Document list[1] and Responses

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req.	B2
Document	Compliance Roadmap.xls (noting, that compliance with relevant IMs is demonstrated throughout the documentation and models that make up this Response)

Brief description	**Response**	**Assumptions Limitations and Additional Notes[2]**
An excel file detailing where relevant, the parts of Attachment B of the IMs when responding to Attachment B of the Notice to assist the Commission in locating evidence of IM compliance.	n/a	Further explanation on Chorus' approach can be found in the cover letter accompanying this response and documentation.

[1] As required by B4.1 and B4.2 of Attachment B of the Notice dated 26 February 2021.

[2] Assumptions, limitations and additional notes for Chorus' responses can primarily be found within the referenced documentation.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req.	B4.1, B4.2
Document	Appendix B. Summary Description (B4.1 and B4.2).pdf

Brief description	Response	Assumptions Limitations and Additional Notes
A summary document which lists the name of each file provided in response[3] to the notice, a brief description of the information each file contains, and where the Commission can find the information provided by Chorus.	n/a	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req.	B4.3
Document	Appendix C. Glossary (B4.3).pdf

Brief description	Response	Assumptions Limitations and Additional Notes
A glossary of key terms used by Chorus in its response to the notice where the terms are not defined in this notice or the IM Determination.	Our response is contained in the file "Appendix C. Glossary (B4.3).pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B5.1
Document	Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb

Brief description	Response	Assumptions Limitations and Additional Notes
The final IAV Model, developed by Analysys Mason, which, once finalised will form the regulatory asset base (**RAB**) at the implementation date.	Our response is contained in the file "Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb"	Assumptions, limitations, and additional notes can be found in the model documentation

[3] Information prepared for and contained in the response to the information request in Attachment B of the Commission's notice under s221 of the Telecommunications Act received 26 February, 2021.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B5.2
Document	BBM model CRM documentation v120c final.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
A report detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Please refer to our response to B5.2.1 and B5.2.2	Assumptions, limitations, and additional notes can be found in the model documentation

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B5.2.1
Document	BBM model CRM documentation v120c final.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
A report detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Refer to section 6.	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B5.2.2 (a) and (b)
Document	BBM model CRM documentation v120c final.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Report detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Refer to sections 2.1, 2.3, 6, and Annexes A and B.	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B5.3		
Document	BBM Opex Allocation v3.31 for Commission.xlsm		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
The final AM Opex Model, developed by Analysys Mason to allocate opex into a range of opex service categories feeding into the IAV Model.		Our response to B5.3 is contained in the file "BBM Opex Allocation v3.31for Commission.xlsm"	Model assumptions, limitations, and additional notes can be found in the model documentation

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B5.4		
Document	BBM Opex allocation documentation v3.31 for Commission.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report detailing the mechanics of the final OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.		Refer "BBM Opex allocation documentation v3.31 for Commission.pdf".	Model assumptions, limitations, and additional notes can be found in the model documentation

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B5.4.1		
Document	BBM Opex allocation documentation v3.31 for Commission.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report detailing the mechanics of the OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.		Refer Annex D, Section D.3 and Annex E, Tables 4, 6, 8, 14.	Model assumptions, limitations, and additional notes can be found in the model documentation

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B5.4.2		
Document	BBM Opex allocation documentation v3.31 for Commission.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report detailing the mechanics of the final OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.		Refer section 3 and Figure 3.1	Model assumptions, limitations, and additional notes can be found in the model documentation

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B6.1, B6.1.1, B6.1.2		
Document	BBM model CRM documentation v120c final.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
A Report detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason		Refer to Annex C of the BBM IAV model documentation.	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B6.2, B6.2.1, B6.2.2		
Document	BBM Opex allocation documentation v3.31 for Commission.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
A Report detailing the mechanics of the final OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason		Refer to section 2.2 "Compliance with the IM Determination"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B6.3, B6.3.1, B6.3.2 (a), B6.3.2 (b)
Document	BBM IAV model response to s221 Notice questions.pdf BBM Opex allocation documentation v3.31 for Commission.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Report prepared by Analysys Mason, containing information to accompany this response.	Refer to section 1.2.3 "IM Determination compliance Information within the file "BBM IAV model response to s221 Notice questions.pdf" Refer to Annex A and section 4 "BBM Opex allocation documentation v3.31 for Commission.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B7
Document	BBM IAV model response to s221 Notice questions.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Report prepared by Analysys Mason, containing information to accompany this response.	Refer to section 1.2.4 of "BBM IAV model response to s221 Notice questions.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B8, B8.1, B8.2
Document	BBM IAV model response to s221 Notice questions.pdf BBM model CRM documentation v120c final.docx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: 1. Report prepared by Analysys Mason, containing information to accompany this response; and 2. Report prepared by Analysys Mason detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Refer to section 1.2.5 of "BBM IAV model response to s221 Notice questions.pdf" Refer Annex C of "BBM model CRM documentation v120c final.docx"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B9, B9.1, B9.2
Document	BBM IAV model response to s221 Notice questions.pdf BBM Opex allocation documentation v3.31 for Commission.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: 1. Report prepared by Analysys Mason, containing information to accompany this response; and 2. Report prepared by Analysys Mason detailing the mechanics of the final IAV Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Refer to section 2.1, 2.1.2, 2.1.3, 7.10 of "BBM IAV model response to s221 Notice questions.pdf" Refer to Annex A and Annex B "BBM Opex allocation documentation v3.31 for Commission.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B10, B10.1, B10.1.1, B10.1.2, B10.2, B10.2.1, B10.2.2
Document	IAV Final IM review summary report.pdf Final Deloitte FFLAS Report.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • PwC provided external assurance with respect to compliance against the relevant IM requirements (B10.2, 10.2.1, 10.2.2). • Deloitte provided external assurance with respect to model integrity and model documentation (B10.1, 10.1.1, 10.1.2).	Please refer to documents listed above	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B11
Document	B11 – IM Determination Compliance Information Final.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
PowerPoint document providing explanation of the assurance work undertaken internally by Chorus regarding the quality of data inputs used in the final IAV Model and final AM Opex Model and overview of assurance framework.	Please refer to document listed above	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B12, B12.1, B12.2, B12.3, B12.4, B12.5, B12.5.1, B12.5.2, B12.5.3
Document	BBM IAV model response to s221 Notice questions.pdf B12.4.xlsx

Brief description	**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information	Refer to section 3.1.5 of " BBM IAV model response to s221 Notice questions.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B13
Document	BBM IAV model response to s221 Notice questions.pdf B13.xlsx

Brief description	**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information	Refer to section 3.1.6 of "BBM IAV model response to s221 Notice questions.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B14, B14.1, B14.2
Document	BBM IAV model response to s221 Notice questions.pdf; BBM model CRM documentation v120c final.pdf

Brief description	**Response**	**Assumptions Limitations and Additional Notes**
Report prepared by Analysys Mason, containing information to accompany this response.	Refer to section 3.1.7 of "BBM IAV model response to s221 Notice questions.pdf"	In respect of 14.2, please also refer to Appendix A

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B14, B14.1, B14.2		
Document	BBM IAV model response to s221 Notice questions.pdf; BBM model CRM documentation v120c final.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
		Refer also Annex C of "BBM model CRM documentation v120c final.pdf"	(under the heading 'Matters relevant to certification') of the cover letter accompanying this response.

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B15, B15.1, B15.2		
Document	BBM IAV model response to s221 Notice questions.pdf B15.1-B15.2.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information		Refer to section 3.2.1 Depreciation adjustments in relation to capital contributions, within the file "BBM IAV model response to s221 Notice questions.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B16, B16.1, B16.2, B16.3, B16.4		
Document	BBM IAV model response to s221 Notice questions.pdf B16.1 & B35.1.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
The narrative part of our response to B16 is provided in this document (see response column). Numerical information is contained in a separate file (with the details for each financial loss year)		A complete response for B16 and B16.1 through to B16.4 is set out below: **Easements** [Easements, as defined in the IMs, have been recorded in the FAR at historic transaction cost. They have never been valued as the gross	In respect of IM B1.1.3(2), please also refer to Appendix A (under the heading 'Matters relevant to certification') of the cover letter accompanying this response.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B16, B16.1, B16.2, B16.3, B16.4
Document	BBM IAV model response to s221 Notice questions.pdf B16.1 & B35.1.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
	cost is insignificant and Chorus has no policy for revaluing its assets. The .xlsx file provides detail of each financial loss year. Chorus is not aware of any instances where we have created easement land as defined in the IMs.] **UFB assets acquired from another regulated fibre service provider**; Chorus is not aware of any instances where we have acquired any assets from the other three Local Fibre Companies. **UFB assets (or component of) acquired in a related party transaction** Chorus is not aware of any instances where we have acquired any assets from the other three Local Fibre Companies. **Vested Assets** Not applicable, as Chorus has had no vested assets in the Chorus FAR. Refer to section 3.3 Information regarding the valuation of specific asset types – clause B1.1.3(2), within the file "BBM IAV model response to s221 Notice questions.pdf"	We have assumed this question to mean the accounting treatment used for the input data supplied to the Analysys Mason IAV.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B17, B17.1, B17.2
Document	n/a – see response below

Brief description	Response	Assumptions Limitations and Additional Notes
n/a	**17.1:** The Chorus network spares in respect of each financial loss year are held in accordance with good telecommunications industry practice as detailed below. Network spares are categorised into groupings which relate to the restoration times which determine where the spares should be	

File ref	Chorus-ComCom IAV Documents - 26 March Response	
Notice Req	B17, B17.1, B17.2	
Document	n/a – see response below	
Brief description	**Response**	**Assumptions Limitations and Additional Notes**
	located. In addition to the spare holding points we also classify spares into critical, high value and non-critical spares. **[** **Chorus CI]** **[** **Chorus CI]** **[** **Chorus CI]** The level of national network spares that are held is determined initially by a Sparing Calculator tool and recorded in each Spares plan. Ongoing national spares levels are calculated by the Materials Replenishment Process (**MRP**) to ensure there are sufficient national spares to meet two months forecast demand, which is based on the last three months usage. As described above, the minimum number of local or regional spares held is one per holding point, to support a [**Chorus CI**] restoration time respectively. Additional spares can be specified and provided for individual holding points based on individual spares plans. This depends on the number of locations within that holding point where spares are needed to support three geographic areas, and whether there is a high probability of multiple failures of particular spare types, e.g. lightning strikes on line cards. **17.2** In the case of significant UFB assets such as cabinets or layer 2 equipment, a limited number of spares are purchased as part of the	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B17, B17.1, B17.2		
Document	n/a – see response below		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
		UFB communal build or layer 2 electronics project and included as part of the initial asset. In relation to consumable spares such as fibre cable and ONTs supplies are held in work in progress until such time as they are used and are either expensed or capitalised depending on the value of the consumable spare. This treatment has been consistently applied under NZ International Financial Reporting Standards (IFRS) GAAP treatment of network spares. Spares are tracked at nil value in the Spares Management System (SMS). Where a faulty asset is removed from the network and is able to be repaired this will either be at nil cost (under warranty) or if at a cost to Chorus, the test and repair costs are typically treated as an operating cost consistent with the definition in the input methodologies.	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B18		
Document	n/a – see response below		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
n/a		GAAP does not provide any guidance on the appropriate level of spares holdings or good telecommunications industry practice. To the extent spares have been purchased under good telecommunications practice as part of the initial asset Chorus has formed the view that this accounting treatment is consistent with NZ IFRS and follows a consistent application of NZ IFRS GAAP treatment across all purchases of spare parts. We also note that the value of spares is not material in the context of the total cost of the UFB assets.	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B19, 19.1, 19.2
Document	n/a – see response below

Brief description	Response	Assumptions Limitations and Additional Notes
n/a	For the financial loss period: • from 1 December 2011 to 30 June 2017 (FY2012-17) Chorus accounted for leases under NZ IAS 17. • from 1 July 2017 and subsequent financial loss years Chorus has accounted for leases under NZ IFRS 16 Prior to adoption of NZ IFRS 16 (FY2012-17), only leases considered finance leases were recognised on the statement of financial position per the method described below. All other leases (operating leases) were treated as operating costs, disclosed as a commitment at face value, in the 'Commitments' note of the financial statements. From 1 July 2017 onwards, for all leases regardless of whether they are a finance or operating lease, Chorus recognises assets and liabilities in the statement of financial position, except those determined to be short-term or low value as required by NZ IFRS 16. On inception of a new lease, the lease payable is measured at the present value of the remaining lease payments, discounted at the most appropriate discount rate for the lease at the start date. Practical expedients within NZ IFRS 16 Leases were applied to allow a single discount rate for a portfolio of leases with similar characteristics. Lease liability costs are recognised through interest expense over the life of the lease. The corresponding right of use asset incurs depreciation over the estimated useful life of the 'right of use' asset. Specifically, operating costs for pole leases, Corporate property and Network sites reduced from FY18 as a result of NZ IFRS 16, while Property exchange costs were not impacted as these costs were treated as a Finance lease under NZ IAS 17. Chorus' annual report for FY18 gives an indication of the total quantum of change across Fibre, Copper and Shared costs: *"Had NZ IFRS 16 applied to comparative periods presented for the year ended 30 June 2017, the depreciation charge would have*	Interpretation of "finance leases", "financial loss period", "operating costs", "NZ IFRS 16" align with IMs definitions.

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B19, 19.1, 19.2		
Document	n/a – see response below		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
		increased by $6 million, and finance expense would have increased by $3 million. Offsetting these increases would have been a corresponding decrease in rent and rates of $8 million." (page 38).	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.20		
Document	BBM IAV model response to s221 Notice questions.pdf B20.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
A description of any identifiable non-monetary assets that have been included or excluded from the value of commissioned assets is provided here. Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information		As per the previous response to the Information Request of 18 Nov 2020, (refer A25.4 identifiable non-monetary assets). This is a very broad category of capital expenditure including: • Spectrum Licences for point to point systems in the cellular spectrum bands, excluded from the commissioned assets; • Easements as defined in the IMs; • Land Site Licences, the initial transactional cost for land leased for a fixed term; • Developed Software for our business and operational support systems; • Software Licences on a right to use basis; • Rights of Use, building space, land occupancy, poles and fibre cables rights of use rentals capitalised under IFRS 16. • Chorus' treatment of both capex and opex is GAAP-compliant. A proportion of the FAR values will be included in the commissioned assets for all categories except spectrum licences which are excluded	The Analysys Mason IAV uses input data supplied by Chorus. The response includes a description of the cost categories that are identifiable non-monetary assets. The value of these assets uses these categories.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.20
Document	BBM IAV model response to s221 Notice questions.pdf B20.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
	Refer also "3.4.1 Identifiable non-monetary assets" within the file "BBM IAV model response to s221 Notice questions.pdf" [**Chorus CI]**	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.21
Document	n/a

Brief description	Response	Assumptions Limitations and Additional Notes
n/a	Chorus does not have any subsidiaries that provide services to Chorus. Therefore, there were no related party transactions entered into.	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.22, B22.1, B22.2, B22.3, B22.4, B22.5, B22.6, B22.6.1, B22.6.2, B22.7
Document	BBM Opex allocation documentation v3.31 for Commission.pdf BBM Opex Allocation v3.31 – Numerical information.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • Report detailing the mechanics of the final opex Model (including detail on methodologies used and how to run the model) authored by Analysys Mason; and • Numerical information	Refer to Section 4 (incl. footnotes 11-33), Annex A, and Annex B in "BBM Opex allocation documentation v3.31 for Commission.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.23, B23.1, B23.2, B23.3, B23.4, B23.5, B23.6, B23.6.1, B23.6.2, B23.7
Document	BBM IAV model response to s221 Notice questions.pdf BBM Opex Allocation v3.31 – Numerical information.xlsx B23.5.xlsx BBM Opex allocation documentation v3.31 for Commission.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Note the following documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; • Numerical information; and • Report detailing the mechanics of the OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason.	Refer section 5 "UFB opening and UFB closing cost allocator values for each financial loss year" of "BBM IAV model response to s221 Notice questions.pdf". Refer to Annex A and Annex B in the document "BBM Opex allocation documentation v3.31 for Commission.pdf"	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.24, B24.1, B24.2, B24.3, B24.4, B24.5, B24.6, B24.7, B24.8, B24.9, B24.10, B24.10.1, B24.10.2, B24.10.3, B24.10.4
Document	BBM IAV model response to s221 Notice questions.pdf B24.xlsx Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb – TaxRABSOP sheet

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are three documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; • Numerical information; and	The details of regulatory tax asset value for UFB assets is shown in the section 6, "Regulatory tax asset value for UFB assets", subsection "6.1 General discussion of the way in which the BBM IAV model tracks tax quantities" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.24, B24.1, B24.2, B24.3, B24.4, B24.5, B24.6, B24.7, B24.8, B24.9, B24.10, B24.10.1, B24.10.2, B24.10.3, B24.10.4		
Document	BBM IAV model response to s221 Notice questions.pdf B24.xlsx Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb – TaxRABSOP sheet		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
• TaxRABSOP sheet of the final IAV Model, developed by Analysys Mason.			

File ref	Chorus-ComCom IAV Documents - 26 March Response	
Notice Req	B.25, B25.1, B25.2, B25.3, B25.4	
Document	BBM IAV model response to s221 Notice questions.pdf B25.xlsx	
Brief description	**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.	Details of Tax losses information are shown in the section "6 Regulatory tax asset value for UFB assets", sub section "6.2 Tax losses information" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	n/a	
Notice Req	B26, B27	
Document	n/a	
Brief description	**Response**	**Assumptions Limitations and Additional Notes**
n/a	Please also refer to Appendix A (under the heading 'Matters relevant to certification') of the cover letter accompanying this response.	n/a

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.28		
Document	BBM IAV model response to s221 Notice questions.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report prepared by Analysys Mason, containing information to accompany this response.		The details of initial PQ RAB values are shown in the section "7 Forecast initial PQ RAB values of core fibre assets – unallocated/allocated to PQ FFLAS", sub section "7.1 Core fibre assets directly attributable to PQ FFLAS" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.29		
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.		The details of initial PQ RAB values are shown in the section "7 Forecast initial PQ RAB values of core fibre assets – unallocated/allocated to PQ FFLAS", sub section "7.1 Core fibre assets directly attributable to PQ FFLAS" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.30		
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests:		The details are shown in the section "7.2 Core fibre assets not directly attributable to PQ FFLAS" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.30
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
• Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.		

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.31
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.	The details are shown in the section "7.2 Core fibre assets not directly attributable to PQ FFLAS" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.32
Document	n/a

Brief description	Response	Assumptions Limitations and Additional Notes
B32 refers to the requirements of B33	See response at B33 below.	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.33, B33.1, B33.2
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.	The details are shown in the section "7.4 Assets constructed or acquired prior to 1 December 2011" within the file "BBM IAV model response to s221 Notice questions.pdf".	In addition, we confirm that the input data supplied to Analysys Mason was sourced from our GAAP compliant accounts.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.34, B34.1, B34.2
Document	BBM IAV model response to s221 Notice questions.pdf B29-B34.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.	The details are shown in the section "7.5 Assets constructed or acquired post 30 November 2011" within the file "BBM IAV model response to s221 Notice questions.pdf".	In addition, we confirm that the input data supplied to Analysys Mason was sourced from our GAAP compliant accounts.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.35, B35.1, B35.3, B35.4, B35.5
Document	BBM IAV model response to s221 Notice questions.pdf B16.1 & B35.1.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information.	The details are shown in section "7.6 Information regarding the valuation of specific asset types – clause 2.2.13" within the file "BBM IAV model response to s221 Notice questions.pdf". In addition, Chorus' valuation of these assets in the FAR is as follows: **Easements** - Easements have been recorded in the FAR at historic transaction cost and have never been valued as the gross cost is insignificant and Chorus has no policy for revaluing its assets. - Chorus is not aware of any instances where we have created easement land as defined in the IMs. **Networks Spares** - Chorus has applied a consistent NZ IFRS GAAP treatment of network spares historically and through the forecast period. When capital projects build assets which Chorus anticipates will require spares, spares are purchased as part of that capital project and included as part of the initial asset. - The spares are tracked at nil value in the Spares Management System (**SMS**). Where a faulty asset is removed from the network and is able to be repaired, the test and repair costs are typically treated as operating expenditure in line with NZ IFRS. - The level of national network spares that are held is determined initially by a Sparing Calculator tool and recorded in each Spares plan. Ongoing national spares levels are calculated by the Materials Replenishment Process (**MRP**) to ensure there are sufficient national spares to meet two months forecast demand, which is based on the last three months usage.	In respect of B35.1, please also refer to Appendix A (under the heading 'Matters relevant to certification') of the cover letter accompanying this response. **Easements:** - We have interpreted "easements" and "easement land" in line with the definitions provided in the IMs. **Network Spares:** - We have interpreted "network spares" in line with the definition provided in the IMs. - See also, our response to B17.

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.35, B35.1, B35.3, B35.4, B35.5
Document	BBM IAV model response to s221 Notice questions.pdf B16.1 & B35.1.xlsx

Brief description	Response	Assumptions Limitations and Additional Notes
	Core fibre asset acquired or forecast to be acquired from another regulated fibre service provider - Chorus is not aware of any instances where we have acquired any assets from the other three Local Fibre Companies. **A core fibre asset (or component of) acquired or forecast to be acquired in a related party transaction** - As per our previous response to the Information Request of 25 July 2019, Q8.2; - Chorus does not have any subsidiaries that provide services to Chorus. Therefore, there were no related party transactions entered into **Vested assets** - As per our previous response to the Information Request of 25 July 2019, Q6.7; - Not applicable, as Chorus has had no vested assets in the Chorus FAR	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.36
Document	n/a

Brief description	Response	Assumptions Limitations and Additional Notes
n/a	As per our previous response to the Information Request of 25 July 2019, Q8.2; Chorus does not have any subsidiaries that provide services to Chorus. Therefore, there were no related party transactions entered into.	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.37		
Document	BBM IAV model response to s221 Notice questions.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report prepared by Analysys Mason, containing information to accompany this response.		The details are shown in 7.7.1 of the section "7.7 Allocation requirements for ABAA" within the file "BBM IAV model response to s221 Notice questions.pdf". Also see B23.5 above.	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.38, B38.1, B38.2, B38.3, B38.4, B38.5, B38.5.1, B38.5.2, B38.6		
Document	BBM IAV model response to s221 Notice questions.pdf Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Note there are two documents that help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information in the IAV model.		The details are shown in 7.8.1 of the section "7.8 New allocator types at implementation" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.39		
Document	BBM IAV model response to s221 Notice questions.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Report prepared by Analysys Mason, containing information to accompany this response.		The details are shown in 7.8.2 of the section "7.8 New allocator types at implementation" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.40
Document	BBM IAV model response to s221 Notice questions.pdf B40.xlsx BBM Opex allocation documentation v3.31 for Commission.pdf Chorus NZL Core BBM v314_120c CRM IAV CC final.xlsb

Brief description	Response	Assumptions Limitations and Additional Notes
Note the following documents help to ensure a complete answer to these requests: • Report prepared by Analysys Mason, containing information to accompany this response; and • Numerical information; • Report detailing the mechanics of the OPEX Model (including detail on methodologies used and how to run the model) authored by Analysys Mason; and • "unmixed expenses Ads" sheet of the final IAV Model, developed by Analysys Mason.	The details are shown in the section "7.9 Key data used for cost allocation or other purposes for the determination of the RAB" within the file "BBM IAV model response to s221 Notice questions.pdf". Refer to Annex A and Annex B in the document "BBM Opex allocation documentation v3.31 for Commission.pdf Refer also to the sheet "Unmixed expenses Ads" in the IAV model.	

File ref	Chorus-ComCom IAV Documents - 26 March Response
Notice Req	B.41
Document	BBM IAV model response to s221 Notice questions.pdf BBM model CRM documentation v120c final.pdf

Brief description	Response	Assumptions Limitations and Additional Notes
Note the following documents help to ensure a complete answer to these requests: • A report detailing Analysys Mason responses not contained in either the IAV model or Opex model documentation; and • A report detailing the mechanics of the final IAV Model (including detail on	The details are shown in 7.9.18 of the section "7.9 Key data used for cost allocation or other purposes for the determination of the RAB" within the file "BBM IAV model response to s221 Notice questions.pdf".	

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.41		
Document	BBM IAV model response to s221 Notice questions.pdf BBM model CRM documentation v120c final.pdf		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
methodologies used and how to run the model) authored by Analysys Mason.			

File ref	Chorus-ComCom IAV Documents - 26 March Response		
Notice Req	B.42, B42.1, B42.2		
Document	BBM IAV model response to s221 Notice questions.pdf B42.xlsx		
Brief description		**Response**	**Assumptions Limitations and Additional Notes**
Note the following documents help to ensure a complete answer to these requests: • A report detailing Analysys Mason responses not contained in either the IAV model or Opex model documentation; and • Numerical information is contained in a separate spreadsheet.		The details are shown in the section "7.10 Assets whose location is unknown" within the file "BBM IAV model response to s221 Notice questions.pdf".	