State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

June 28, 2006

TO:

Marguerite H. Lockard, Commission Deputy Clerk II, Division of the Commission

Clerk & Administrative Services

FROM:

Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance &

Consumer Assistance

RE:

Docket No: UNDOCKETED; Company Name: Sprint Florida, Inc.

Audit Purpose: Regulatory Assessment Fees (RAF) 2003 - 2004

Audit Control No: 05-244-4-1

Volumes 2 & 3 of the audit work papers and Pages 5-22 of the audit report are forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The remaining audit report and Volume 1 have been filed as unclassified in RCA files.

The audit exit conference was held June 23, 2006.

An attached index lists all confidential material.

Attachments: Confidential Document Index

Volumes 2 & 3 Pages 5 - 22

CDI - 05827-CL VOLI 05828-06

VOLT 05829-06

PQS5-22 05830-06

Cc:

Office of General Counsel

Robert Freeman

DOCUMENT NUMBER-DATE

05827 JUN 29 8

COMPANY: TITLE:

SPRINT NEXTEL

LIST OF CONFIDENTIAL WORKING PAPERS

WP NO	DESCRIPTION	NO OF PAGES
Report		1
5	Planning	
10-1	Requests 1 thru 21	6
12summary	Summary of 10-K Reconciliation	
12	Reconciliation to 10-K	
12-1	Sprint Income Statement	
12-2	Sprint B/S	1
12-3	Sprint Income Statement	
12-4	Sprint B/S	1
12-5	10-k Local by Business Unit	
12-5/1	2003 Diff between Reg I/S and GAAP I/S	
12-5/1-1	2003 GAAP I/S	
12-5/1-2	2003 Reg I/S	
12-5/2	2004 Diff betwee Reg I/S and GAAP I/S	<u> </u>
12-5/3	SPSI Reconciliation	<u> </u>
12-5/3-1	SPSI Income Statement	
12-5/3-2	SPSI Income Statement	
12-5/3-3	SPSI Income by State	
12-5/3-4	SPSI Income by State	
12-5/4	SPSI Revenue	
12-5/5	SPSI Uncollectible	
12-5/6	SPSI Revenue Reconciliation	
12-6	SCCLP Gloal Market I/S	1
12-6/1	SCCLP Revenue Reconciliation	
12-6/2	SCCLP Revenue by State	
SECTION 41		
41	SCCLP Summary of procedures and	
	Findings	
41-1	SCCLP Revenue Reconciled with T/B	
41-1/1	SCCLP Compilation of RAF Revenue	
41-1/3	SCCLP Reconciliation of Revenue	
41-1/3-1	Warehouse Data	
41-1/3-2	Warehouse Data	
41-1/3-3	Reconciliation of Warehouse Data	
41-1/3-3/1	Warehouse Data	
41-1/3-3/2	Reconcilation of Warehouse to RAF	
41-1/3-3/2-1	Reconciliation of Warehouse Data	
41-1/3-3/2-1/1	Promotion Data	
41-1/3-3/2-1/2	Billing Systems	
41-1/3-3/2-1/3	Detail of Billing Systems	
41-1/3-3/2-2	Reconciliation of Warehouse to RAF	
41-1/3-3/2-3	Reseller Revenue	
41-1/3-4	Reconciliation of 10-K to Global Mkt I/S	
41-1/3-5	Reconciliation of Warehouse Data	
41-1/3-6	Reconciliation of Warehouse Data	
41-1/3-6/1	NonUsage and Domestic Warehouse Data	
41-1/3-7	Other CLEC Data - SMNI	
41-1/3-7/1	SMNI I/S	
41-1/3-8	Reconciliation Adjustment	
41-1/3-9	products not billed through Warehouse	
41-1/3-10	SMNI Data	
41-1/3-11	Allocation of FI Rev to Fomr 499	
41-1/3-12	Relay Revenue	
41-1/5	2003 decrease in revenue	
41-1/6	Relay Payments	
41-1/6-1	Relay Payments	
41-1/6-2	Relay Payments	
41-1/6-3	Relay Payments	
41-1/6-4	Relay Payments	
41-1/6-5	Relay Payments	
41-1/6-6	Relay Payments	

COMPANY:

SPRINT NEXTEL

TITLE:

LIST OF CONFIDENTIAL WORKING PAPERS

WP NO	DESCRIPTION	NO OF PAGES
41-1/6-8	Access Lines	1
41-2A Summary	SFI Summary of Procedures and Findings	
41-2	SFI 2003 Diff Reg I/S and GAAP I/S	2 5 6 6 3 2 2
41-2/1	SFI Operating revenue -GAAP 2003	6
41-2/2	SFI Regulated I/S 2003	6
41-2/4	Inter/Intrastate Matrix	3
41-2/4-1	Functional Revenue Accounts	2
41-2/5	Diff between GAAP Non Reg and Reg I/S	2
41-2/5-1	SFI GAAP Non Reg I/S	1
41-2/5-2	SFI FCC Reg I/S	1
41-2/5-3 41-2/5-4	SFI GAAP Non Reg I/S	1
41-2/6	SFI FCC Reg I/S Rent Revenue	1
41-2/7	Customer Operations Revenue	1
41-2/8	Other Incidental Revenues	
41-2/8-1	Other Incidental Revenues	1
41-2/9	SFI Payphone Revenue	
41-2/9-1	SFI Payphone Revenue	1
41-2/9-1/1	SFI Payphone Revenue	- 2
41-2/9-1/2	SFI Payphone Revenue by Month	2
41-2/9-3	Amounts Paid for SFI	2 1 2 2 2 1
41-2/10-1	Relay Payments	1
41-2/10-2	Relay Payments	5
41-2/10-3	Relay Payments	5
41-3	SFI 2004 Revenues	
41-3/1	SFI GAAP I/S 2004	5 6 3 1
41-3/2	SFI Regulated I/S 2004	6
41-3/4	SFI Inter/Intra Matrix	3
41-4	SPSI Reconciliation of Revenue	1
41-4/1	SPSI Revenue	1
41-4/2	SPSI Reconciliation of Revenue	1
41-4/2-1	SPSI detail of revenue 2003	1
41-4/2-2	SPSI Revenue Streams	1
41-4/2-3	SPSI Revenue Streams	1
41-4/2-4	Revenue Streams	2 8
41-4/2-5	SPSI Allocation Factors	
41-4/3	SPSI Intrastate Determination	1
41-6	Access Revenue Separations	5
SECTION 43		
43	SCCLP of Amounts Paid to Others	1
43-1	Compilation of Amounts Paid to Others	
43-1/1	SCCLP Amounts Paid to Others	2
43-1/1-1	Percents - Amts Paid to Others	1
43-1/2	Amts Paid to Others CLEC	1
43-2	SFI Amounts Paid to others	3
43-2/1	SFI Amounts Paid to others	4
43-2/2	Detail of Amounts Paid to others	1
43-2/2-1	Detail of Amounts Paid to others	1 8 2 2 2 2 2 2 1
43-2/2-2	Invoice for Amounts Paid to Others	2
43-2/2-3	Invoice for Amounts Paid to Others	2
43-2/2-4	Invoice for Amounts Paid to Others	2
43-2/2-5	Invoice for Amounts Paid to Others	2
43-2/2-6	Invoice for Amounts Paid to Others	1
43-2/2-7	Invoice for Amounts Paid to Others	1
43-2/2-8	Invoice for Amounts Paid to Others	1
43-2/2-9	Invoice for Amounts Paid to Others	1
43-2/2-10	Invoice for Amounts Paid to Others	1
43-2/2-11	Invoice for Amounts Paid to Others	1
43-2/2-12	Invoice for Amounts Paid to Others	1
43-2/2-13	Invoice for Amounts Paid to Others	5
43-2/2-14	Invoice for Amounts Paid to Others	1 1 1 1 5 2 3 3
43-2/2-15	Invoice for Amounts Paid to Others	3

COMPANY:

SPRINT NEXTEL

TITLE:

LIST OF CONFIDENTIAL WORKING PAPERS

		NO OF	
WP NO	DESCRIPTION	PAGES	
43-2/2-17	Invoice for Amounts Paid to Others		3
43-2/2-18	Invoice for Amounts Paid to Others		2
43-4	SPSI Amounts Paid to Others		1
43-4/1	SPSI payments to Others		1
43-4/1-1	SPSI payments to Others		1
43-4/1-2	SPSI payments to Others		1
43-4/2	Adjustments for SPSI payments to Others		11
43-4/3	Adjustments for SPSI payments to Others		20
43-4/4	Adjustments for SPSI payments to Others		2