Tax – This account shall include amounts as per the description of FCC Part 32 account 4340 for Federal taxes.
  - g. 4340.2 Net Noncurrent Deferred Operating State Income Tax – This account shall include amounts as per the description of FCC Part 32 account 4340 for State taxes.

### **B-2 Analysis of Depreciation and Amortization**

1. Complete all rows and columns where applicable.
2. Line 38, account 2690. As per FCC Part 32 account 2690 Intangibles – The amortization associated with this account will be credited directly to the asset account. Any beginning of year balance in this amortization account should be credited to the asset account on the B-1. Enter the current year amortization expense in column (c) and any other credits and charges in columns (d) thru (f). These amounts will flow up as a credit to account 2690 in the asset section of B-1 (column (e)).

### **B-3 Analysis of Charges Related to Plant Retired**

1. Complete all rows and columns where applicable.
2. All amounts are entered as positive numbers with the exception of column (e) which can be positive or negative.

### **B-4 Long Term Debt**

1. Complete all columns as applicable.
2. The total of column (b) will flow through to Schedule B-1 account 4200.

### **I-1 Income Statement**

1. For Interstate and Foreign Revenues Included in Operating Revenues, include interstate and international revenues as jurisdictionally assigned. Such revenues include billing and collection and exclude preemptively deregulated services.
2. Amounts for account 5300 are entered as a negative.
3. Depreciation – Telecommunications Plant in Service and Amortization expenses will flow in from Schedule B-2.
4. The following accounts are additional to the FCC Part 32:
  - a) 5070 Distributions of State Universal Service Fund – See Accounting for Universal Service Fund Transactions.
  - b) 5081.1 Subscriber Line charges and presubscribed Interexchange Carrier charges – This account shall include flat rate subscriber line and interexchange carrier charges.

- c) 5081.2 Collections of Federal Universal Service Funds – See Accounting for Universal Service Fund Transactions.
- d) 5081.4 Distributions of Federal Universal Service Funds – See Accounting for Universal Service Fund Transactions.
- e) 5081.5-9 Other Intrastate End User Revenue – This account shall include all other end user revenue as described for FCC Part 32 account 5081 (excluding amounts included in 5081.1-5081.4)
- f) 5200.1 Directory Revenue – This account shall include revenue as per the description for FCC Part 32 account 5230. OAR 860-027-0050
- g) 5200.2 Carrier Billing and Collection Revenue – This account shall include monies relating to the provision of billing and collection services to other telecommunication companies.
- h) 5200.3 Other Miscellaneous Revenue – This account shall include revenue as per FCC Part 32 account 5200 excluding amounts included in accounts 5200.1 & 5200.2.
- i) 6212.22 Digital Electronic Expense – Soft switch – This account shall include expenses of soft switches and any associated equipment.
- j) 6540.1 Federal Universal Support Contributions – See Accounting for Universal Service Fund Transactions.
- k) 7250.1 Provision for deferred operating Federal Income Tax – net – This account shall include amounts as per the description for FCC Part 32 account 7250 relating to Federal taxes.
- l) 7250.2 Provision for deferred operating State Income Tax – net – This account shall include amounts as per the description for FCC Part 32 account 7250 relating to State taxes.

### **I-2 Full Time Employees**

1. Provide numbers of full-time management and non-management employees at the end of the year (regulated activities only). "None," "zero," and "not applicable" are not acceptable.
2. Allocate employees from or paid by affiliates, if needed, and provide a note explaining the allocation via the Notes button.

### **I-3 Compensation of Directors, Officers and Managers**

1. Complete all rows and columns where applicable.
2. "Not available" and "paid by an affiliate" are not acceptable.
3. If the information for your company cannot be recorded in the format of this schedule, please contact PUC staff Nicola Peterson (*see Commission contact information*).
4. The minimum reporting requirements are:
  - a. A cooperative or small utility must list owners, officers, directors, and managers whom you or an affiliate paid more than \$25,000 during the year and charged any portion thereof to Oregon operations. You must also list family members of the owners, officers, directors, and managers whom you paid more than \$25,000 during the year and charged any portion thereof to Oregon operations.
  - b. A large utility must list the same or equivalent positions as those shown in the Annual Budget of Expenditures for the year. If positions were added or eliminated during the year, briefly describe the changes on the schedule and show the actual amounts paid for each position during the year. Use the Notes button, if required.
5. If a person in any position changed during the year, show the name and total compensation of the previous incumbent and date the change occurred.

### **I-4 Operating Taxes Other Than Federal Income Tax**

1. Complete all rows and columns where applicable.
2. Privilege taxes, fees, franchise fees, gross receipts franchise fees or taxes, and other assessments are defined in OARs 860-022-0042, 860-022-0045, 860-034-330 and 860-034-0340.
3. State Income Tax: Current & Current Deferred flow in from Schedule I-1. These cells are not locked so that they can be adjusted as necessary.

### **I-6 Reconciliation of Reported Net Income with Taxable Income for Federal Income Tax**

1. A cooperative may select "not required."
2. A utility must:
  - a. Submit the reconciliation even if you had no taxable income for the year.
  - b. "Not available" is not acceptable. If the federal tax information is not currently available, complete the section at the bottom of the page indicating when the data will be available and provide an explanation of the delay.
  - c. Rows 1 thru 6 column (b) flow in from Schedule I-1.
  - d. Cells for Rows 3 thru 6 are not locked so they can be adjusted as necessary.
  - e. If you are a member of a group that files a consolidated tax return, reconcile the reported net income with taxable net income as if you filed a separate return. Indicate intercompany amounts eliminated in the consolidated return. Identify group members, taxes assigned to each member and the bases of the allocations, assignments, or sharing of consolidated taxes among members. Attach a copy of another report or tax return if the report provides the reconciliation.

### **I-7 Reconciliation of Reported Net Income with Taxable Income for Oregon State Excise (Income) Tax**

1. A cooperative may select "not required."
2. A utility must:
  - a. Submit the reconciliation even if you had no taxable income for the year.
  - b. "Not available" is not acceptable. If the Oregon tax information is not currently available, complete the section at the bottom of the page indicating when the data will be available and provide an explanation of the delay.
  - c. Rows 1 thru 5 column (b) flow in from Schedule I-1.
  - d. Cells for Row 3 thru 5 are not locked so they can be adjusted as necessary.
  - e. If you are a member of a group that files a consolidated tax

return, reconcile the reported net income with taxable net income as if you filed a separate return. Indicate intercompany amounts eliminated in the consolidated return. Identify group members, taxes assigned to each member and the bases of the allocations, assignments, or sharing of consolidated taxes among members. Attach a copy of another report or tax return if the report provides the reconciliation.

### I-8 Transactions with Affiliated and Nonregulated Operations

1. "Affiliated interests" are defined in ORS 759.390.
2. Make selections and complete all rows and columns as appropriate.

### S-1 Switches, Lines and Services

1. Switches – Provide the total number of central office switches, including soft switches. If two or more switches are housed in a single building or structure, count each switch separately. If you are co-locating switches while transitioning to a new switch, count each switch separately.
2. Special Access Services:
  - a. For circuits, DS0, DS1, and DS3 digital access lines are each counted as a circuit. For example: Three DS1 = 3, Three DS3 = 3.
  - b. For voice grade equivalents, DS0, DS1, and DS3 digital access lines are the same as ARMIS lines; that is, DS0 is counted as one 64 Kbps digital line or equivalent, DS1 equals 24 DS0 lines, and DS3 equals 672 DS0 lines. For example: Three DS1 = 72, Three DS3 = 2,016.
3. DSL Services – Provide the number of lines on which you provide a DSL and/or an equivalent service or you resale the capability for another company to provide such services.

### S-2 Minutes of Use

1. **This schedule is optional.**
2. The completed schedule will be **treated as confidential under OAR 860-032-0070(1)(b)(B).**

3. If the minutes of use are not currently available, complete the section at the bottom of the page indicating when the data will be available and providing an explanation of the delay.
4. The access minutes should be those for which you receive access charges.
5. Show Oregon toll conversation minutes by quarter. For toll conversation minutes originating in Oregon:
  - a. Exclude measured service.
  - b. Originating toll conversation minutes should be adjusted for bill rounding. Toll conversation minutes will be different from the billed toll minutes, which include toll rounding.
  - c. Show the percent of total toll originating conversation minutes for interstate and intrastate calls. The sum must equal 100 percent.
6. A multi-state utility should report total Oregon information only on this schedule; total company minutes are not required.

### N-1 Notes

1. Additional explanations may be included in the N-1 Notes tab.

### Accounting for Universal Service Fund Transactions

The following is a guide to how universal service funds should be accounted for:

#### State universal service fund (OUSF)

- Distributions (support received): Account 5070 Distributions of State Universal Service Funds
- Collections: Account 4010.2 Collection and contribution of State USF
- Contributions (payments): Account 4010.2 Collection and contribution of State USF

The balance in account 4010.2 will represent the amount due to the State USF (there is a time lag between collection and payments).

If you are maintaining a receivables account which contains either universal service surcharge rate amounts due from customers or support due from the State Universal fund, these are not required to be separated out and can be included in the summary account 1170.

Federal Universal Service Fund (FUSF)

- Distributions (support received): Account 5081.4 Distributions of Federal Universal Service Funds
- Collections: Account 5081.2 Collections of Federal Universal Service Funds
- Contributions (payments): Account 6540.1 Federal Universal Support Contributions

If you are maintaining a receivables account which contains either universal service surcharge rate amounts due from customers or support due from the Federal Universal fund, these are not required to be separated out and can be included in the summary account 1170.

If you are maintaining a liability account which contains amounts due to the Federal Universal fund, these are not required to be separated out and can be included in the summary account 4010.

If you required further clarification of this matter please contact PUC staff Nicola Peterson (*see Commission contact information*).

**Commission Contact Information**

For general information see [Commission website](#).

For information regarding Excel files, filing extensions, or schedules, contact:

[Nicola Peterson](#)  
503-586-9531

[Kathy Shepherd](#)  
971-375-5103

**Definitions**

**Access Lines** – a telecommunications loop, channel or facility extending from a customer premise to a serving central office. Includes: lines that are revenue producing for the company; residential and business analog or digital lines that access the public switched network; DS0, DS1 and DS3 digital access lines. DS0 is counted as one 64 Kbps digital line or equivalent, DS1 equals 24 DS0 lines, and DS3 equals 672 DS0 lines.  
Also, see *local exchange line*.

**Affiliated** – directly or indirectly under common ownership or control with you (ORS 759.390).

**Average Schedule Company** – a telephone utility that was participating in average schedule settlements on December 1, 1982. See *CFR Title 47 69.605*.

**Business customer** – see *customer*.

**Carrier** – as used in this report, a carrier may be a competitive provider, competitive local exchange carrier (CLEC), incumbent local exchange carrier (ILEC), interexchange carrier (IXC), shared service provider, reseller, telecommunications utility, telecommunications cooperative, or telecommunications association.

**Centrex – CO Line Count** – Centrex (central office exchange service) is a service in which up-to-date phone facilities at the phone company's central (local) office are offered to business users so that they don't need to purchase their own facilities.

**Circuit** – a termination you provide and bill to your customers for private line service. If you provide a circuit that connects two customer locations and bills the customer for both ends of the circuit, count two terminations. The capacity of a circuit should be determined by the capacity you deliver to the customer at the point of termination, even though the customer may further subdivide that capacity using its own multiplexing or other equipment.

**Competitive local exchange carrier (CLEC)** – one type of competitive provider (OAR 860-032-0001).

**Competitive provider** – any "competitive telecommunications provider as defined in ORS 759.005(2)(a), who provides services authorized pursuant to ORS 759.020" (OAR 860-032-0001). A competitive provider is not a telecommunications utility (ORS 759.005(1)(a)(C)). Carriers may be certificated to provide multiple services under one or more certificates of authority.

**Cooperative** – a cooperative corporation or association which

provides telecommunications service within its own exchanges and is certified under ORS 759.025(2). See *incumbent local exchange carriers*.

**Company Lines** – includes official company non-revenue producing lines.

**Cost Company** – a telephone utility that has not applied to be an Average Schedule Company.

**Customer** – a person or entity that was receiving service for a price during the period covered by this report. A customer can have multiple lines.

*Business customer* means a retail customer whose actual or obvious use of a service is for conducting a business, trade, or profession.

*Oregon customer* means a person or entity that has a physical location within Oregon.

*Residential customer* means a retail customer whose actual or obvious use of a service is primarily for domestic purposes at a residence or dwelling.

*Retail customer* means any customer other than a wholesale customer, including an Internet service provider or payphone owner.

*Wholesale customer (carrier)* means a telecommunications provider that has a certificate of authority from the OPUC, is a radio common carrier (commercial mobile radio licensee), or is registered with the FCC as a telecom provider. Wholesale customers may provide service to their customers through resale, special access, and other interconnections.

**DSL** – Digital subscriber line is a family of wide-area technologies that are used to transmit digital data over telephone lines.

**Incumbent local exchange carrier (ILEC)** – a telecommunications utility or cooperative with a certificate of authority issued under ORS 759.025:

**Interexchange carrier (IXC)** – a telecommunications provider that is authorized to provide switched services between exchanges.

**Interexchange private line service** – the provision of dedicated circuits, which a customer uses to connect two or more pre-selected locations in different local exchanges. See *private line service*.

**Interstate call** – a call that originates or terminates in Oregon with at least one party outside of Oregon..

**Intrastate call** – a call that originates and terminates within Oregon.

**Intrastate interexchange private line service** – includes circuits that originate and terminate within Oregon but cross one or more exchange boundaries. See *private line service*.

**Intrastate long distance toll service** – the provision of dial-up connections, and associated features-functions, between locations that are in different local calling areas within Oregon, and for which charges are typically on a per-unit basis.

**ISDN “B” Channels** Integrated Switched Digital Network – Includes two levels of service: the Basic Rate Interface intended for the home and small enterprise, and the Primary Rate Interface, for larger users. The Basic Rate Interface consists of two 64 Kbps B-channels and one 16 Kbps D-channel. Thus, a Basic Rate Interface user can have up to 128 Kbps service. The Primary Rate Interface consists of 23 B-channels and one 64 Kbps D-channel in the United States or 30 B-channels and 1 D-channel in Europe.

**Large utilities** – Telecommunications utility with 50,000 or more access line subscribers in Oregon and affiliated groups of telecommunications utilities that are not partially exempt from regulation under ORS 759.040.

**Lines** – see *access line* and *local exchange line*.

**Local exchange carrier (LEC)** – a telecommunications provider that is authorized to provide local exchange private line service or local exchange switched service. Provider may be an incumbent telecommunications utility, an incumbent telecommunications cooperative, a competitive local exchange carrier, or a shared service provider.

**Local exchange line** – a voice level transmission path (64 kbps digital or less than 4 kHz analog) that links an end user (retail customer) location with the switching center that provides dial tone. Also, see *access line*.

**Local exchange private line service** – the provision of dedicated circuits, which a customer uses to connect two or more pre-selected locations within a local exchange. See *private line service*.

**Local exchange switched service** – the provision of dial-up connections, and associated features-functions, between locations that are within a local calling area. A local calling area consists of the local exchange of an ILEC as defined on maps filed with and approved by the Oregon Commission plus additional local exchanges accessible by extended area service, as approved by the Oregon Commission. For example, basic local service, extended area service, and central office features.

**Long distance toll service** – the provision of dial-up connections and associated features-functions between locations that are in different local calling areas, and for which charges are typically on a per-unit basis.

**Loop** – a facility or equipment that connects end users (retail customers) with a switching center.

**Multi-state utilities** – a telecommunications utility as defined in ORS 759.005, which is providing a service as defined in ORS 759.500 in a state in addition to Oregon.

**Non-switched access** – carried by dedicated special access and private lines.

**Operator service** – the provision of special billing, dialing assistance, and information regarding the use of and charges for telecommunications services upon request. Operator service may be manual or automatic.

**Oregon Administrative Rule (OAR)** – Copies of the administrative rules are available at the Commission's website under Links.

**Oregon Revised Statute (ORS)** – Copies of Oregon's laws are available at the Commission's website under Links.

**PBX Trunks** – Private Branch Exchange is a telephone system within an enterprise that switches calls between enterprise users on local lines while allowing all users to share a certain number of external phone lines. Trunk – A line which runs between two switches or switching systems which are generally found in Central Offices and/or PBXs.

**Price regulated company** – a telecommunications utility that is regulated under ORS 759.255.

**Private line circuit** – see *circuit*.

**Private line service** – the provision of dedicated circuits, whether physical or virtual, which a customer uses to connect two or more pre-selected locations. Circuits may be hard-wired or use frame-packet-cells or other switching-routing technologies to establish connections.

**Retail service** – a service provided to a retail customer.

**Revenues** – the cash inflows or equivalents from your operations during the year.

*Exclude* loan proceeds, shareholder contributions, and taxes that you billed to customers.

*Include* regulated and nonregulated charges; federal and state charges; federal and Oregon universal service distributions; charges for switched lines, local usage, extended area service, repair and maintenance services, directory listing services, and add-on features such as call waiting, voice messaging, and caller identification; and charges for private line circuits and add-on capabilities such as

multiplexing, conditioning, and bridging.

**Small utilities** – a telecommunications utility with less than 50,000 access line subscribers in Oregon and partially exempt from regulation under ORS 759.040.

**Soft-switch** – a central device in a telephone network which connects calls from one phone line to another, entirely by means of software running on a computer system. A Soft-switch is typically used to control connections at a junction point between circuit and packet networks. Examples of a Soft-switch include Metaswitch VP6010, Genband CS1500, Taqua T7000.

**Special Access Services** - includes Special Access Lines, Dedicated Private Lines & Wideband Data Lines. Special access service provides a transmission path to connect customer designated premises, either directly or through a company hub where bridging and multiplexing are performed.

Private line service is the provision of dedicated circuits, whether physical or virtual, which a customer uses to connect two or more pre-selected locations. Circuits may be hard-wired or use frame-packet-cells or other switching-routing technologies to establish connections.

A wideband channel is one having a bandwidth equivalent to 12 or more voice grade channels.

Private lines include dedicated special access lines, intraLATA interexchange private lines, and local private lines.

**Switched access** – switched to and carried by available facilities (owned, leased, or resold).

**Switched Access Lines** – dial tone ready end office lines serving residence or business users. Private Lines such as DS1 and DS3 may be used for switched access services, most often to large business users.

**Switched Access – FGA FX/ONAL** – includes End User Feature Group A foreign exchange and/or Off-Network Access lines. Feature Groups (FG) carrier access lines are not counted.

FX – Foreign Exchange – A telephone service that operates as though it is a local switched line rather than one provided by a distant central office. Telephone exchange service furnished to a customer through a Central Office of an exchange other than the exchange in which the customer is physically located.



ONAL – Off-Network Access Line – Similar to Foreign Exchange Service, this line terminates LATA-wide calls from an end user's private network.

**UNE NACS** – unbundled network element (UNE) network access channels (NACs) leased to other carriers for customer access.

UNE – a facility or equipment used in the provision of telecommunications service, including but not limited to features, functions, and capabilities that are provided by means of such facility or equipment, such as a local loop (Code of Federal Regulations §51.5).

**WATS Closed End (inWATS and outWATS)** – A toll service offering for customer dial type telecommunications between a given customer station and stations within specified geographic rate areas employing a single access line between the customer location and the serving central office. Each access line may be arranged for either outward (OUT-WATS) or inward (IN-WATS) service or both.

**Wholesale customer** – see *customer*.

**Wholesale service** – a sale to another telecommunications provider (carrier), whether at discounted or full retail rates, so the other provider can provide service to its customers. Wholesale may include, but is not limited to, sales for resale to a competitive provider, interexchange carrier, telecommunications cooperative, or telecommunications utility; special access; and other interconnections. Wholesale does not include sales to Internet service providers.