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June 12, 1997

Mrs. Blanca S. Bayo Director, Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399

RE: Docket No. 920260-TL

Dear Mrs. Bayo:

Enclosed is an original and fifteen copies of BellSouth Telecommunications, Inc.'s Request for Confidential Classification, which we ask that you file in the captioned matter.

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.

ACK \_ Sincerely, AFA . Phillip Carrer (30) APP CAF J. Phillip Carver Enclosures CTR All Parties of Record A. M. Lombardo R. G. Beatty LIN W. J. Ellenberg OPC RCH \_\_\_\_ SEC \_\_\_\_ RECEIVED & FILED WAS \_\_ ETTO UREAU OF RECORDS

DOCUMENT NUMBER-DATE

FPSC-RECORDS/REPORTING

## CERTIFICATE OF SERVICE Docket No. 920260-TL

### I HEREBY CERTIFY that a copy of the foregoing has been

furnished by U. S. Mail this 12th day of June, 1997 to:

Bob Elias Florida Public Service Commission 2540 Shumard Oak Boulevard

Tallahassee, FL 32399-0850

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J. Phillip Caww (w)

J. Phillip Carver

#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of	)				
the Revenue Requirements and Rate	)	Docket	No. 92	20260	)-TL
Stabilization Plan of Southern	)				
Bell Telephone and Telegraph	)	Filed:	June	12,	1997
Company	)				
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# BELLSOUTH TELECOMMUNICATIONS, INC.'S REQUEST FOR CONFIDENTIAL CLASSIFICATION

COMES NOW BellSouth Telecommunications, Inc. ("BellSouth" or the "Company"), pursuant to Rule 25-22.006(3)(a) and (4), Florida Administrative Code, and files its Request for Confidential Classification for certain information contained in Staff's Surveillance Audit Report for the 12 months ending December 31, 1995, and supporting workpapers.

- 1. During 1996, Staff conducted audit field work on BellSouth's schedules of Rate Base, Net Operating Income, and Capital Structure for the twelve month period ending December 31, 1995 as prepared by BellSouth for its Surveillance Report. Staff has now completed its field work relating to these efforts.
- 2. Staff has identified certain documents and information that it desires to include in its audit workpapers to support its audit in this docket. BellSouth received a copy of the final audit report, including the above-described documents on May 22, 1997.

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- 3. Pursuant to Rule 25-22-006(3)(a) and (4), Florida

  Administrative Code, BellSouth is hereby filing its Request for

  Confidential Classification for certain portions of Staff's

  Surveillance Audit Report for the twelve months ending December

  31, 1995, and supporting workpapers. These documents contain

  numerous categories of proprietary confidential business

  information which will be discussed in detail hereafter.
- 4. Pursuant to Rule 25-22.006(4)(c), BellSouth has included three attachments with this filing:
- 5. Attachment A is a listing showing the location in the subject documents of the information designated by BellSouth as confidential.
- 6. Attachment B contains two edited copies of the subject documents with the confidential information deleted. Copies of Attachment B are not being served on the other parties in this proceeding.
- 7. Attachment C is a sealed package containing copies of the documents with the material which is confidential and proprietary highlighted. Copies of Attachment C are not being served on the other parties in this proceeding.

#### AUDIT REPORT AND WORKPAPERS

8. The final audit report and the supporting workpapers contain proprietary, confidential business information. The specific categories of such information will be discussed below.

### A. VENDOR SPECIFIC CONTRACTUAL AND OTHER INFORMATION

With respect to the portions of the audit report and supporting workpaper documents referenced in Attachment A as containing vendor-specific contractual and other information, this information is entitled to confidential classification pursuant to Section 364.183(3) and (3)(d), Florida Statutes. workpapers contain vouchers, bills and other references to vendor-specific pricing negotiated by BellSouth and details of competitive contracts. Public disclosure of this information would impair the Company's ability to contract for similar goods and services in the future on favorable terms. BellSouth often has opportunities to negotiate bulk discounts or other favorable pricing with its vendors. These vendors require that the terms of these contractual arrangements be kept confidential in order to avoid undue pressure from other customers to reduce prices or to give them similar terms and conditions in their contacts. Through public disclosure of such contractual information, these vendors providing crucial products and services to BellSouth

could likely react by increasing BellSouth's prices or adversely changing favorable terms and conditions rather than lowering all other potential customers' prices for similar services or products or providing similar contractual arrangements enjoyed by BellSouth. Also, if vendor-specific information were subject to public disclosure, these vendors may withhold valuable information regarding proprietary product or service capabilities which must be available for proper evaluation by BellSouth to fully analyze proposals from vendors in future negotiations. Moreover, if other vendors had access to the prices BellSouth is currently paying for its services, such vendors would be in an unfair bargaining position relative to BellSouth in future contract negotiations. Any of these results would cause harm to BellSouth in its operations and could tend to increase the Company's cost of doing business which, in turn, would be harmful to BellSouth's ratepayers. Thus, Section 364.183(3)(d), Florida Statutes provides that this information is proprietary confidential business information exempt from the public inspection and examination provisions of Section 119.07(1), Florida Statutes. Finally, pursuant to private agreements entered into with its vendors, BellSouth is under an obligation

not to release this information to the public. Section 364.183(3), Florida Statutes, specifically provides that proprietary confidential business information includes information possessed by the Company which is subject to existing non-disclosure agreements with third parties, which if released, could be harmful to the Company.

### B. COST TO PROVIDE CERTAIN SERVICES

- 10. With respect to the portions of the audit report and workpapers referenced in Attachment A as containing information reflecting BellSouth's cost to provide certain services, this information is entitled to confidential classification pursuant to Section 364.183 (3)(d) and (e), Florida Statutes. The information is in the form of both billing and collection costs incurred by BellSouth in providing its billing and collection services as well as specific billing and collection costs allocated or billed to the Company's non-regulated operations or affiliates and other information such as bill lines printed that could be used to derive costs per billed line.
- 11. BellSouth's costs to provide certain services are proprietary business data, the public disclosure of which could be harmful to BellSouth. Competitors could gain a competitive

advantage if allowed unrestricted access to this information.

This data could give competitors a clear picture of the costs required to provide services offered by BellSouth. Knowledge of such costs could easily allow a competitor to assess its potential in the market and facilitate its decision of whether or not to enter the market and when. Moreover, knowledge of BellSouth's costs would allow competitors to gauge BellSouth's theoretical price floor for these services, and thereby allow competitors to unfairly price their alternative services.

# C. INFORMATION RELATING TO COMPETITIVE INTERESTS AND UNREGULATED OPERATIONS

9. With respect to the portion of the audit report and workpapers referenced in Attachment A as containing competitively sensitive information relating to the financial operations of several of BellSouth's unregulated affiliates. Such information contained therein is proprietary confidential business information under § 364.183(3)(e), Florida Statutes. This information contains actual and forecast unregulated expenses, as well as net income information and forecasted revenue information.

- 10. The business of these unregulated affiliates is a competitive business, and companies participating in these markets do not typically share their expenses, profit margins and projected revenue information with their competitors. Section 364.183(3)(e), Florida Statutes, specifically includes "information relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information" as proprietary confidential business information. The cost structure and profitability of competitive enterprises is considered to be proprietary business information and is not generally shared publicly, and is certainly not shared directly with competitors of these companies. Knowledge of discrete elements in a competitor's cost structure in the context of these competitive businesses, would make it easier to estimate the competitor's overall costs which must be covered through revenues. Consequently, knowledge of a competitor's costs could help in setting strategies in certain markets subject to the greatest competition.
- 11. Knowledge of another competitor's revenue and cost structure trends for the future clearly places the firm possessing such knowledge in a superior position relative to the

other company. Such knowledge could be even more valuable to competitors than past information since it discloses a company's planned financial results and its expectations concerning competitive efforts. Accordingly, disclosure would give others a competitive advantage which would result in competitive harm and impair the effectiveness of BellSouth's unregulated affiliate's business.

15. In accordance with Rule 25-22.006, Florida
Administrative Code, the information for which confidential
treatment is sought is intended to be and is treated by the
Company as private and has not been disclosed on a nonconfidential basis.

# D. <u>EMPLOYEE PERSONNEL INFORMATION UNRELATED</u> TO COMPENSATION, DUTIES, QUALIFICATIONS OR RESPONSIBILITIES

12. With respect to the portions of the audit report and workpaper documents referenced in Attachment A as containing employee-personnel information unrelated to compensation, duties, qualifications, or responsibilities, such information is expressly included in Section 364.183(3)(f), Florida Statutes, as proprietary confidential business information. This information includes Company employees' social security numbers. The

Commission has consistently recognized the legitimate privacy interests possessed by such employees as it relates to such information and has previously recognized that this type of information is entitled to confidential classification. Order No. 24457, issued May 1, 1991 in Docket No. 890190-TL.

### E. INFORMATION DERIVED FROM INTERNAL AUDITS

With respect to the portions of the documents contained in the Staff's audit report and workpapers for the Surveillance Report Audit, referenced in Attachment A as containing internal audit reports or information derived from internal audit reports, including the specific findings, conclusions, or recommendations contained in such reports, this information is entitled to confidential classification pursuant to Section 364.183(3)(b), Florida Statutes. BellSouth has noted the readily identifiable portions in the audit report and workpapers which contain copies of internal audit reports or information that makes specific reference to these internal audit reports, findings, conclusions, recommendations and related information and requests that this information as indicated be classified as confidential information, and therefore exempt from the public inspection and examination provisions of Section 119.07(1)(a), Florida Statutes.

The auditors either copied internal audit reports in their entirety or extracted information from the internal audits from a review of the internal audits themselves or from excerpts of such audits and findings found in the workpapers of BellSouth's internal and external auditors. In either case, since the reports of internal auditors themselves are deemed to be proprietary confidential business information, it logically follows that excerpts taken directly from such reports relating the findings, conclusions and the like is similarly entitled to the same protection. The Commission has previously recognized that this type of information is entitled to confidential classification. PSC-93-1062-CFO-TL, issued September 21, 1993 in these consolidated dockets. Order No. 25297, issued November 5, 1991 in Docket No. 890190-TL, and affirmed in Order No. PSC-92-0135-FOF-TL, issued March 31, 1992.

# F. AUDIT STRATEGY, CONTROLS, WORK PROGRAMS AND METHODOLOGIES OF EXTERNAL AUDITORS

13. With respect to the portions of the audit report and supporting workpaper documents referenced in Attachment A as containing information relating to the auditing strategy, controls, work programs and methodologies used by BellSouth's

external auditors, this information is entitled to confidential classification on the basis that they constitute the proprietary work product of such firm and is considered competitively valuable by these external auditors. Thus, pursuant to Section 364.183(3)(e), Florida Statutes, this information is entitled to confidential classification.

These strategies, controls, work programs and methodologies are internally developed by Coopers and Lybrand (C&L), BellSouth's external auditors, are unique to that firm and collectively represent the firm's audit program. information relates to the external auditor's competitive accounting practices and procedures employed to provide its services to clients and is not otherwise publicly available. Consequently, this is information relating to such competitive interests, the disclosure of which would harm C&L's competitive business interests if publicly disclosed. If C&L's competitors were to gain public access to its audit methodologies, C&L would be competitively and financially harmed. If the information came into the hands of a C&L competitor, that competitor would have the advantage of knowing a particular audit strategy and work program methodology which has been developed internally by C&L.

Without this information, C&L's competitors would have to spend their own money and resources in order to create similar work strategies and work program methodologies. Therefore, in accord with Section 364.183(e), Florida Statutes, this information should be kept confidential because it relates "to competitive interests, the disclosure of which would impair the competitive business of the provider of the information." The audit workpapers include much of the process-related steps employed by C&L in conducting their review of the Company. The information contained in these documents discloses the blueprint used by C&L to conduct its analyses, and has step-by-step procedures and analytical results from such procedures.

20. This Commission has previously held that such audit strategy and work program methodologies are entitled to confidential classification. PSC-93-1062-CFO-TL, issued September 21, 1993 in these consolidated dockets; Order No. 25297, issued November 5, 1991 in Docket No. 890190-TL; affirmed in Order No. PSC-92-0135-TL, issued March 31, 1992.

WHEREFORE, BellSouth moves the Prehearing Officer to enter an Order declaring the information described above, and contained in the indicated portions of the document responses to be

confidential, proprietary business information and thus not subject to public disclosure.

Respectfully submitted this 12th day of June, 1997.

BELLSOUTH TELECOMMUNICATIONS, INC.

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### FPSC DOCKET 920260-TL

### FSPC STAFF AUDIT OF 1995 SURVEILLANCE REPORT

### JUSTIFICATION FOR CONFIDENTIALITY REQUEST

Attached is a list titled "Reasons Why Items are Proprietary", Items A through F.

### LOCATION OF THE PROPRIETARY INFORMATION

Attached is a list (pages 1 - 3) of the Workpaper binders, page numbers, and line numbers which contain proprietary information. This list shows a code for the reason the line items are proprietary, as described in the page "Reasons Why Items are Proprietary".

### REASONS WHY ITEMS ARE PROPRIETARY

- A. This information reflects vendor specific pricing and/or contractual terms 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(3)(d), Florida Statutes such information is classified as proprietary, confidential business information which is exempt from the Open Records Act.
- B. This information reflects Southern Bell's cost to provide certain services. The public disclosure of this information would provide Southern Bell's competitors with an advantage in that they would know the price or rate below which Southern Bell could not provide the service. Southern Bell is not able to obtain its competitor's cost to provide service, therefore, it would be inequitable and unfair for Southern Bell's competitors to have access to Southern Bell's cost information. In addition, this information is valuable, it is used by Southern Bell in conducting its business and Southern Bell strives to keep it secret. Therefore, such information is a trade secret which should be classified as proprietary, confidential business information pursuant to Section 364.183(3)(a), Florida Statutes and is exempt from the open Records Act.
- C. This information relates to competitive interest and/or unregulated operations, the disclosure of which would impair the competitive business and/or unregulated operations of Southern Bell. Such information is specifically considered to be proprietary, confidential business information pursuant to Section 364.183(3)(e), Florida Statutes.
- D. 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(3)(f), Florida Statutes, and is exempt from the Open Records Act.
- E. This information includes copies of and/or summaries of internal audit reports. Such information is specifically considered to be proprietary, confidential business information pursuant to Section 364.183(3)(b), Florida Statutes, and is exempt from the Open Records Act.
- F. This information includes copies of and/or summaries of external auditors' workpapers. Reference is made to two letters from Coopers & Lybrand to the Florida Public Service Commission (FPSC) dated October 14, 1996, requesting confidential treatment, and the response from Tim Devlin of the FPSC dated October 15, 1996. This information should be given the same treatment as internal audit information, which is considered to be proprietary, confidential business information pursuant to Section 364.183(3)(b), Florida Statutes, and is exempt from the Open Records Act.

		BellSouth Telecommun	nications, Inc.	
		FPSC Staff Audit		
		1995 Surveillance Re	i	
	<u>;</u>	Summary of Proprietary In		
	Includ	led in Auditor Workpapers a		
			7444	
	Binder			Reason
	Reference	Page Number(s)	Line(s)/ Column(s)	Proprietary
1	2 - Report	7	4 - 10	F
2	2 - Report	8	4 - 26	E
3	2 - Report	9	3 - 20	E
4	2	(7-7)/9	12-51, Col. B,C,D,E	B, C
5	2	(7-7)/10	7-57, Col. B,C,D,E	B, C
6	2	(7-7)/11	7-57, Col. B,C,D,E	B, C
7	2	(7-7)/12	7-31, Col. B,C,D,E	B, C
8	2	9-1, 1 of 22	9-35	F
9	2	9-1, 2 of 22 - 22 of 22	All	F
10	2	9-2, 1 of 15	7 - 38	F
11	2	9-2, 2 of 15 - 15 of 15	All	F
12	2	(9-2)/1, 1 of 3	7 - 25	F
13	2	(9-2)/1, 2 of 3, 3 of 3	All	F
14	2	9-3, 1 of 6	8 - 17	A
15	2	9-3, 3 of 6	6 - 9	A
16	2	9-3, 4 of 6	14 - 15	A
17	2	9-3, 4 of 6	19-24, 27-28	E
18	2	9-3, 5 of 6	1-4, 12-14, 16-18	E
19	2	(9-3)/1, 2	1	A
20	2	(9-3)/1, 3	3-9, 12-14	A
21	2	9-5, 1 through 5	All	F
22	2	9-6, 1 through 21	All	F
23	2	9-7, 1 through 20	All	F
24	2	9-8, 1 through 3	All	F
25	2	9-9.1	11 - 33	E
26	2	9-9.2 through 9-9.5	All	Е
27	2	9-9.6	6 - 36	Е
28	2	9-9.7 thorugh 9-9.11	All	E
29	2	9-10.1	7 - 32	Е
30	2	9-10.2 through 9-10.21	All	E
31	2	(9-10)/2, 1	All	E
32	2	(9-10)/2, 2	All	Е

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		FPSC Staff Audit		
		1995 Surveillance Repor	t	
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	Binder			Reason
	Reference	Page Number(s)	Line(s)/ Column(s)	Proprietary
33	3	10CLH8-5	11 - 36	A
34	3	10CLH8-6 thru 8-21	All	A
35	3	10CLH10-1 thru 10-3	All	F
36	3	10CLH16 Request, p. 1	2-6, 7-10, 14-20, 24-25, 34-39	F
37	3	10CLH16 Request, p. 2	1, 25-28, 30-32, 35-36	F
38	3	10CLH16 Request, p. 3	7 - 8	F
39	3	10CLH16-4 (Item 2)	8 - 14	F
40	3	10CLH16-6 (Item 4)	10 - 11, 15 - 17	F
41	3	10CLH16-8 (Item 6)	7 - 14	F
42	3	10CLH16-10 (Item 11)	7 - 10	F
43	3	10CLH16-11 (Item 12)	7 - 9	F
44	3	10CLH16, Item 1, p. 1	7 - 10, 13 - 14	F
45	3	10DML4.10 - 4.21	All	F
46	3	10DML4.23 - 4.34	All	F
47	3	10CLH19-1	2 - 5, 7 - 13	A
48	3	10CLH19-2	7 - 11, 13 - 19, 28 - 42	A
49				
50	4	12-3, 9	13-52, Col. B,C,D,E	B, C
51	4	12-3, 10	7-57, Col. B,C,D,E	B, C
52	4	12-3, 11	7-57, Col. B,C,D,E	B, C
53	4	12-3, 12	7-31, Col. B,C,D,E	B, C
54	<u> </u>			
55	5	34-1.1 thru 34-1.4	All	F
56	5	42-29.1	4 - 13	Е
57	5	46-3	17	D
58	5	46-5	17	D
59	5	46-7	17	D
60	5	46-11	17	D
61	5	48-3	20	D
62	5	48-10	20	D
63	5	48-15	20	D
64	5	50-1.1 thru 50-1.4	All	A, C
65				
66	6	None		

		BellSouth Telecommun		
		FPSC Staff Audit	_	
		1995 Surveillance Re	port	
		Summary of Proprietary Inf	formation	
	Includ	led in Auditor Workpapers ar	nd Audit Report	
			Assert	Dance
	Binder			Reason
	Reference	Page Number(s)	Line(s)/ Column(s)	Proprietary
67	7	53, p. 1	7-8, 11-12, 13-15, 20-32	F
68	7	53-1	3-4, 7-8, 13-16	F
69	7	53-2, p. 1	All	F
70	7	53-2, p. 2	All	F
71	7	53-3, pp. 1 thru 3	All	F
72	7.	53-4, p. 1 of 19	6 - 7, 10 - 11	F
73	7	53-4, pp. 2 thru 18	All	F
74	7	55-3	All	F
75	7	55-4	All	F
76	7	55-5	All	F
77	7	57-1.1	5 - 8, 10 - 16	A
78	7	57-1.2	7-11, 13-19, 28-42	A
79	7	57-1.3	8 - 40	A
80	7	57-1.4 thru 57-1.5	All	Α

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