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ORIGINAL
FILE

December 17, 1993

Mr. Steve C. Tribble
Director, Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301

RE: Docket No. 920260-TL

Dear Mr. Tribble:

On December 1, 1993, Southern Bell filed its Request for Confidential Classification relating to Staff's "1992 Update Audit" report and supporting workpapers. Subsequent to that filing, certain errors were found to exist in the filing package.

In order to correct these errors and supplement the filing, enclosed please find a revised Attachment A, and supplements to Attachments B and C necessitated as a result of the revision to Attachment A.

The newly revised Attachment A should be substituted in its entirety for the previously filed Attachment A, and pages F01B97W0001538 (line numbers redone; insert in place of "old" F01B97W0001538) and F01B97W0001555 (page inadvertently omitted from original package) of Attachments B and C should be inserted in proper sequence in Attachments B and C in the Commission's possession.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served on the parties shown on the attached Certificate of Service.

X-ny DN 12875-93 (reg & attach A)
Sincerely,

12876-93 (attach B)

12877-93 (attach C)

Sidney J. White, Jr.

Enclosures

RECEIVED
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE
13413 DEC 17 83
FPSC-RECORDS/REPORTING

cc: All Parties of Record (Letter & Attachment A only)
A. M. Lombardo
H. R. Anthony
R. D. Lackey

FPSC DOCKET 920260-TL
RATE CASE AUDIT-- 92 UPDATE WORKPAPERS
JUSTIFICATION FOR CONFIDENTIALITY REQUEST
TO BE FILED NOVEMBER 23, 1993

REASONS FOR PROPRIETARY CLASSIFICATION

A. This information relates to internal audit controls and reports of internal auditors and includes information consisting of, or which incorporates, specific findings, conclusions, or recommendations from internal audits and/or workpapers of internal auditors. The information from internal audits should be treated as confidential because Section 364.183, Florida Statutes, cites internal audits as an example of the type of information that should be accorded confidential treatment.

B. This information reflects employee personnel information unrelated to compensation, duties, qualifications or responsibilities. As such, this information is classified as confidential business information pursuant to Section 364.183, Florida Statutes, and is exempt from the Open Records Act.

C. This information relates to the audit strategy, controls, work programs and methodologies of external auditors, Coopers & Lybrand, to perform their audits of BellSouth. These audit strategies, controls, work programs and methodologies are internally developed by Coopers & Lybrand and represent Coopers & Lybrand's audit program. Public release of this information would cause competitive harm to Coopers & Lybrand. Making this information public would provide these strategies, controls, work programs and methodologies to others "free of charge". PSC-93-1062-CFO-TL, issued September 21, 1993 held that Coopers & Lybrand's audit program is confidential.

D. This information reflects vendor specific contractual pricing negotiated by Southern Bell. Public disclosure of this information would impair Southern Bell's ability to contract for goods and/or services on favorable terms. Pursuant to Section 364.183, Florida Statutes such information is classified as proprietary, confidential business information which is exempt from the Open Records Act.

E. This information contains corporate credit card account numbers and is entitled to confidential classification pursuant to Section 364.183(3) and (3)(c), Florida Statutes. Public disclosure of Southern Bell's corporate credit card account numbers could result in damage to Southern Bell through credit card fraud.

DOCUMENT NUMBER-DATE

13413 DEC 17 93

FPSC-RECORDS/REPORTING

F01B97W 0000056	8-17	C
056	30-41	A
058	17-20	C
059	6-12, 16-28, 32-39	C
060	1-10, 12-27, 30-36	C
061	1-12, 17-21, 27-34	A
062	1-3, 9, 10, 15-18, 32-35	C
063	1-6, 12-15, 20-24, 32-35, 39-41	C
064	14-16, 20-23	C
064	29-39	A
065	1-8, 22-33	C
066	9-22, 28-40	C
067	1-7	C
067	14-24	A
069	35	C
070	12-27	C
071	1-6, 16-33, 39, 40	C
072	1-11	C
073	4-16, 22-25, 33, 34	C
074	9, 16-19, 25-27, 37	C
075	5, 6, 23-26, 33-41	C
076	10-13	C
077	10-14, 22-36	C
080	32-40	A
082	4-27, 29-39	A
083	1-21	A
084	3-5	C
084	26-43	A
085	1-38	A
086	1-41	A
087	1-15, 19-41	A
088	1-4, 6-10, 15-18	A
095	30-42	C
097	11-17	C
104	4-26, 37-42	C
109	15-23, 36-41, 49	A
110	7, 17-19, 31	A
111	7-27, 35-51	A
112	11-26, 32-36, 42	A
113	7-18, 25-47	A
114	8-10, 17, 24, 38-47	A
115	6, 13-22, 29-39	A
116	8-21, 28-44	A
117	9, 16-22, 31	A
118	7-24, 31-43	A
119	15-19, 26-46	A
120	9-29, 41-53	A
121	6, 7, 20-53	A
122	9-11, 20-23, 31, 43	A
123	7-11, 19-24, 34, 42, 43	A
124	6-8, 19, 23, 26-33	A

125	10-19,28,30,31,38-42	A
126	14,20	A
127	9,21,28	A
128	11-16	A
129	7-21,27-35	A
130	7-16,24-29,35-39	A
131	7-11,19-22,27,31-34	A
132	8-16,23-39	A
133	8-10,15-25,39-47	A
134	4,6,11-24,30-39	A
135	10,17,24-31,39-44	A
136	8-19,26-31,41-53	A
137	7,10,19-30,44-53	A
138	7-16,23,28,36,46	A
139	6,16,17,23,29,36-38	A
140	10,17-29,35	A
141	5-28,36-57	A
142	4-9,15-26,32,35-37,47,48	A
143	7-10,17-21,30-33,39,44,45,47	A
144	8-13,19,25-29,35-42	A
145	9-26	A
146	8-12,24,25,34,40	A
147	9,10,18-22,27,31-35	A
148	5-11	A
210	18	B
212	16,17	D
213	16,17	D
214	16-18	D
226	14,22-30	D
226	19	B
227	1,2	D
229	15-19,22-26	D
230	7,10,11	D
240	9,11	B
242	20,36	E
270	COLUMNS K,O	B
271	19,35,51	B
272	COLUMN A	B
273	2	B
275	4,8,15,17	D
277	COLUMNS E,F	D
283	20	B
290	18,28,31	D
290	26	B
291	54-56	D
295	11,18,29	D
295	16	B
296	COLUMNS E,F	D
297	COLUMNS F,G	D

298	COLUMNS E, F	D
301	18	B
394-442	COLUMN A	B
1201	COLUMN E	E
1202	COLUMN E	E
1279	19	B
1292	15	E
1293	15, 30	E
1294	15, 30	E
1307	COLUMNS C, D	D
1308	COLUMNS C, D	D
1309	COLUMNS C, D, E	D
1310	COLUMNS C, D, E	D
1311	COLUMNS C, D	D
1312	COLUMNS C, D, E	D
1314	COLUMNS C, D	D
1315	COLUMNS C, D, E	D
1316	COLUMNS C, D	D
1317	COLUMNS C, E	D
1319	COLUMNS C, D, E, F	D
1320	COLUMNS C, D, E, F	D
1321	COLUMNS D, E	D
1325	REF # COLUMN	B
1325A	SOCIAL # COLUMN	B
1343	REF # COLUMN	B
1343A	SOCIAL # COLUMN	B
1426A	SOCIAL # COLUMN	B
1430	REF # COLUMN	B
1430A	SOCIAL # COLUMN	B
1434	COLUMN D	D
1435-1439	COLUMN C	D
1440	COLUMN C, D	D
1441	COLUMN C	D
1442	COLUMN C	D
1448	BOX E TOTAL AMOUNT	D
1448	BOX E SOCIAL SECURITY	B
1448	BOX D SOCIAL SECURITY	B
1450A	SOCIAL # COLUMN	B
1451	SOCIAL # COLUMN	B
1454	BOX H, I (SOCIAL SECURITY NUMBER)	B
1455	20, 35	E
1516	BOX E TOTAL AMOUNT	D
1516	BOX D, E	B
1518	FIXED CHARGE, AMOUNT COLUMNS	D
1523	FIXED RENTAL, LEASE RATE COLUMNS	D
1526	20	B
1527	20	B
1529	10, 15	E
1532	BOX E, F	D
1532	BOX D, E	B

1533-1535	RATE, AMOUNT COLUMND	D
1538	20	B
1538	24, 26, 28, 30, 32, 34, 36	D
1540-1548	COLUMNS C, D	D
1551	20	B
1551	24, 26, 28, 30, 32, 34, 36	D
1553-1559	COLUMNS C, D	D

CERTIFICATE OF SERVICE

Docket No. 920260-TL

Docket No. 900960-TL

Docket No. 910163-TL

Docket No. 910727-TL

I HEREBY CERTIFY that a copy of the foregoing has been
furnished by United States Mail this 17th day of December, 1993
to:

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