

(PBC)

11. 14. 82	11:24AM	227
40-1		
1-12		
5-1		
1-7		

THE KAL TER LATHAM COMPANY 17081 545-8787

(PBC)

11/23/92

Sincerely,
John D. Dracoll
for Warren Billings

F01B01W 002403

924

11. 14. 92 11:24AM

THE WALTER LATHAM COMPANY (708) 345-8787

40	-1
1	-12
5	-1
1	-7

() Southern Bell Telephone & Telegraph 11/11/90
 Out of Period Expenses
 (P67) TVE 12/31/91 JME 11/23/92

Amended Page Four of concurrence letter dated December 20, 1990:

BellSouth concurs with the transfer of \$6,722,766 from AT&T to BellSouth;
 however, BellSouth reserves the right to have its actuary audit and review
 the information used to calculate such amount and to change the amount of the
 transfer in accordance with such audit and review.

Roy B. Howard

Roy B. Howard
 Senior Vice President - Corporate Human Resources
 BellSouth Corporation

12/28/90

F01B01W 002404

624 11.14.92 11:24AM P5

40-1	
1-12	
5-4	
1-7	

THE WALTER LATHAM COMPANY (708) 345-8787

(PBC)

9m4
11/23/92

84

AT&T	1/1/85	
	1/1/88	
BellSouth	1/1/85	4.504
	1/1/88	4.254*

15
16

AT&T	1/1/85	
	1/1/88	
BellSouth	1/1/85	4.50%
	3/1/88	4.25%*

* With a minimum increase of \$200 annually.

FO1B01W 002405

11. 14. 82 11:24AM

THE ALTERNATIVE COMPANY (708) 545-8700

(2)

ATTACHMENT II

BELLSOUTH CORPORATION
ANALYSES OF PAYMENT FOR AD HDC PENSION INCREASES GRANTED 1/1/88
UNDER ARTICLE XII OF THE UNFUNDED POST-RETIREMENT COST-SHARING AGREEMENT
AND SECTION 2 UNDER THE 1983 FORCE REDUCTION COST AGREEMENT
12/31/90

[illegible]

FO1B01W 002407

$$\begin{array}{r} 40-1 \\ 1-12 \\ 5-1 \\ 1-1 \end{array}$$

BELLSOUTH CORPORATION
ANALYSES OF DISABILITY BENEFITS AND AD HOC PENSION INCREASES
SINCE DIVESTURE BUT PRIOR TO JANUARY 1, 1988
12/31/90

		1990		
		COST SHARING	FORCE ADJUSTMENT	TOTAL
PAYMENT RECEIVED				
1.	Disability Benefit Amortization Payment	587,343	0	587,343
1.	Ad Hoc Amortization Payment	1,150,281	334,944	1,485,225
	TOTAL	1,737,624	334,944	2,072,568
BY COMPANY		SBT	SCBT	
5.	Ratio - Disability	51.39%	48.61%	100.00%
6.	Actual Reimbursement	301,836	285,507	587,343
7.	Ratio - Ad Hoc Pension Increases	52.41%	47.59%	100.00%
8.	Actual Reimbursement	778,406	706,819	1,485,225
	TOTAL	1,080,242	992,326	2,072,568

$\frac{40-1}{1-12}$
 $\frac{5-1}{1-1}$

$\frac{40-1}{1-12}$
 $\frac{5-1}{1-1}$

FOIb01M 002408

11.14.82 11:24AM

RECEIVED
 Southern Bell Telephone & Telegraph
 Dept of Period Expenses
 TVE 12/31/91
 11/18/92
 11/11/92

sample 49C

4/2/92
5/1/92
11/4/92

(PDC)

-65

Settlement of the pre-divestiture (EEOC vs AT+T)
class action suit in 1991 - Booked 12/91 FKL, Item 8

See Page 66

$$\frac{40-1}{1-12} = \frac{39}{-11} = -3.545$$

(w/s A)

16,350,436 | 158,638,727

$$\frac{40-1}{1-12}$$

13,376

4.036 $\frac{1}{2}$

23,576

(27, 612)

~~+~~ Recalculated by staff

FO1B01W 002409

[illegible]
$$\frac{H_0 - 1}{1 + 12}$$

Out of Period EXPENSES

TYPE 1431/91

11/2/92
4/11/92
11/4/92

PBC

66

- 3 -

- Dr. Expense**

17
18
19

- CEAP**
Gr. 7370.9000

29
30
31

CEAF
PR. 7540.9200

$$\begin{array}{r} 40-1 \\ 1-12 \\ \hline 8 \end{array}$$

- Gr. 6728.9000
RC J0000000

39
39
40

Company Total	\$ 567,528
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F01B01W 002410

TAT T 07.00 76.10.10

[illegible]

Southern Bell Telephone & Telegraph

Out of Period Day

TYE 12/31/91

WJ 11/19/91

8/11/91

11/18/92

(PBC)



Southern Bell

F. V. King, Jr.
Operations Manager
Corporate Matters

20477 Southern Bell Center
875 West Peachtree Street, N.E.
Atlanta, Georgia 30376
404 529-6266

December 11, 1991

Ms. Susan Smith-Creel
Operations Manager
16E02 Campanile
Atlanta, Georgia

Dear Ms. Smith-Creel:

For your information, we are showing below the percent distribution of net average investment by states for the month of November, 1991.

Florida 42.0373 %

Georgia

North Carolina

South Carolina

TOTAL 100.0000 %

Yours truly,

FVK
Operations Manager-
Corporate Matters

Copy To: John Mosley
Arnes Alkins
Dell Coleman
Celesta Cooper
Ann Gurn
Emily Jorgensen
Lillian Davis
Glenda Nolan

KE0039

F01B01W 002411

A BELLSOUTH Company

P 60

11.14.82 11:24AM

Southern Bell Telephone & Telegraph
Out of Period Adj.

(PBC)

TYE 12/31/91

8/m/e
11/14/92

Item # 9

Rec 91 Closeout letter, Item 8

101,050

240,381.69
X .420373
101,049.97

40-1
1-12
8-1

40-11-12/8-11-1

92

F01B01W 002412

11.14.82 11:24AM									
40-1									
1-12									
8-1									
1									

[illegible]

TYE 12/31/91

P 03

Birmingham, Alabama
December 18, 1991

FROM: Selena Patterson

A circular stamp with a thick black border. Inside the border, the text "DEC 24 1991" is printed in a bold, sans-serif font. Below the date, the letters "FBI" are visible, though partially obscured by the stamp's design. The stamp is slightly tilted and has a grainy, high-contrast appearance.

Southern and South Central had previously accrued a combined amount of \$9.5 million as a contingent liability related to this case. Since the settlement amount is less than the amount previously recognized, adjusting journal entries will be necessary. Southern and South Central should record their proportionate share of the following:

- ✓ 1) The original accrual of \$9.5 million should be reversed by crediting account 7370.9000, "Special Charges - Other."
- ✓ 2) The actual settlement amount of \$8,321,854.50 should be recorded by debiting account 7370.9000.
- ✓ 3) Accrued interest of \$437,609.80 should be recognized by debiting account 7540.9200, "Interest Not Related to Capital Obligations" (see attached calculation of the interest amount).

If you have any questions or need additional information, please call Jim Byrd (977-3212).

Helena

Attachments

cc: F. E. Dennis
R. C. Scheyne
W. S. Reid
E. P. Martinez

FC 5E47 1478
FC 5E46 780
7540.9280

F01B01W 002415

பெயர்

11. 14. 92 11:24AM

[illegible]

Southern Bell Telephone & Telegraph
Out of Period Expenses
TVE 12/31/91

8/11/92
11/18/92
P4

17-Dec-91

Calculation of Interest
ESOC v. AT&T Technologies
1991

	Beg. of Mo. Principle	Interest Accrued @ 6.21%	Payments	End of Mo. Principle
Settlement 3/4/91				8,321,854.50
March, 1991	8,321,854.50	38,228.09		8,360,082.59
April, 1991	8,360,082.59	42,670.78		8,402,753.37
May, 1991	8,402,753.37	44,818.19		8,447,571.56
June, 1991	8,447,571.56	43,116.78		8,490,688.34
July, 1991	8,490,688.34	44,779.34		8,534,965.68
August, 1991	8,534,965.68	45,019.51		8,579,985.19
September, 1991	8,579,985.19	43,795.16		8,623,774.36
October, 1991	8,623,774.36	45,483.91		8,669,258.27
November, 1991	8,669,258.27	44,248.84		8,713,507.11
December, 1991	8,713,507.11	45,957.19		8,759,464.30
Total		437,609.80		

FO1B01W 002416

PSB

11.14.92 11:24AM

P2

40-1
1-12
8-1
1-2
1

26/11/21

4/11/92

— 60

payment - Item 4 May 1991 Plaintiff Letter)

$$\frac{10-1}{1-12} = \frac{9}{-11} = -\frac{9}{11}$$

91.9123904

218,209 N

72.7068264

158,653 #

(8, 726) #

(50.975) #

(98.952) #

11-24-92

Refus Brown in Hal Paisant's office said there is usually a 2 year lag in ATT payment of medical-dental claims. Sometimes they do pay within 12 to 18 months. We can't say for sure if there will always be a 2 year lag. Just that there has usually been.

Judy

-F01B01W 002417

40-1
1-12
6

S.N. - 384
(4-58)

WILSON JENSEN COMPANY 1000 1st Ave. S.W.

DKK 65

Date: May 24, 1991

To: Dorothy E. Parker, Operations Manager - South Central Bell
Fred V. King, Operations Manager - Southern Bell

From: Larry E. Glover, Operations Manager - BellSouth Corp.

Subject: AT&T Reimbursement of 1989 Medical and Dental Claims.

We recently received a reimbursement of \$9,144,116 representing 1989 medical and dental claims from AT&T in accordance with the Unfunded Post-Retirement Benefits Costs-Sharing Agreement and the 1983 Force Adjustment Cost-Reimbursement and Indemnification Agreement. This reimbursement was due in December, 1990, but was delayed because of an audit by AT&T on the claims submitted. This reimbursement does not include payment for 1989 HMO and Medicare Part B expenses which will be reimbursed at a later date (Attachment II). This reimbursement includes interest for \$1,152,418 and an adjustment for 1988 Medicare Part B claims in the amount of \$34,440.

Of the \$9,144,116 received, only \$7,957,258 represents the reimbursement for medical and dental claims after excluding interest and the 1988 Medicare Part B adjustments. Therefore, the following entry is required based upon the expected receipt of cash from BellSouth Corporation (Attachment I):

ENTRI 1

Southern Bell

Debit	Accounts Receivable-BellSouth Corp	
Credit	Accounts Receivable-AT&T	A/C 1190.2400
Debit	Other Benefit Payments	A/C 6728.1300
Credit	Interest Income	
Credit	Other Benefit Payments	A/C 6728.1300

bursement
1988
required
ion

Adjustment due
to accrued
change from
1-2-90
letter
attach

40-1
1-12
6-1
6-1

*4,937,823
(5,136,300) (3,769,873) ②
① 339,381 (527,046) ①
(622,306) ✓
(18,598) ①

① = (545,644)

South Central Bell

Debit	Accounts Receivable-BellSouth Corp	
Credit	Accounts Receivable-AT&T	A/C 1190.2400
Debit	Other Benefit Payments	A/C 6728.1300
Credit	Interest Income	
Credit	Other Benefit Payments	A/C 6728.1300

4,206,293
(3,863,700)
203,361
(530,112)
(15,842)

The reversal of the Account Receivable-AT&T is based upon our January 2, 1990 letter which provided the estimated reimbursements from AT&T for 1989 medical and dental claims (Attachment IV).

F01B01W 002420

$$\$1,366,427 - 839,381 = \$527,046$$

906

11. 14. 82 12:01PM

40	* includes interest + Healthcare Part B only.	
41		40-1
42		1-12
43		6-1
		1

THE WALTER LATHAM COMPANY 17081 348-8787

二

Larry Glover
owner

[illegible]

Page 7 of 11

Page	017
Date	May, 1991
Title	Headquarters

Page 4 of 10 **Q.N.F.R.**

Date	Initials	Name	Grade	Section	Teacher	Subject	Score	Comments	Student's Work			Teacher's Initials	Date
									Page	of	Pages		
10/10/10	ABC	John Doe	5	1	Mr. Smith	Math	85	Good work on fractions.	10	15	25	ABC	10/10/10
10/11/10	DEF	Jane Smith	5	2	Mr. Smith	Math	78	Needs more practice on decimals.	10	15	25	DEF	10/11/10
10/12/10	GHI	Mike Johnson	5	3	Mr. Smith	Math	92	Excellent understanding of the material.	10	15	25	GHI	10/12/10
10/13/10	JKL	Sarah Lee	5	4	Mr. Smith	Math	88	Good progress on algebra.	10	15	25	JKL	10/13/10
10/14/10	MNO	David Kim	5	5	Mr. Smith	Math	75	Needs review on geometry.	10	15	25	MNO	10/14/10

W/F	66204401	5676	67251300	10-1	2.5.1	24564400
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DATE	06/20/40	TIME	0000	5040	19011100	EX. 49374230
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<i>Betty Jordan</i>	Apprentice	4937823
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7 April 2005 1h See See
for OPERATIONS MANAGER

404

11. 14. 92 12:01 PM

(202)

Southern Bell Telephone & Telegraph
Dept of Power & Telecom.
IN# 12/3/91 11/14/91

TYE 12/31/91

24/M/03
11/11/97

TKK 65

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40-1	1-12	6-7	1-2
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~~(PBC)~~

TYE 12/31/91

11/18/92

Item # 7
May 9/

Cloaset letter, Item 4

23 7,4/0

$$5215,644 \times 4351 = 237410$$
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$$\begin{array}{r} 40-1 \\ 1-12 \\ 6-1 \\ 1-1 \\ 1-1 \end{array}$$
$$\begin{array}{r} 407 \\ 1-12 \\ \hline 6-1 \end{array}$$

F01B01W 002423

[illegible]

SOUTHERN BELL TELEPHONE COMPANY
 PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE
 REPORT- FB26 CUMULATIVE PRORATE RESULTS

FIDIAL PROCESSOR
 REPORT PERIOD- MAY
 TODAY'S DATE- 06/07/91

RETENTION PERIOD- 3 MONTHS
 1991 PASS- 24 PROGRAM- FB0226
 PAGE- 38

XXXX PRORATE 16

LOOK-UP KEY VALUES: 67281000

FCT NUM	ACCOUNT CODE	A ACC T MOD CODE	FUNC LOCATION	GEOGRAPHIC CHARGE	RESPONSIBILITY ORIGINATING	CDE CDE	ENV DI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED NR-QTY	PRORATED AMOUNT
001			OH F								0191	.4351000		.00
002			OH G								0191			
003			OH H								0191			
004			OH S								0191			

TOTAL 1.0000000 .00

XXXX PRORATE 16

LOOK-UP KEY VALUES: 67281100

FCT NUM	ACCOUNT CODE	A ACC T MOD CODE	FUNC LOCATION	GEOGRAPHIC CHARGE	RESPONSIBILITY ORIGINATING	CDE CDE	ENV DI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED NR-QTY	PRORATED AMOUNT
001			OH F								0191	.4351000	1192.91	24251.90
002			OH G								0191			
003			OH H								0191			
004			OH S								0191			

TOTAL 1.0000000 2741.63 55738.51

XXXX PRORATE 16

LOOK-UP KEY VALUES: 67281200

FCT NUM	ACCOUNT CODE	A ACC T MOD CODE	FUNC LOCATION	GEOGRAPHIC CHARGE	RESPONSIBILITY ORIGINATING	CDE CDE	ENV DI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED NR-QTY	PRORATED AMOUNT
001			OH F								0191	.4351000		933.05
002			OH G								0191			
003			OH H								0191			
004			OH S								0191			

TOTAL 1.0000000 2144.46

XXXX PRORATE 16

LOOK-UP KEY VALUES: 67281300

FCT NUM	ACCOUNT CODE	A ACC T MOD CODE	FUNC LOCATION	GEOGRAPHIC CHARGE	RESPONSIBILITY ORIGINATING	CDE CDE	ENV DI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED NR-QTY	PRORATED AMOUNT
001			OH F								0191	.4351000	110.1	583146.99-
002			OH G								0191			
003			OH H								0191			
004			OH S								0191			

TOTAL 1.0000000 1340259.74-

FOI BOLD 002424

(PSC)
 Southern Bell Telephone & Telegraph
 Div of Federal Communications Commission
 1/18/92

Southern Bell Telephone & Telegraph

Out of Period Expenses

TYE 12/31/91

4/11/92
11/18/92

Attachment I

PH-55

17

INTEROFFICE MEMORANDUM

Date: 21-May-1991 07:43am EDT
From: Susan G. Fowler
POWLER_S AT A1 AT BISVB1
Dept: BSHRA
Tel No: 404-527-5520

TO: Joe Johnson

(JOHNSON_J AT A1 AT BISVA1)

CC: Betty M. Smiley

(SMILEY_B AT A1 AT BISVB1)

Subject: AT&T Reimbursement

Joe:

Below is my breakdown of the AT&T Reimbursement. I have figured it two ways. Wasn't sure how Bill had done it in the past or if you got any breakdown with the check. I also didn't include Medicare or HMO, since it was not included on the check (is that correct?). So here goes.

Method 1 - Medical and Dental figured separately.

	Medical		Dental	
Southern	\$24,070,438	54%	\$2,374,333	58%
South Central	\$20,525,758	46%	\$1,861,907	42%
	<u>\$44,596,196</u>		<u>\$4,236,240</u>	

Method 2 - Medical and Dental figured together.

Southern	\$26,644,771	54%
South Central	\$22,387,665	46%

The above numbers are based on the numbers we provided initially to AT&T.

It can also be figured by the individual groups, (that is, Group 1, Group 2, Group 3). If you would like me to figure that way, please let me know. Won't take long at all.

Let me know if you need anything else. Am still waiting on new tape from AT.

Susan

FO1B01W 002425

812

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1-2

WALTER LATHAM COMPANY (708) 348-0797

() Southern Bell Telephone & Telegraph *WJH/JS*
 Out of Period Expenses *11/11/90*
 TYE 12/31/91 *11/18/92*
 (RBC)

DRG5

South Central Bell

Debit	Accounts Receivable-BellSouth Corp		\$ 525,407
Credit	Accounts Receivable-AT&T	A/C 1190.2400	1,196,875
Debit	Medical Benefits	A/C 6728.1300	671,468

The monthly accruals for 1990 will reflect the downward adjusted factors and will be forthcoming in January, 1990.

Any questions in regard to the above should be directed to Fred Kershaw at (404) 249-2983 or Stephanie Pulliam (404) 249-3035.

Larry Glover

F01B01W 002427

11:14:52 12:01PM P20

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(PBC)

NOV-10-1932 11:10 PM EST HULLS SUB

14

53-25064

P. 251

X58-2

23

Payment has been received from AT&T for the 1988 Medical expenses. The 1988 Disability and Ad Hoc Pension Benefits were previously received by you in July 1989 and should have been recorded in accordance with our December, 19, 1988 memo.

Based on the December 19, 1988 memo, the accrual for 1988 medical expenses was adjusted downward to \$8,085,488; \$4,032,405 and \$4,053,083 for Southern Bell and South Central Bell, respectively. The payment received for these expenses totaled \$5,175,388; \$2,628,332 for Southern Bell and \$2,546,956 for South Central Bell. In addition, interest was received on these reimbursements.

ENTRY 1

Debit	Accounts Receivable-BellSouth Corp		\$ 2,977,741
Credit	Accounts Receivable-AT&T	A/C 1190.2400	4,032,405
Debit	Medical Benefits	A/C 6728.1300	1,404,073
Credit	Interest Income		349,409

Debit	Accounts Receivable-BellSouth Corp	\$ 2,859,194
Credit	Accounts Receivable-AT&T A/C 1190.2400	4,053,083
Debit	Medical Benefits A/C 6728.1300	1,506,127
Credit	Interest Income	312,236

F01B01W 002429

104

04:57 PM 28:01:00

[illegible]

THE WALTER LATHAM COMPANY

1999-145-0721

(PBC)

10

X96-2

P. 32

24

204

11. 19. 82 04:57 PM

[illegible]

(RBC)

11-19-82 03:57PM P003 #18

NAVJAG-1572 11/12 17441 201. 11/12 3413

iv

25 - X96-8

\$ 525,407
1,234,875
671,468

Any questions in regard to the above should be directed to Fred Ranshaw at (404) 249-2983 or Stephanie Pulliam (404) 249-3035.

Harry Love:

F01B01W 002431

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11. 18. 92 04:57 PM P3

[illegible]

THE WALTER LATHAM COMPANY

1700) 1-800-878-3

SOUTHERN BELL
SYSTEM: CORPORATE ONLINE PROCESSING SYSTEM
RETENTION: PERMANENT

PAID: 1/2.

JOURNAL ENTRY: //

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***** RETENTION: PERMANENT *****
OTC SRC  FA  TRAN  JOURNAL ENTRY: 11-
CODE  ADJ  DATE  RCD  RCC  JSC  FC/EC  EXTG  |  ACCOUNT  |  (BIT
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CORP  JAS200000  JJ0000000  SCAD,  CY1 N  170  1100  2,977,741.00 OR 0001 11-1
*****  *****  *****  *****  *****  *****  *****  *****  |  *****  |  *****
COMMENTS:

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COMMENTS:

CONF JAS200000 JAS000000 SCBA, CY1 N 1410 0000

COMMENTS:

CORP
 JAL200000 JJ0000000 5676 / CRY H 6723 / 1300 M
 5,444,121.0000

COMMENTS

12 CORP J44200000 JJ0908000 5676, 0000 1730 1300

CONTENTS:

14 CORP J16200008 J0000000 5676 / 01 11 73 18M

COMMENTS:

16 CORP J46200000 J40000000 567101 1538

COMMENTS.

-----CORP-----

-----J44200000 J40000000. JE21, cty n 7520 0000-----

CONTENTS:

21 CORP JALIS0000 JJ0000000 5521, CYN 7320 0000

CONTENTS

CONFIDENTIAL

CONTENTS

CORP

25 COMMENTS: IN 0910

COMMENTS:

The Above entries are for Adjustment of 1988
AT&T Medical Expense.

Southern Bell Telephone & Telegraph Co. 11/11/90
Out of Period Expenses 23/M/90
11/23/92

11-19-92 03:00PM 2013 #18

238

11. 19. 92 04:40 PM

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The above 5 entries are for reimbursement of ATST
1989 Disability Benefit + ad Hoc penalty Benefit
(385,428.00) (917,700.00)

Southern Bell Telephone & Telegraph Co. 11/21/90
Out of Period Expenses 2/11/92
11/23/92

11-18-92 03:40PM P014 #18

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FOI B01W 002434

Ed 1. 18. 92 04:40PM

SOUTHERN BELL
 SYSTEM: COMPANATE ONLINE PROCESSING SYSTEM
 RETENTION: PERMANENT

DATE RECEIVED: JUL

OTC SRC	FA	TRAN														
CODE	ABJ	DATE	NO	NCE	JSC	PC/EC	EXTC	MAIN	ACCOUNT	LIN	TYPE	UNIT	INT	CHRG	UNIT	CHRG
CORP			J44200000	JJ0000000		56741		EXTC	16728	1300						

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CORP JA6200000 JJ0000000 / CY1 H

COMMENTS:

CORP JA4280800 JJ0080400 / CV1 M

COMMENTS:

CORP JA6200000 JJ0000000 / CVI N

CONTENTS:

CORP J16200000 JJ00000000 / CY1 M

CONTENTS:

CORP JAL200000 JJ0000000 / CY1 H

CONTENTS:

CORP J44200000 J45000000 / CY3 H

CONTENTS:

COMP J44200000 J40000000 / CY1 M

COMMENTS:

CORP J46200000 JJ0000000 / CYL H

COMMENTS:

CORR JA200000 JN000000 / C/M

CONTENTS:

11-19-92 03:40PM P015 #18

Southern Bell Telephone & Telegraph - 11/21/90
 Out of Period Expenses - 2/11/92
 11/23/92

8/11/23/92

7-9

Southern Bell Telephone & Telegraph Co. Inc.
Out of Period Expenses 11/27/91
11/29/91

11/29/20

10/10/10

003

April 1989

Headquarters

[illegible]

P-05X

11-10-82 03:40PM P005 #18

84

FOI B01W 002438

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6.2

THE QUALITY IN A TREATY COMPANY
(706) 445-6783

002
June 1957
Headquarters

Page No	File	Page Count	Year	Sub	Section	Project Code	Total Quantity	...	Total Quantity	Total Amount	ST Field
BAPEC	80	GNPR	18	39	06	0002				40700000	

[illegible]

Betty J. Jordan	Mr. Kline		47000.00
Shirley H. Johnson	Mrs. Kline		47000.00

11-19-82 03:40PM P007318

X-95X

(120)

Southern Bell Telephone & Telegraph Co. Inc.
Out of Period Expense 11/29/91
TVE 12/31/91 11/30/91

-FOI B01W 002440

11. 19. 92 04:40 PM

10-11-12

002
August, 1989
Headquarters

10-11-61

Betty Jordan
AB

6/29/95

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001
September 1989
Headquarters

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13</																																																																																							

[illegible]

Southern Bell Telephone & Telegraph Co. 1/11/19
Out of Period & Expense 11/17/19
TVE 12/31/91 11/26/91

11-19-92 03:40PM P008 #1P

4

FOI B01W 002443

9

(20)

Southern Bell Telephone & Telegraph Co. Inc.
Out of Period & Expense 11/29/40
TVE 12/31/91 11/29/40

11/10/11
6/17/12
11/29/12

General Purpose Keypunch Form

57-45706

804

Line 1+2 Accrual for certain 1989 Post Retirement Expenses due 12/31/89
 Lines 3+4 Additional accruals for certain 1989 At the Pension Package

001
(9-89)

Headquarters

Part ID	PCB	Part Desc	Qty	Unit	Number	Serial Count	Test Count	Cost Count
99Pcc30	ENRPLK	BA99	100					31350000

[illegible]

71. 19. 92 04:40PM

FOI B01W 002444

019

John L. Thomas
R. Humphreys

Open Hollada,

1947-50.00

1,3. 635 0000

[illegible]

0-7 0.000 26
17-0000

101

001

October, 1959

Headquarters

53661900

536 619.00
536 619.00

11-19-92 03:40PM...FBI/DOJ

X98-X

(100)

Southern Bell Telephone & Telegraph Co. Inc.
 Out of Period & Expensed 11/27/98
 FYE 12/31/91 11/29/99

11/12/2019

FOI B01W 002445

1. 19. 92 04:40PM

~~W. 21-1~~

General Purpose Key Punch Form

Line #2 Accrual for Certain 1989 Medical Related Expense - 81989ACC1
 Line #3+4 Accrual for Certain 1989 Ad Hoc Pension Increase - 81989ACC2
 Line #5+6 Accrual for Certain 1989 Disability Benefits - 81989ACC3

Page 1
 CO3
 (November 15)
 Co. Headqu

Form #	Form Title	Form Number	Form Description	Form Amount
81989ACC3	EMPLOYEE PENSION	11/1/89		536,610.00

Form #	Form Title	Form Number	Form Description	Form Amount
81989ACC3	EMPLOYEE PENSION	11/1/89		536,610.00

Buckley-Jordan

536.61
 536.61

ACC1 - Medical Related Exp. Accrual, Nov. 1989
 ACC2 - Ad Hoc Pension Accrual, Nov. 1989
 ACC3 - Disability Benefits Accrual, Nov. 1989

(198)

Southern Bell Telephone & Telegraph
 Out of Period Expenses
 11/23/91

11	12	13
14	15	16
17	18	19
20	21	22
23	24	25
26	27	28
29	30	31
32	33	34
35	36	37
38	39	40
41	42	43
44	45	46
47	48	49
50	51	52
53	54	55
56	57	58
59	60	61
62	63	64
65	66	67
68	69	70
71	72	73
74	75	76
77	78	79
80	81	82
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86	87	88
89	90	91
92	93	94
95	96	97
98	99	100

FOI B01W 002447

11/18/92 04:40PM

Southern Bell Telephone & Telegraph
Out of Period Expense
TYE 12/31/91

WJ 12/1/92
4/11/92
11/3/92

(PBO)

62

Out of Period Expense

- Item 5, January Closeout letter - payroll envelop file from headquarters payroll, was processed twice in December, 1990 - corrected in January 91

Increase Expense for 1991	See Page 64	*417,696	(40-1 1-12)
% Reg.	1,639,380,039 / 1,593,532,659	90.3264%	
Reg. Portion		377,290	
% Intrastate	1,086,477,471 / 1,439,380,039	75.4823%	
Intrastate Amount		284,787	
SIT (.055)		(15,663)	
FIT (.3213)		(91,502)	
NOI (.6237)		(177,622)	(40-1 1-12)

* Intrastate Expense	284,787		
Pst. Spec.	102,847	.361135	} see attached Page 63
Pst. Non Spec.	71,784	.252062	
Inst. Opr.	93,610	.328702	
Corp. Opr.	16,546	.058101	

Comer Exp: 377,290

Pst. Spec. 136,253

Pst. Non Spec. 95,100

Inst. Opr. 124,016

Corp. Opr. 21,921

FO1B01W 002450

Not audited since this expense pertained to a prior year.

41	* According to Judy Butler, Company Coordinator there	
42	are no journal entries. This is a mechanical	
43	entry.	(40-1 1-12)

Art of Period EXPENSES

THE 12/31/91

(PBG)

$\frac{12}{11} \mid \frac{1}{13} \mid \frac{42}{92}$
 $\frac{29}{11} \mid \frac{1}{13} \mid \frac{42}{92}$

63

Plt. Spec. 6112-6441 223,756,587.89 36113.5

P.Lt. Non Spec. 6510-6540 156,175,881.74 252062

Inst. Opr. 6611-6623 203,661,502.89 .328702

Page. Ops. 6711-6728 35,998,597.51 .058101

619,592,570.03

MR Ledge
Continued

~~ARK CORE DATA~~
~~Combined~~

To Reg

Pst. Spec. 581,194,251 501,352,585 86.2625⁹₀

Plt. Non-Spec. 292,895,221 265,694,395 90.7131%

Cust Op.	408,185,714	380,616,901	93.2460%
----------	-------------	-------------	----------

Exp. Ops. 311,257,473 291,716,158 93,721870

1,593,532.659 1,439,380,039 90.3264%

$$\frac{40-1}{1-12} = 7$$
$$\frac{40-1}{1-12} = \frac{39}{-11} = -\frac{39}{11}$$

F01B01W 002451

THE WALTER LATHAM COMPANY (708) 241-8787

40-1
1-12
7-1

TYE 12/31/91

11/4/92

۱۶۲

Out of Period Expense

Applicable to Dec 89 - Dec 90

(176, 183)

95.112870

(168, 143)

12.70682

(122.251)

6,724

39,279

76.248

Since it pertained to a prior period.

F01B01W 002452

11/4/92

(PBC)

7 January 6, 1991

68

- 2 -

January 1991 Pleasant

651,298

F01B01W 002453

[illegible]

TYPE 12/31/91

4/11/92

(b)(c)

64

7 January 6, 1991

- 2 -

January 1991 Closest

Dr. 6728.9000
RC J00000000
\$ 176,783

651,298

Cr. 6728-1300 Cr. 7320.9000
RC J0000000 RC J0000000

30
31
32

Cr. Hdqtrs. Charges

41
42
43

F01B01W 002454

[illegible]

TYE 12/31/91

8/11/4
11/4/92

P002/007

69.

FO1B01W 002455

[illegible]

Out of Period Expenses

TYE 12/31/91

8/11/42

۴۷۲

7D

05-09-92 03:01PM FROM FINANCIAL/TAX DIST TO 393-1525

P003/007

- 2 -

Please direct any settlement related questions to Sylvia Miller at 404-529-7687. Questions pertaining to the preparation of the adjustments should be directed to Glenda Avery at 404-529-7527. The Revenue Journals Supervisor should contact Glenda upon receipt of this letter so we may insure all RAOs receive these instructions so the entries may be made prior to the close of January's journals for AT&T.

Copy to: Jean Chmiel, Tom Cobb, Lewis Miller, Dorothy Parker,
Fred King, Jeannie Darnell, Fleming Free,
Carolyn Baylor

Attachment

F01B01W 002456

b

$$\begin{array}{r} 40-1 \\ 1-12 \\ \hline 9=7 \end{array}$$

Out of Period Expenses

TYE 12/31/91

5/11/92

(PBC)

TO: 393-1525

F04

**Attachment
Page 1 of 4**

Subject: Southern Bell Unbillable Adjustment

We would like to thank you for your personal assistance in bringing closure on this dispute. Should you have any questions, please call me at (205) 977-1056 or Marc Cathey on (205) 977-1063.

Ida Choniel

cc: J. B. North
W. R. Reddersen
A. P. Jones
A. K. Price
J. T. Lightle
E. G. Gardner

Approved: J. B. North
J. B. North
Vice President
Southern Bell

F01B01W 002457

[illegible]

Southern Bell Telephone & Telegraph

Out of Period Expenses

(PBC)

TYE 12/31/91

4/11/92
11/4/92

FROM FINANCIAL/TAX DIST

TO 393-1525

P005/007

P05

72

Attachment
Page 2 of 4

RAO

CREDIT AMOUNT

CLAIM NUMBER

Jacksonville
Ft. Lauderdale
Miami
Atlanta
Nacoochee
Charlotte
Columbia

* 176,783

{ \$91,293
\$22,678
\$62,812

5191FL9M910014001
5191FL9M910014002
5191FL9M910014003
51926A9M910014001
51926A9M910014002
5193NC9M910014001
5194SC9M910014001

13
14
15
16

40-1
1-12
a-27

F01B01W 002458

THE WALTER LATHAM COMPANY

(708) 345-8787

40-1
1-12
9-1 3

Southern Bell Telephone & Telegraph

Out of Bond Expense

1/12/91

11/18/92

State G. M. i

Tom Cobb

Walter Feil

Ar info

Southern Bell

J. B. North
Vice President

Southern Bell Center
Atlanta, Georgia 30375
404 529-8183

January 25, 1991

Mr. J. P. Lacher
Vice President - Florida
Southern Bell
150 West Flagler Street
Suite 1901
Miami, Florida 33130

Carl E. Swearingen
Vice President - Georgia
Southern Bell
125 Perimeter Center West
Room 397
Atlanta, Georgia 30346

J. Billie Ray, Jr.
Vice President - North Carolina
Room 1010
Southern National Center
Charlotte, North Carolina 28230

Joe M. Anderson, Jr.
Vice President - South Carolina
Room 807
1600 Hampton Street Building
Columbia, South Carolina 29202

Dear Gentlemen:

I was recently made aware of a situation involving the AT&T Billing and Collections Agreement which resulted in Southern Bell improperly recouping revenue to AT&T. In our new B & C contract, we agreed to assume liability for a set percentage of AT&T's unbillables which fell into certain categories. We agreed to this liability because we found several situations where AT&T lost message revenue due to an error caused by Southern Bell. As we were implementing the new unbillable program, an incorrect contract interpretation combined with a program error caused us to recoup an excessive amount of unbillable losses to AT&T. Information Systems is correcting the program logic to appropriately categorize the monies on an ongoing basis; however, correction of this past error will result in credits to AT&T as detailed on the attached sheet. As a result of the type messages involved, these credits are 100% intrastate. I have also attached a copy of a letter to Information Systems with additional information regarding the error which occurred. The credits to AT&T should be reflected as part of January business.

I have personally met with BellSouth Services to discuss this error and have been assured that better procedures are already in place to discourage future mistakes. With these improvements hopefully the administration of this contract will come closer to meeting both Southern Bells and AT&Ts expectations.

Sincerely,

Judi

cc: Mr. W. W. Sessions, Senior Vice President
Mr. L. L. Schooler, Vice President and Comptroller

I hate for you to have
signatures like this -
and all of BSS knows
how I feel about it!

F01B01W 002459									
11.14.92 11:24AM									
PA									
1-12-91									
E-1									
THE WALTER LATHAM COMPANY (708) 248-8787									

Southern Bell Telephone & Telegraph
Out of Area Expense
THU 12/31/91

Y/M/R
11/18/92

ATTACHMENT

RAO

Credit Amount

Claim Number

Jacksonville	\$91,293	5191FL9H910014001
Ft. Lauderdale	22,678	5191FL9H910014002
Miami	62,812	5191FL9H910014003
Atlanta		5192GA9H910014001
Macon		5192GA9H910014002
Charlotte		5193NC9H910014001
Columbia		5194SC9H910014001

10
11
12
13

P 70

11.14.82 11:24AM

F01B01W 002460

THE WALTER LATHAM COMPANY (708) 545-8787

1/12/92
11-1

4/11/92

(PBC)

Date: **January 21, 1991**

From: Joan Chniel, Operations Manager - Carrier Services

Subject: AT&T Unbillable Adjustment

Since the implementation of the AT&T Billing and Collections contract, we have incorrectly assigned AT&T Recorded unbillables as 100% AT&T liability. AT&T has agreed to a settlement amount to rectify December 1989 through December 1990 actuals as if they had been included in the 60/40 allocation. This is to advise you that we have gained the approval of the SCB/SB Officers to pay the settlement and to direct Information Systems to make the necessary program changes to include AT&T recorded unbillables in the shared liability universe which are not receive collects or error codes 6N, 6N, 6Z or EH. Receive collects and error codes 6N, 6N, 6Z and EH will remain 100% AT&T liability.

Since the settlement includes December 1990 unbillables, the program changes need to be implemented prior to the January 29, 1991 PARS to correct unbillables on a going forward basis.

When the initial program was written to assign AT&T Recorded as 100% recourse to AT&T, Carrier Billing Management concurred with the assignment of these revenues based on an incorrect interpretation of the new contract. Subsequently, an error was discovered in the unbillable program which caused AT&T unbillables to be included in the 60/40 split which was later rectified on the October 29th PARS. The lack of good communications caused us to do an inadequate job of informing AT&T about the October 29th debits as well as keeping our upper management informed. It is our commitment in the future to follow Executive Instructions No. 9, Appendix C, Schedule 5, 2.02(E) and treat all PARS adjustments, both credits and debits, by the same procedures as we treat CABS vouchers.

We look forward to placing this issue behind us and plan on working closely with you and your staffs on the March unbillable study. Certainly the knowledge learned from this experience will ensure that we are accurately accessing the unbillable liability for both Southern Bell and South Central Bell in the future.

FO1B01W 002461

[illegible]

4/11/92

Out of Period Expenses

TYE 12/31/91

4/11/92

11/18/92

- 2 -

Should you have any questions, please call me at 977-1056 or Marc Cathey at (205) 977-1063.

Joan Chonice

cc: D. E. Daniels
M. P. Greene
J. B. North
W. R. Reddersen
W. I. Black
A. P. Jones
A. K. Price
J. T. Lightle

F01B01W 002462

P_B

272

11. 14. 82 11:24AM

[illegible]

South
Financial Data Base Adjustment
And Manual Transactions Input

49L
item 10

RF-8831
(8-89)

KM JAN 29 1992

9 1 1 0 1 4 1 5 1 M C A 0 0 2 0 0

1 Yr. Mo. 4 5 Control ID 10 11 Entity Code 16

Accounting Class A	Accounting Code B		NPA C	TAR		Credit To Account F				Debit To Account G			
	20	22		23	25	26	28	29	31	40	49	50	59
	6	0	0								6	2	8
											1	2	0
											0	0	0
	8	8	0									6	2
												8	1
												2	0
												0	0
Total >	20	22	23	25	26	28	29	31	40	49	50	59	
	SP	E	N	D	0	0	0	0	0		6	2	8
												1	2
												0	0

Explanation:

AT+T Claim # 5191FL9M910014003

RC 66000000

JFC 1260

EXTC 818

EX.ACC. 6623.0000

Southern Bell Telephone & Telegraph
Out of Period Expenses
1/12/91

2/10/92
11/16/92

FOIb01M 002464

22

Southern Bell Telephone & Telegraph

Out of Period Expenses

TYE 12/31/91

PBC)

W/11/92

4/11/92

13

Additional Control Period Expenses Appl. in 1990

Booked May, 1991

1. Net of amounts booked to 8701 in May 1991 (See Pages 74+75 applicable) to 1990 - Reversed ESOP (Mgmt + Non Mgmt) (613,429)

Decrease expense for 1991 613,429

To Reg. 90.3211%

Reg. Pension 554,056

To Intra 75.4823%

Intrastate Amount 418,214 (40-1/2%)

SIT (.055) (2,412) (3,193) (23,002)

FIT (.3213) (14,092) (18,651) (134,372)

NOT (.6237) (27,355) (36,216) (260,840)

554,056 418,214 ER 43,859 RA 58,050

188,536 142,311 Pitt. Spec. 14,925 19,754

100,331 75,732 Pitt. Non Spec. 7,942 10,512

156,810 118,364 Plant Op. 12,413 16,429

108,379 81,807 Corp. Op. 8,519 11,355

ER 113,941,877 7.9160%
RA 150,806,285 10.4772%

Reg. 90 Comb. MR Comb. Reg. Intra 90's

Pitt. Spec. 581,194,255 501,852,585 369,710,164 34.0283%

Pitt. Non Spec. 292,895,220 265,694,395 196,745,045 18.1085%

Plant Op. 408,185,714 380,616,901 307,496,559 28.3022%

Corp. Op. 311,351,096 291,716,158 212,525,703 19.5610%

1,593,626,285 1,439,380,039 1,086,477,471

75.4823% (A)

FO1B01W 002466

NO-1

1-12

10

Out of Period "EXPENSES"

24/8/22
11/4/92

04. 08. 82 04:33PM

P 0 2

74

A

~~11A~~
Mgt
385,110.79
B.

C.

Net DR (Lent)
to 8701
to correct
1990 balances

E

F
NET DRILLER
TO 6701
IN MAY 91
BUSINESS

INCR/(REDUCT)
OF MAY 1991
EXPENSES
(F)

INCR/(REDUCT)
OF MAY 1991
EXPENSES
(F)

$$\begin{array}{r} 40-1 \\ 1-12 \\ 10-1 \\ 1 \end{array}$$

19 SC

(e) This column represents the reversal of a liability for Nonmanagement VEBA that should have been reversed to Account #701.4100 in February 1991 business.

Ge Day HQ 1.65
July: Company Matching Port-
Reversed

Should have been on studies; books in Exp Acct
sent in rec. acct 4130

01		F01B01W 002467	
02			
03			
THE WALTER LATHAM COMPANY		(708) 546-9787	$\frac{46}{1} = \frac{1}{12}$ $\frac{1}{10} = 1$

Southern Bell Telephone & Telegraph
Out of Period Expenses

TUE 12/31/91

4/11/92
11/4/92

25

June 6, 1991

Memorandum To: Operations Managers - Cost/Disbursements
Operations Managers - CRIS
Operations Managers - Staff

In connection with May 1991 closeout, the following accounting transactions have been made by the Southern Bell Corporate Matters Office or by various Area Comptrollers Offices through coordination from Headquarters personnel. A contact person's name is shown in parenthesis following each item.

1. The accrual for BVAPP purchases in May resulted in an expense decrease in Account 6728.9000 of \$1,559,659. State breakdowns are listed below. (Kathy Humphries 404-529-8988)

	April Reversal Dr. 4010.2990 Cr. 6728.9000	May Accrual Dr. 6728.9000 Cr. 4010.2990	Change in Expense
Florida	\$ 391,634	\$ 375,530	\$ (16,104)
Georgia			
N. Carolina			
S. Carolina			
Co. Total	\$ 2,748,984	\$ 1,189,325	\$ (1,559,659)

2. The reconciliation of certain balance sheet accounts by the Corporate Matters Office disclosed errors in amounts expensed for the Leveraged Employee Stock Ownership Plan (LESOP) for both management and nonmanagement employees and the Voluntary Employee Benefit Association (VEBA) for nonmanagement employees. Following is the effect of these corrections on Account 8701. (Dan Retter - 404-529-6263)

	Dr (Cr) 8701.3100 NMGT LESOP	Dr (Cr) 8701.3200 MGT LESOP	Dr (Cr) 8701.4100 NMGT VEBA	Net Dr (Cr) To Account 8701 In May 91 Business
FL	\$ 401,160	\$ 617,114	\$ (2,365,665)	\$ (1,347,391)
GA				
NC				
SC				
Total	\$ 496,230	\$ 735,278	\$ (4,499,400)	\$ (3,267,892)

40-1
1-12
10-1

F01B01W 002468

Southern Bell Telephone & Telegraph
 Out of Period Expenses
 TYS 12/31/91
 (ppc)
 M/M/K
 11/19/92

Request 49L, item 11

Out-of-period adjustment for LESOP

This adjustment has three components:

1990 Mgt. LESOP Adj.

DR LCR7
 \$ 617,114 (40-1/1-12/1-12)

1990 Nonmgt. LESOP Adj.

401,160 (40-1/1-12/1-12)

1990 Nonmgt. VEBA Adj.

< 1,681,705 > (40-1/1-12/1-12)

Combined

< 618,429 >

40-1/1-12
 1-1-12
 1-1-12

These adjustments were made on Southern Bell's books via three separate journal entries, which are attached.

Please note that the 1990 Nonmgt. VEBA Adjustment was made with a 1991 VEBA entry. The total credit is 2,365,664.07. See back-up to the entry.

①

202

11.15.92 07:04PM

FO1B01W 002469

40-1/1-12
1-1-12
1-1-12
2

THE WALTER LATHAM COMPANY (708) 348-6767

Wolfgang

to expense, LESOP Jan July, Aug & Sept 1990 Jan SSP

Part ID	Part	Part Name	Year	Month	Day	Entered Count	Total Quantity	Open Quantity	Open Amount	Price
99PC024	6	PC024	10	5	001				55301	

[illegible]

7/5/76

OPERATIONS MANAGER

784.553.91
784.553.91

(PBC)

Southern Bell Telephone & Telegraph
Out of Town Expenses
TVE 12/31/19

2/11/20

404

11. 15. 92 07:04PM

FOIb01w 002471

10

10

June 3 / 1991 (May 1991)
Co. Holston.

Public Accountant
76-3856200

[illegible]

Donald L. Giff
FY 71

29 m/02
11/19/92

F01B01W 002472

9/11/20

11/17/92

PBC)

P. ②

2,365,664.0

11. 15. 92 07:04PM

-F01B01W 002473

$$\begin{array}{r} 40-1 \\ \underline{1-12} \\ 10-1 \\ \underline{2-3} \\ 1 \end{array}$$

THE WALTER LATHAM COMPANY (708) 345-8787

(Southern Bell Telephone & Telegraph

(LESOP)

TYE 12/31/91

4/11/92
11/11/92

(PBC)

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabriela Leon
Document/Record Request No. 66
November 4, 1992
Page 1 of 3

REQUEST: Please provide an explanation of the Leveraged Employee Stock Ownership Plan for both management and nonmanagement employees and the Voluntary Employee Benefit Association (VEBA) for nonmanagement employees, and how it is expensed (the method).

RESPONSE: BellSouth Corporation maintains the BellSouth Management Savings and Employee Stock Ownership Plan (ESOP) for management employees and the BellSouth Savings and Security Plan for nonmanagement employees. These two plans (Savings Plans) are contributory savings plans. BellSouth Corporation matches a certain percentage of eligible employee contributions to the plans.

Effective in 1990, the Leveraged Employee Stock (LESOP) Ownership Plans (Trusts) were incorporated into the Savings Plans. These Trusts provide a substantial portion of the BellSouth common stock used for matching employee Savings Plan contributions. The Trusts were initially funded by the issuance of \$850,000,000 of amortizing medium term notes. These loans are guaranteed by BellSouth Corporation. The proceeds of the notes were used to purchase BellSouth Corporation common stock. The Trusts will repay the loans with funds from participating BellSouth Corporation companies' contributions to the Trusts, dividends received on shares of BellSouth stock held by the Trusts prior to their allocation to employees, and interest earned on cash balances held by the Trusts.

BellSouth Corporation accounts for the Trusts in accordance with Emerging Issues Task Force (EITF) 89-8. It requires expense recognition based upon an accrual method of accounting called the Shares Allocated Method. The total expenses associated with the Savings Plans are computed at BellSouth Corporation and assigned to the participating BellSouth Corporation companies based on the employee participation in the Savings Plans. The expenses are recorded on BellSouth Telecommunications' (BST) books in accounts 8701.3100 for the BellSouth Savings and Security Plan and in 8701.3200 for the BellSouth Management Savings Plan.

F01B01W 002474

(Southern Bell Telephone & Telegraph
 (LESOE)
 (PBC) TYE 12/31/91 4/11/92
 11/11/92

Florida Public Service Commission Staff
 Audit of Southern Bell Rate Case
 Docket 920260-TL
 Auditor: Gabriela Leon
 Document/Record Request No. 66
 November 4, 1992
 Page 2 of 3

BellSouth Corporation's calculation of the cash contributions required and the total expense under the Shares Allocated Method is as follows:

- A. Debt Service (Principal + Interest)
less Dividends paid to Trusts for unallocated shares
 Debt Service Contribution
- B. Company Match of Employee Contributions
less Value of shares released by Trusts to Savings Plans
 "Top-up" purchases on the open market
- C. Value of dividends on allocated shares
- D. Shares allocated timing difference equal to:

 Cost of the shares released to the Savings Plans
 plus interest incurred on the debt
less dividends used to service the debt
 equals Total Shares Allocated Expense
less Debt Service Contribution
 Shares Allocated Timing Difference

The sum of items A plus B plus C equals the cash contribution required. The sum of the cash contribution and item D equals the total expense recognized by BellSouth Corporation under the Shares Allocated Method.

A separate and additional expense recognized are the administrative costs paid to the independent trustee for the administration of the employees' individual Savings Plan accounts. These costs are a result of the establishment of the Savings Plans prior to the existence of the Leveraged ESOP. The administrative expenses allocated to BST are recorded in accounts 8701.3100 and 8701.3200.

p2

	F01B01W 002475
	46-1
	2
	10-2

THE WALTER LATHAM COMPANY (708) 545-6787

(Southern Bell Telephone & Telegraph
(LEOP)
(PBC) TYE 12/31/91 4/11/92
11/11/92

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabriela Leon
Document/Record Request No. 66
November 4, 1992
Page 3 of 3

The VEBA for nonmanagement employees was negotiated in the 1989 contract bargaining by BellSouth Corporation and the Communications Workers of America. The Trust was established on January 1, 1990, as a VEBA under IRS Code Section 501(c)(9) to pay active and postretirement medical, dental and vision benefits for Collectively Bargained Employees. Claims and associated expenses for active employees covered by the plans are paid through the trust on a pay-as-you-go basis. The Company funds the Trust and expenses monthly an estimate of the amount necessary to cover benefits based on a benefit rate times the active headcount. At year-end, the active employee funding and expense is adjusted to reflect only actual claims paid during the year. For retired employees, the Company funds the Trust on an actuarially determined basis using the aggregate cost method. Claims and associated expenses are paid as incurred. All postretirement funding is expensed at contribution.

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

13

FOI B01W 002476										46-1
										2
										10-2

THE WALTER LATHAM COMPANY (708) 345-8787

Test Year 1991
 Item # 0
 Description Bellcore Investment & Dividend
 Return factor
 Uncoll factor

Exp SIT
 Exp FIT
 Exp rate
 Rev SIT
 Rev FIT
 Tax gross-up
 Do you want deferred tax?
 (1=Yes, 0=No)
 0

	INPUT Combined \$	INPUT IntraX	INPUT ERX	INPUT RAX	INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER %	INPUT REV: OTH CALC'D RA %
REVENUES:							
Local Rev		N/A	N/A	N/A			
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev	254	.731614	.085226	.083625	0	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES:							
Pit Sp					0	0	0
Pit Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
CDE					0	0	0
C&W					0	0	0
I/OI					0	0	0
Amort BCR Invt.	2260	.731614	.085226	.083625	0	0	0
Tot Pit in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Pit und Constr					0	0	0
Prop Fut Use					0	0	0
CMC					0	0	0
Matl & Supp					0	0	0
M&S incl CMC	0				0	0	0
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl BRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	0				0	0	0
Tot SIT	0				0	0	0
FIT Current	0				0	0	0
FIT Curr Def	0				0	0	0
Tot FIT	0				0	0	0
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	0				0	0	0

Source: Budget 93 data

Dividend 256

Reg % (Net Inv.) .991133

254

2,280,000

Reg % .991133

2,259,783

Seq. % Net Inv. 1991

2280

.1125

256.5

~256

Southern Bell Telephone & Telegraph
 Bellcore Dividend
 11/19/92

11/19/92

Index
 Reconciliation by Staff

FOIb01W 002477

40-1
 1-14

Bell Core Dividends

TYE 12/31/91

[illegible]

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 (PBC) TYE 12/31/91
 11/11/92
 11/11/92
 11/12/92

M E M O R A N D U M

TO: Christine Romig, AFAD

FROM: Gabriela Leon, Regulatory Analyst, AFAD *GL*

RE: Out of Period MR and FR Taxes-Adjustment to N.O.I.

Staff requested backup for the Out of Period MR and Fr Taxes on document record request #49M.

Please request the following schedules from Southern Bell in order to audit the Out of Period MR and FR Taxes Adjustment to Net Operating Income:

- 1) Summary of Out of Period Taxes (Revised Schedule 4/21/92) total booked in 1991.

This schedule shows the following:

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7
MR	MR	MR	MR	FR	FR	JD
FIT	FIT	SIT	SIT	FIT	SIT	FIT
OPER	DEFERRED	OPER	DEFERRED	DEFERRED	DEFERRED	DEFERRED
A/C 7220	A/C 7250	A/C 7230	A/C 7250	A/C 7250	A/C 7250	A/C 7250

Col 8	Col 9	Col 10	Col 11
JD	MR	MR	JD
SIT	ITC	ITC	ITC
DEFERRED	REALIZED	AMORT.	AMORT.
A/C 7250	A/C 7210.1	A/C 7210.2	A/C 7210.2

- 2) Adjustments to be booked on COPS adjustment line.

- 3) FR ADJUSTMENTS REPORT ACCOUNT BALANCES
Federal Income Tax Audits-1978
May 1991

- 4) TOTAL OUT-OF PERIOD TAXES BOOKED
July 1991
Prepared by K. Carson Sept. 17, 1991

- 5) Memo dated August 7, 1991, from Susan Smith Creel to Fred King, subject: 1981-1983 IRS Audit Settlement Entries.

P1

This adjustment will be audited by Christine Romig									
in Tallahassee.									
FO1B01W 002479									
1-13									

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

TYE 12/31/91

w/11/92
11/12/92

(PBC)

- 6) TOTAL OUT-OF PERIOD TAXES BOOKED
August 1991
Prepared by K. Carson Sept. 11, 1991
- 7) Memo dated September 9, 1991, from Susan Smith Creel to Fred King, subject: 1984-1985 IRS Audit Settlement Entries.
- 8) Memo dated September 6, 1991, from Susan Smith Creel to Fred King, subject: 1984-1985 IRS Audit Settlement Entries.
- 9) Memo dated October 3, 1991 from Susan Smith Creel to Fred King, subject FIT Contingency Interest and AT&T Refund.
- 10) COMBINED BOC, EA, AND NR TRUE UP ENTRIES TO TAX ACCOUNTS, OCTOBER 1991 FOR PRIOR YEAR BUSINESS, SUMMARY - FEDERAL.
- 11) COMBINED BOC, EA, AND NR, TRUE UP ENTRIES TO TAX ACCOUNTS, OCTOBER 1991 FOR PRIOR YEAR BUSINESS, STATE SUMMARY.
- 12) SUMMARY OF JD ENTRIES TO BE BOOKED IN FLORIDA. OCTOBER 1991
Prepared by K. Lee.
- 13) 1991 TRUE-UPS ADJUSTMENTS SUMMARY
Date 10/14/91
- 14) TOTAL OUT OF PERIOD TAXES BOOKED DECEMBER 1991.
FEDERAL TAXES (INCOME STATEMENT LINE 31)
- 15) FLORIDA FORM M
COMPUTATION OF FR ITEMS TO BE INCLUDED IN ADJUSTMENTS COLUMN AND EXPLANATIONS:

October 28, 1992 Filename: FRADJ
- 16) Handwritten worksheet which shows the correction to tax accounts for MR accrual for refund applicable to 1989 and 1990-1991.
- 17) SUMMARY OF BOOK COSTS AND OPERATING INCOME WORKSHEET A, STATE FLORIDA.
- 18) FLORIDA REFUND 1989-1990 BOOKED NOVEMBER 1991 MR ACCRUAL
- 19) Handwritten worksheet which shows the difference in Intrastate gross receipts tax in Coredata and amount shown on Gross Receipts Tax Returns.
- 20) Worksheet that says on the top-Separations Study
Source: Elliott Thompshon BSC Tax

P2

This adjustment will be audited by Christine Roux									
in Tallahassee.									
F01B01W 002480									
1-13									

THE WALTER LATHAM COMPANY (708) 465-8787

Southern Bell Telephone & Telegraph
Out of Period MR + FR TAXES
TYE 12/31/91
(PBC)
w/1/1/92
8/11/92
11/12/92

Out of Period MR + FR Taxes - Request #49M

The original request was part of Request #9 and the backup was provided that agreed with the Surveillance Report. In request #8 referred to in request #49M the out of period MR + FR taxes was not a part of that request. The first request for the backup to the out of period MR + FR taxes which agreed with the MFR's was in request #49. Attached is the backup that agrees with the MFR's.

F01B01W 002481

P3

This adjustment will be audited by Christine Roux											
in Tallahassee.											
										10-1	
										1-13	

Southern Bell Telephone & Telegraph
Out of Period MR + FR TAXES
TYE 12/31/91

w/ 1/1/92
11/11/92
11/12/92

(PBC)

Summary of all Out of Period Taxes
As Should Have Been

	<u>Continued</u>	<u>Intrastate</u>
FIT	(1,926,866)	(2,616,571)
SIT	1,109,026	4,463,406
Other	—	(1,123,436) 40-1 P.
Total	(817,840)	723,399

FIT (Current)	(29,612,794)	(22,834,911)	Page 3 (21,630,784) Page 22 (1,516,398) Page 26 312,271
SIT (Current)	(4,402,702)	440,188	Page 3 (3,215,971) Page 22 3,602,705 Page 26 52,454
Total "	(34,015,496)	(22,394,723)	40-1 P.
FIT (Deferred)	26,654,477	19,559,316	Page 3
SIT (")	5,511,728	4,023,218	Page 3
Total "	32,166,205	23,582,534	
FIT (Low Income Relief)	1,059,008	773,557	Page 3 40-1 P.
FIT (Low Income Relief)	(27,557)	(114,533)	Page 3
Other Taxes	—	(1,123,436)	Page 22 (151,539) Page 26 (971,897)
Total	(817,840)	723,399	

See Pages 3-26

F01B01W 002482

14

This adjustment will be audited by Christine Rous
in Tallahassee.

40-1
1-13

Southern Bell Telephone & Telegraph
 Out of Period MB + FR TAXES
 (PBC) TYE 12/31/91

11/11/92
 11/11/92
 11/12/92

2

Summary of All Out of Period Taxes

	<u>Combined</u>	<u>Out of State</u>
FIT	(3,443,264)	(2,616,571)
SIT	4,711,731	4,463,406
Other	(151,539)	(1,123,436)
Total	1,116,928	723,399

FIT (Current)	(31,129,192)	(22,834,911)	φ
SIT (Current)	(799,997)	440,188	φ
Total "	(31,929,189) *	(22,394,723)	
FIT (Deferred)	26,654,477	19,559,316	φ
SIT (")	5,511,728	4,023,218	φ
Total "	32,166,205 *	23,582,534	
FIT (Out of State)	1,059,008 *	773,557	φ
FIT - (" " - Amort)	(27,557) *	(114,533)	φ
Other Taxes	—	(1,123,436)	φ
Total	1,268,467	723,399	

* Shows agree to Schedule C-2a, Page 1 of 3 - Total Company - Line 8
 φ Shows agree to Schedule C-2b, Page 1 of 3 - Out of State - Line 8

F01B01W 002483

This adjustment will be audited by Christine Rous											
in Tallahassee.											
										1-13	

Southern Bell Telephone & Telegraph
Out of Period MR + FR TAXES
TYE 12/31/91

W/11/11/92
11/11/92
11/12/92

(PBC)

3

Out of Period MR + FR Taxes

<u>As Booked</u>	<u>Combined</u>	<u>Intrastate</u>	
FIT (Current) *	29,612,794	21,630,784	See Col. 1, Page 4
" (Deferred) *	(26,654,477)	(19,559,316)	" Col. 2, 5 + 7, "
" (Env. Tax Credit) *	(1,059,008)	(773,557)	" Col. 9, Page 4
" (" " " - Amort) *	27,557	114,533	" Col. 10 + 11, "
SIT (Current)	4,402,702	3,215,971	" Col. 3, "
" (Deferred)	(5,511,728)	(4,023,218)	" Col. 4, 6 + 8, "
	817,840	605,197	

To Exclude:

FIT (Current)	(29,612,794)	(21,630,784)
" (Deferred)	26,654,477	19,559,316
" (Env. Tax Credit)	1,059,008	773,557
" (" " " - Amort)	(27,557)	(114,533)
SIT (Current)	(4,402,702)	(3,215,971)
" (Deferred)	5,511,728	4,023,218
	(817,840)	(605,197)

* Current FIT	A/C 7220	See Page 4
Deferred FIT	A/C 7250	"
Env. Tax Credit		"
Env. Tax Credit - Real. FIT	A/C 7210, 1000	"
Env. Tax Credit - Amort FIT	A/C 7210, 2000	"
Current SIT	A/C 7230	"
Deferred SIT	A/C 7250	"

F01B01W 002484

" This adjustment will be audited by Christine Rous
" in Tallahassee.

SOUTHERN BELL
STATE OF FLORIDA
SUMMARY OF OUT OF PERIOD TAXES
Total booked in 1991

	Col.1 FR FIT DEFERRED A/C 7220	Col.2 FR FIT DEFERRED A/C 7230	Col.3 FR FIT DEFERRED A/C 7230	Col.4 FR FIT DEFERRED A/C 7230	Col.5 FR FIT DEFERRED A/C 7230	Col.6 FR FIT DEFERRED A/C 7230	Col.7 FR FIT DEFERRED A/C 7230	Col.8 FR FIT DEFERRED A/C 7230	Col.9 FR FIT DEFERRED A/C 7230	Col.10 FR FIT DEFERRED A/C 7230	Col.11 FR FIT DEFERRED A/C 7230	Total
JAN	0			0								
FEB	0			0								
MAR	0			0								
APR	0			0								
MAY	see Page 5 (1,113,704)			0	1,142,795							34,881
JUN	0			0								
JUL	see Page 7 (1,777,777)	Page 7 2,027,207	(320,770)	321,030	Page 8 (237,234)				Page 7 (296,046)	43,201		(260,491)
AUG	see Page 9 6,456,868	Page 9 (113,113)		0	(3,776,100)	See Pages 10 + 11			Page 9 (587,070)	31,427		(77,854)
SEP	5,672	See Page 12		0	(3,622)	See Page 13						0
OCT	see Page 14 7,337,157	Page 14 (6,773,171)	Page 16 2,977,270	(3,876,836)	Page 19 (134,637)	1,664	Page 18 430,320	Page 18 170,434	Page 14 (184,777)	Page 15 (376,380)	Page 18 347,777	1,276,784
NOV	0			0								
DEC	10,776,277	(10,770,364)	2,163,273	(2,142,904)	(8,006,112)	See Pages 20 + 21						0
TOTAL	29,862,063	(14,639,571)	4,439,763	(3,718,724)	(13,110,973)	1,664	430,320	170,434	(1,067,923)	(321,350)	347,777	973,320 Spec
REG 1	99.16321	99.39012	99.16321	99.39012	100.00002	100.00002	100.00002	100.00002	99.16321	99.39012	100.00002	
REG AMOUNT	29,812,794	(13,973,822)	4,402,702	(3,683,846)	(13,110,973)	1,664	430,320	170,434	(1,039,608)	(320,220)	347,777	817,891 Regs
INTRA 1	73.04342	73.04392	73.04342	73.04392	73.04392	73.04392	100.00002	100.00002	73.04342	72.83662	100.00002	
INTRA AMOUNT	21,430,784	(10,313,225)	3,213,971	(4,194,900)	(9,676,411)	1,228	430,320	170,434	(773,537)	(233,244)	347,777	603,170 Intra

FOI B01W 002485

Revised
4/2/92
PR

(PBC)
Southern Bell Telephone & Telegraph
Out of Period APR + FR. TAXES
TYE 12/31/91
12/1/92
11/13/92

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

TYE 12/31/91

W/1/1/92
H/M/92
11/12/92

(PBC)

WORKED ON W/1 Hdy. Line		Initials	Date
May, 1991		Prepared By	
Out of Period Taxes		Approved By	
DR-(Cr) 7220.1000		MADE IN U.S.	
FL	GA	NC	SC
			CO

Divestiture Settlement - 1982 - 6934.
Divestiture Settlement - 1983 - 12410322.

Total Divestiture Settlement 1247256

Customer Deposits (23161160) -
1978.

TOTAL ADJUSTMENT (1:13904)
ST1160

FR Deferred 7250.000 FIT
(1247256)

Reverse FR #1 2396041 See Page 16
1148785

W/1/1/92
W/1/1/92
6/7/91

F01B01W 002486

This adjustment will be audited by Christine Rous
in Tallahassee.

11/12/92

25-Jun-

10-1	
1-13	

(PBC)

TYE 12/31/91

W.A. 11/60
H.M. 1/40
11/12/92

—

FLORIDA

FEDERAL TAXES (INCOME STATEMENT LINE 31)

(7250.2190)
Fed.

STATE AND LOCAL TAXES (INCOME STATEMENT LINE 32)

DESCRIP	7640.0000	7230.0000	7250.0000	7480.0000	7430.0000	TOTAL		
IIA - 1989	0	(28,971)	29,229	0	0	0	0	258
IIA - 1990	0	(291,807)	291,807	0	0	0	0	0
AUDIT ISSUES:	0	0	0	0	0	0	0	0
FIXED ASSET-81	0	0	0	0	0	0	0	0
FIXED ASSET-82	0	0	0	0	0	0	0	0
FIXED ASSET-83	0	0	0	0	0	0	0	0
NET	0	0	0	0	0	0	0	0
TOTAL	0	(320,778)	321,036	0	0	0	0	258

Prepared by K. Carson 17-Sep-91

FO1B01W 002488

This adjustment will be audited by Christine Roush
in Tallahassee. 1/10-1

STANDARD LITHOGRAPH COMPANY (708) 345-6787

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 TYE 12/31/91
 (PBC)
 11/11/90
 11/12/92

BELLSOUTH

1155 Peachtree Street, NE
 Atlanta, Georgia 30367-8000

Date: August 7, 1991
 To: Fred King
 From: Susan Smith Creel *SSC*
 Subject: 1981 - 1983 IRS Audit Settlement Entries

Please book the following Out-of-Period entries, both MR and FR, as a result of an IRS audit settlement for the years 1981 through 1983:

MR Out-of-Period	DR 4070.1000 CR 4120.1000	DR 4340.2190 CR 7250.2190
Florida	436,222	9,270
Georgia		
North Carolina		
South Carolina		
Company	969,383	20,601
FR #4 Out-of-Period	DR 4340.2190 CR 7250.2190	
Florida	237,234	
Georgia		
North Carolina		
South Carolina		
Company	527,187	

Please note the entry for FR #4 is in addition to the monthly entry for Deferred Income Tax on Interest which is also being booked in July, 1991.

Please book these entries in July business. Call me or Karen McDaniel at 247-3578 if you have any questions or need more detail.

cc: Karen McDaniel

F01B01W 002489

This adjustment will be audited by Christine Rous											
in Tallahassee.											
1-13											

W/1/1/68
U/M/40
11/12/92

5

FLORIDA

FEDERAL TAXES (INCOME STATEMENT LINE 31)

[illegible]

F01B01W 002490

THIS adjustment will be audited by Christine Rous
in Tallahassee.

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 TVE 12/31/91
 (PBC)
 11/11/91
 11/11/91
 11/12/92

10

Date: September 9, 1991

To: Fred King

From: Susan Smith Creel *ASC*

Subject: 1984 - 1985 IRS Audit Settlement Entries

Please book the following additional entries on FR books as a result of the IRS audit settlement for the years 1984 and 1985:

FR #4 Out-of-Period	DR 4340.2190 CR 7250.2190	FIT Contingency
Florida	\$ 5,567,005	
Georgia		
North Carolina		
South Carolina		
Company	\$ 2	

Please book these entries in August business. They should be made in addition to the ones outlined in the journal entry letter dated September 6. Call me or Karen McDaniel at 249-3578 if you have any questions or need more detail.

cc: Karen McDaniel
Kim Carson
Ken Lee
Susan Roberts

7250.2190
 " (5,567,005)
 (229,135)
 (5,796,140)
 Page 11

F01B01W 002491

this adjustment will be audited by Christine Rous									
in Tallahassee.									

THIS adjustment will be audited by Christine Rous
in Tallahassee.

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 (PBC) TYF 12/31/91
 11/11/92
 11/12/92

BELLSOUTH

Susan Smith Creel
 Corporate Manager-Taxes

Room 16E02
 1165 Peachtree Street, N.E.
 Atlanta, Georgia 30367-8000
 404 249-3892

Date: October 3, 1991

To: Fred King
 From: Susan Smith Creel *sec*
 Subject: FIT Contingency Interest and AT&T Refund:

The decision has been made to accrue interest related to the FIT contingency on the FR books. The following entry should be made to accrue interest for the month of September, 1991, for FR #4:

Dr 7540.9290 Interest Expense
 Cr 4120.1000 Accrued Interest

Florida 482,000
 Georgia
 North Carolina
 South Carolina
 Company 1,072,000

In addition to the normal FR #4 entry above, please book the following out-of-period entries to record a 1986 refund received from AT&T due to a R&D base period settlement on MR and FR as follows:

MR Basis	Dr 4070.1000	Dr 7220.1000
	Cr 7320.9000	Cr 7320.9000
Florida	1,229	5,622
Georgia		
North Carolina		
South Carolina		
Company	2,731	12,493

F01B01W 002493

This adjustment will be audited by Christine Rouig
 in Tallahassee.

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 (PBC) TYE 12/31/91

w/11/11/92
 11/11/92

13

FR #4-

Dr 4340.2190
Cr 7250.2190

Dr 7540.9290
Cr 4120.1000

Florida
 Georgia
 North Carolina
 South Carolina

5,622

6,851

Company

12,493

15,224

Please book the entry in September business. Call me or Kenneth Lee at 249-3573 if you have any questions or need more detail.

cc: Karen McDaniel

F01B01W 002494

This adjustment will be audited by Christine Rous											
in Tallahassee.											
										10-1	
										1-13	

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

(PBC)

TYE 12/31/91

W/11/92
11/12/92

Prepared by: K. CARSON File Name: S:\1231907RUEUP\1807RUEUP 07-Nov-91

PAGE 1

SOUTHERN BELL
COMBINED SOC, EA, AND MR
TRUE UP ENTRIES TO TAX ACCOUNTS
OCTOBER, 1991 FOR PRIOR YEAR BUSINESS
SUMMARY - FEDERAL

OR (CR)	1988-1987	1988	1989	1990	TOTAL
ACCT 7220.1,2,3,4: NON-NORMALIZED					
FLORIDA	0	0	0	1,899,871	1,899,871
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0	0	0
SO	0	0	0	4,204,718	4,204,718
ACCT 7220.1,2,3,4: NORMALIZED					
FLORIDA	0	0	0	5,737,886	5,737,886
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0	0	0
SO	0	0	0	12,379,200	12,379,200
ACCT 7220.1,2,3,4: FLORIDA	0	0	0	7,537,187	7,537,187
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0	0	0
SO	0	0	0	16,583,928	16,583,928
ACCOUNT 7200: FLORIDA	0	0	(464,723)	(4,830,468)	(4,999,192)
GEORGIA	0	0			
NORTH CAROLINA	0	0			
SOUTH CAROLINA	0	0			
OPEN	0	0	0	0	0
SO	0	0	(5,193,204)	(10,689,848)	(15,849,192)
ACCOUNT 7210.11,12,13: FLORIDA	0	0		(184,779)	(184,779)
GEORGIA	0	0			
NORTH CAROLINA	0	0			
SOUTH CAROLINA	0	0			
OPEN	0	0	0	0	0
SO	0	0	0	(410,948)	(410,948)
ACCOUNT 7420.0000: FLORIDA	0	0	0	402,582	402,582
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		

EO: 16,996,794
Agreed with
Accruals per
Return

F01B01W 002495

This adjustment will be audited by Christine Rouis
in Tallahassee.

(PBC)

W/11/16
M/M/12
11/12/92

PAGE 2

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7
12
13
14

19
20
21

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44

ACCOUNT 7450.0000:

FLORIDA

GEORGIA

NORTH CAROLINA

SOUTH CAROLINA

UDX

20

ACCOUNT 7210.21,,22,,23)

FLORIDA

FORMULA

NORTH CAROLINA

SOUTH CAROLINA

PE

P

④ FIT operating 3,994,079
SIT operating <5,893,332>
MR <1,899,253>
FR/JD 366,810 366,810
<1,532,443>

F01B01W 002496

This adjustment will be audited by Christine Rous
in Tallahassee. 1/10/11

SHAW-WALTER LATHAM COMPANY (708) 346-6787

10-1
1-13

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

(PBC)

TYE 12/31/91

11/11/92
11/11/92
11/12/92

11.10.91 02:58 PM

Prepared by: K. CARSON File Name: C:\123\10TRUUP\10TRUUP 07-Nov-91

P04 16
PAGE 1.

SOUTHERN BELL
COMBINED SOC, EA, AND MR
TRUE UP ENTRIES TO TAX ACCOUNTS
OCTOBER, 1991 FOR PRIOR YEAR BUSINESS
STATE SUMMARY

SR (CR)	1985-1987	1988	1989	1990	TOTAL
ACCT 7230.1,2,3: NON-NORMALIZED					
FLORIDA	0	0	0	(630,336)	(630,336)
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0		
CO	0	0	0	(1,686,847)	(1,686,847)
ACCT 7230.1,2,3: NORMALIZED					
FLORIDA	0	0	0	3,227,606	3,227,606
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0		
CO	0	0	0	6,103,782	6,103,782
TOTAL A/C 7230.1,2,3:					
FLORIDA	0	0	0	2,997,270	2,997,270
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0		
CO	0	0	0	4,416,933	4,416,933
ACCOUNT 7250:					
FLORIDA	0	0	(84,376)	(3,810,480)	(3,894,856)
GEORGIA	0	0			
NORTH CAROLINA	0	0			
SOUTH CAROLINA	0	0			
OPEN	0	0	0		
CO	0	0	(2,995,048)	(7,718,219)	(10,713,267)
ACCOUNT 7430.0000:					
FLORIDA	0	0	0	28,892	28,892
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0		
CO	0	0	0	71,184	71,184
7430:					
FLORIDA	0	0	0	(13,607)	(13,607)
GEORGIA	0	0	0		
NORTH CAROLINA	0	0	0		
SOUTH CAROLINA	0	0	0		
OPEN	0	0	0		

Due to Total
SIT difference with
accounts & return
per State true up
report.

F01B01W 002497

This adjustment will be audited by Christine Rous
in Tallahassee.

10-1

1-13

Southern Bell Telephone & Telegraph
 Out of Period MB + FR. TAXES
 (PBC) TYE 12/31/91

11/11/91
 11/11/91
 11/12/92

11.18.91 02:58 PM
 REPORT OF A. WARDEN PAID REAR 01/11/92

P05 17
 PAGE 6

0	0	0	(33,379)	(33,379)
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F01B01W 002498

this adjustment will be audited by Christine Rouis											
in Tallahassee.											
10-1											
1-13											

W/1/1/60
U/M/40
11/12/92

18

OCTOBER, 1991 ^

ACCOUNT NAME: ISSUE	CURRENT MONTH/YEAR		PRIOR YEAR	
	ACCOUNT	AMOUNT	ACCOUNT	AMOUNT
Remaining Life (Intrastate Level) JD #2	CR 7250.1211	474,238 ✓	DR 7250.1211	✗ 150,444
	DR 4340.1211		CR 4340.1211	
	CR 7250.1111	2,719,923 ✓	DR 7250.1111	430,320 ✓
	DR 4340.1111		CR 4340.1111	
Remaining Life ITC Amortization (Intrastate Level) JD #2	CR 4320.1000	572,341 ✓	CR 4320.1000	347,777 ✓
	DR 7210.2100		DR 7210.2100	
	DR 7250.1111		DR 7250.1111	
	CR 4340.1111		CR 4340.1111	
Florida Tax Rate Changes (Intrastate Level) JD #5	DR 7250.1211	4,445 ✓✓	DR 7250.1211	✗ 20,010
	CR 4340.1211		CR 4340.1211	
	DR 7250.1111	52,520 ✓✓	DR 7250.1111	
	CR 4340.1111		CR 4340.1111	
	CR 7250.1211		CR 7250.1211	
	DR 4340.1211		DR 4340.1211	
	CR 7250.1111		CR 7250.1111	
	DR 4340.1111		DR 4340.1111	

$$\begin{array}{r} * 150,444 \\ + 20,010 \\ \hline 170,454 \end{array}$$

PREPARED BY: K. LEE

F01B01W 002499

This adjustment will be audited by Christine Rous
in Tallahassee.

Southern Bell Telephone & Telegraph
 Out of Period MB + FR TAXES
 (PBC) TYE 12/31/91
 11/11/92
 11/12/92

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SOUTHERN BELL
 1991 TRUE-UPS
 ADJUSTMENTS SUMMARY
 FLORIDA

TIME: 09:16 AM
 DATE: 11-01-92

DR/(CR)

ISSUE	7250.2190 FEDERAL	7250.2290 STATE	7250.1221 FEDERAL	7250.1221 STATE
815 REFUND OF EA AD VALOREM	(1,079)	3,173		
816 AMORT OF CPI - Sc 189 & 266			(23,759)	3,898
817 SALES TAX			(107,069)	(3,508)
820 CONSTR. PER. INTEREST Sc 263A			(2,745)	101

FR ADJUSTMENTS (1,079) 3,173 (133,573) (1,509)

FEDERAL ADJUSTMENTS (134,652)

STATE ADJUSTMENTS 1,664

F01B01W 002500

This adjustment will be audited by Christine Rouis in Tallahassee.											
										11-13	

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 TYE 12/31/91
 11/11/92
 11/12/92

20

SOUTHERN BELL
 TOTAL OUT-OF-PERIOD TAXES BOOKED
 DECEMBER, 1991

FLORIDA

FEDERAL TAXES (INCOME STATEMENT LINE 31)

DESCRIP	7210.1000	7210.2000	7220.1,2,3,4	7250.0000	7430.2100	7420.0000	7640.1000	TOTAL
AMENDED RETURNS	0	0	18,976,299	0	0	0	0	18,976,299
AUDIT ISSUES:	0	0	0	0	0	0	0	0
1981-1983 AUDIT ISS	0	0	0	(396,389)	0	0	0	(396,389)
1984-1985 AUDIT ISS	0	0	0	12,032	0	0	0	12,032
1986-1989 AUDIT ISS	0	0	0	124,500	0	0	0	124,500
CALIFORNIA PROP TAX	0	0	0	26	0	0	0	26
FIXED ASSETS-84	0	0	0	6,392	0	0	0	6,392
FIXED ASSETS-85	0	0	0	3,187	0	0	0	3,187
FIXED ASSETS-88	0	0	0	(8,454,096)	0	0	0	(8,454,096)
FIXED ASSETS-89	0	0	0	(2,206,208)	0	0	0	(2,206,208)
NET	0	0	0	(10,910,556)	0	0	0	(10,910,556)
TOTAL	0	0	18,976,299	(10,910,556)	0	0	0	8,065,743 MR (8,086,112) FR (20,369) FR

STATE AND LOCAL TAXES

DESCRIP	7640.2000	7230.0000	7250.0000	7430.0000	7430.0000	TOTAL
1981-1983 AUDIT ISS	0	0	24,164	0	0	24,164
1984-1985 AUDIT ISS	0	0	(26,156)	0	0	(26,156)
1986-1989 AUDIT ISS	0	0	20,514	0	0	20,514
CALIFORNIA PROP TAX	0	0	(76)	0	0	(76)
FIXED ASSETS-84	0	0	(18,799)	0	0	(18,799)
FIXED ASSETS-85	0	0	(9,374)	0	0	(9,374)
FIXED ASSETS-88	0	0	(1,505,891)	0	0	(1,505,891)
FIXED ASSETS-89	0	0	(627,286)	0	0	(627,286)
AMENDED RETURNS	0	2,163,273	0	0	0	2,163,273
NET	0	2,163,273	(2,142,904)	0	0	20,369
TOTAL	0	2,163,273	(2,142,904)	0	0	20,369 MR 0 FR 20,369 FR

Generated by Y. Farnam 12-Jan-92

F01B01W 002501

This adjustment will be audited by Christine Rous in Tallahassee.	10-1
WALTER LATHAM COMPANY (708) 346-8787	1-13

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

TYE 12/31/91

w/1/1/92
11/12/92

(PBC)

21

FLORIDA FORM M
COMPUTATION OF FR ITEMS TO BE INCLUDED IN ADJUSTMENTS COLUMN AND EXPLANATIONS:
28-Oct-92 FILENAME: FRADJ

FLORIDA FORM M
COMPUTATION OF FR ITEMS TO BE INCLUDED IN ADJUSTMENTS COLUMN AND EXPLANATIONS:

There were two major categories of out of period adjustments in 1991 - the 1981-85 audit adjustments and the 1988-1989 amended returns. Interest on these out of periods is shown as current year activity.

The following is a summary of activity in FR 44 - FIT Contingency:

	FEDERAL	STATE	
DRICR 7250			
TOTAL 1991 ACTIVITY	(15,829,772)	(81,430)	
JAN-NOV REGULAR MONTHLY	(1,710,487)	(278,008)	
DEC ENTRIES:			
DEC REGULAR MONTHLY ENTRY	(155,298)	(25,241)	
INTEREST ON AUDITS & AMENDED -DEC	1,193,326	193,784	
1981-1985 AUDIT SETTLEMENTS	404,943		
1988-1989 AMENDED	(4,654,337)		404,943
1988-1989 AMENDED -INTEREST- Current Yr.	(228,969)	(37,182)	(4,654,337)
HQ 4070 CORRECTIONS	(3,836,768)		(3,836,768)
			(8,086,162)
DEC TOTAL	(7,277,103)	131,361	
SEPTEMBER ENTRIES (OOP)			
AT&T REFUND -1986	(5,622)		
AUGUST ENTRIES (OOP)			
1981-1985 AUDIT SETTLEMENTS	(5,367,005)		
1981-1985 AUDIT SETTLEMENTS	(229,135)		
INTEREST ON 84-85 SETTLEMENTS	438,221	64,273	
AUG TOTAL	(5,357,919)	64,273	
JULY ENTRY (OOP)			
1981-83 AUDIT SETTLEMENT	(237,234)		
MAY ENTRY (OOP)			
CHAPEL HILL -INT-(CURRENT)	9,849	944	
DIVERTITURE SETTLEMENT	(1,247,256)		
MAY TOTAL	(1,241,407)	944	
TOTAL	(15,829,772)	(81,430)	

Prepared by: Susan Roberts 28-Oct-92

F01B01W 002502

This adjustment will be audited by Christine Rouss
in Tallahassee.

10-1
1-13

THE HALLER LATHAM COMPANY (708) 346-8787

(PBC)

W/1/1/68
U/M/40
11/12/92

22

Total Intrastate Adjustment:		Interstate
Other Taxes	(151,539)	151,539
SIT	3,602,705	(3,602,705)
FIT	(1,516,398)	1,516,398
Total Taxes	1,934,768	(1,934,768)
NOI	(1,934,768)	1,934,768

Interstate Contributions w/s A Mo. of Nov. 91, Line 17, Col. d =
6,161 X .3213 = 1,980

F01B01W 002503

This adjustment will be audited by Christine Rains in Tallahassee. 1/10-11

10-1
1-13

Southern Bell Telephone & Telegraph

Out of Period MR + FR TAXES

TYE 12/31/91

W/11/11/92
U/M/11/11/92
11/12/92

(PBC)

23

Interstate Only

1. MR Refund Accrued Booked Nov. 91 - Revenue (64,571,175) See Page 25
2. " " " " " " - Interest 3,776,008

3. MR Gross Receipts (.0121946) (64,571,175 X .0121946) (787,420)
4. Taxable Income for SIT + FIT (67,559,763)
5. SIT (.0543293) (67,559,763 X .0543293) (3,670,475)

MR Reg. Comr. SIT (See Page 24, Line 21) Interstate Only SIT Effects of MR Accrued
Inter % 31.6803% (3,670,475) MR SIT excluding SIT Accrued Effect
Interstate 510,794 5,282,815
plus EA Interstate SIT 4,615 per Regs. 31.6803%
1,673,612
4,615

SIT	Combined	Interstate	Interstate
W/O MR Accrued SIT Effect of Accrued	5,282,815	1,678,227	3,604,588
FR Adj. SIT as should have been	(3,670,475)	—	(3,670,475)
	2,549,128	(75,097)	2,624,225
	4,161,468	1,603,130	2,558,338
SIT as booked	4,161,468	5,205,835	(1,044,367)
Diff to Adj. SIT	—	(3,602,705)	3,602,705

Interstate Taxable Income 190,909,509 (12 months end Oct. 91)
Amount Subject to Depreciation Taxable Inc. 602,613,224 (" " "
Ratio .316803

F01B01W 002504

This adjustment will be audited by Christine Rous
in Tallahassee.

DATE 01/23/92
TIME 09:03:15
PERIOD: MONTH ENDING 11/1991

FR INDICATOR: ALL

SOUTHERN BELL TELEPHONE & TELEGRAPH COMPANY
SUMMARY OF BOOK COSTS AND OPERATING INCOME
WORKSHEET A
STATE: FLORIDA

	COMBINED (a)	OFFBOOK (b)	TOTAL COMBINED (c)	INTERSTATE (d)	OFFBOOK (e)	TOT INTER. (f)	INTRASTATE (g)	INTRA TOLL (h)	TOLL OFFBOOK (i)	INTRA ACCESS (j)	ACCESS OFFBOOK (k)	LOCAL (l)
AVERAGE												
1 TELECOMM. PLANT IN SERVICE	8,006,704,968	1,984,240	8,008,689,208	2,401,193,276	0	2,401,193,276	6,407,493,932	754,997,577	156,089	750,564,346	296,560	4,979,479,352
2 TELECOMM. PLANT UNDER CONSTR-ST	33,875,950	0	33,875,950	8,929,282	0	8,929,282	24,146,668	2,826,439	0	2,791,345	0	18,520,884
3 TELECOMM. PLANT UNDER CONSTR-LT	15,283,390	0	15,283,390	4,184,487	0	4,184,487	11,099,183	1,299,192	0	1,283,862	0	8,516,929
4 PROPERTY HELD FOR FUTURE USE	298,764	0	298,764	80,655	0	80,655	218,109	25,551	0	25,213	0	167,365
5 TELECOMM. PLANT ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0
6 MATERIAL AND SUPPLIES	36,893,233	0	36,893,233	10,400,910	0	10,400,910	26,412,323	2,757,381	0	3,323,751	0	28,331,271
7 TOTAL PLANT, MATERIAL & SUPPLIES	8,972,176,585	1,984,240	8,974,160,745	2,424,798,338	0	2,424,798,338	6,549,378,338	763,986,849	156,089	757,987,717	296,560	5,827,823,081
8 DEPRECIATION RESERVE	3,400,412,264	-40,211,878	3,352,201,186	923,687,087	0	923,687,087	2,428,594,179	283,174,336	-3,353,411	289,329,391	-3,636,338	1,843,282,221
9 DEFERRED INCOME TAX RESERVE	921,185,333	24,661,799	945,767,134	241,625,179	-2,626,259	238,998,938	786,768,284	81,678,458	5,817,531	74,799,477	4,995,378	340,685,368
10 NET PLANT, MAT. & SUPPLIES	5,571,764,241	30,193,518	5,621,959,339	1,499,183,323	0	1,499,183,323	4,122,776,856	478,731,784	5,711,508	468,658,326	5,932,926	3,163,741,588
11 NET BOOK COST	4,650,650,986	23,333,319	4,676,192,425	1,257,558,344	2,626,249	1,260,184,593	3,411,007,832	397,861,246	693,969	393,858,849	1,337,356	2,623,856,212
ACTUAL/FRCSST (NOT AVG)												
12 OPERATING REVENUES	189,630,332	61,740,885	251,399,337	67,490,841	-82,008	67,376,841	189,822,496	26,813,466	635,728	28,463,353	0	134,089,935
13 ALLOW FOR FUNDS DURING CONST.	161,853	0	161,853	43,479	0	43,479	117,374	13,762	0	13,392	0	98,228
14 REVENUES & AFUDC	189,819,583	61,740,885	251,560,398	67,582,328	-82,008	67,428,328	189,940,870	26,827,228	635,728	28,476,747	0	134,188,173
15 OPERATING EXPENSES	163,848,378	7,417,327	171,265,697	42,879,861	0	42,879,861	128,385,836	17,837,128	898,317	13,389,782	853,114	96,213,583
16 OTHER OPERATING EXPENSES	94,821	0	94,821	13,837	0	13,837	41,784	4,685	0	4,626	0	32,473
17 CONTRIBUTIONS, MEMBER FEES & DUES	26,833	0	26,833	6,161	0	6,161	20,674	2,585	0	1,996	0	16,173
18 TOTAL OPERATING EXPENSES	163,938,826	7,417,327	171,347,333	42,899,859	0	42,899,859	128,448,294	17,844,318	898,317	13,396,404	853,114	96,262,149
19 NET OPERATING REVENUES	25,728,306	54,323,478	80,851,984	24,559,782	-82,008	24,477,782	59,574,282	9,769,156	-234,597	7,866,931	-853,114	39,827,886
20 OPERATING TAXES(EXCL. INC TAXES)	18,283,226	0	18,283,226	1,979,829	0	1,979,829	8,384,197	1,184,238	0	577,236	0	6,628,723
21 STATE INCOME TAX	1,612,348	2,349,128	4,161,468	5,288,593	-75,897	5,283,496	-1,843,584	2,386,482	271,786	1,163,227	248,928	-3,317,839
22 STATE INCOME TAX REDUCTION	-1,476	0	-1,476	0	0	0	0	0	0	0	0	0
23 NET INCOME BEFORE FED INC TAX	13,834,416	51,774,358	65,608,764	17,388,168	-6,983	17,293,237	48,315,589	6,876,516	-586,383	5,324,688	-1,184,834	38,324,922
24 FIXED CHARGES	13,899,833	-2,668,731	13,226,182	4,246,594	138,237	4,376,831	8,849,271	1,343,168	41,858	1,338,863	48,789	6,176,838
25 OTHER TAX ADJUSTMENTS	-3,816,268	0	-3,816,268	-1,762,856	0	-1,762,856	-2,833,484	-416,888	0	-336,828	0	-1,888,376
26 TOTAL NET OTHER DEDUCTIONS	12,878,573	-2,668,731	9,409,842	2,483,738	138,237	2,613,775	6,775,867	927,168	41,858	773,237	48,789	5,895,662
27 FEDERAL TAXABLE INCOME	1,753,843	54,443,081	56,196,924	14,816,422	-137,148	14,679,282	41,319,642	5,149,348	-547,641	4,391,231	-1,144,763	33,429,668
28 FEDERAL INCOME TAX	996,987	17,811,741	18,808,728	5,837,583	76,254	5,113,837	13,294,891	1,758,778	1,516,487	1,547,425	1,388,894	7,891,387
29 AMORT. OF INVESTMENT CREDIT	4,818,388	235,543	5,053,933	1,318,883	0	1,318,883	3,735,050	888,958	29,863	483,872	29,492	2,882,871
30 NET FEDERAL INCOME TAX	-4,213,481	17,576,196	13,342,795	3,726,698	76,254	3,802,952	9,539,843	1,341,828	1,486,624	1,143,353	1,359,482	4,288,436
31 NET OPERATING INCOME	18,847,817	34,218,134	52,265,971	13,573,462	-83,157	13,490,305	38,775,666	4,734,608	-1,993,087	4,188,935	-2,463,436	34,316,484
32 NET OPERATING INCOME + AFUDC	18,288,878	34,218,134	52,427,824	13,616,941	-83,157	13,533,784	38,893,248	4,748,458	-1,993,087	4,194,327	-2,463,436	34,486,786

FOIb01W 002505

(P80)
 Southern Bell Telephone & Telegraph
 Out of Period PR + FR. TAXES
 TFC 12/31/91
 11/13/92
 11/11/92

Southern Bell Telephone & Telegraph
 Out of Period MR + FR TAXES
 TYE 12/31/91
 11/11/91
 11/12/92
 (PBC)

25

FLORIDA REFUND 1989-1990 - BOOKED NOV 1991
 MR ACCRUAL

ACCTG CLASS	REFUND	INTEREST	REF + INT
5001.2100 RES	31,791,071.48 DR	0.00	31,791,071.48 DR
5001.2100 RES PVT COMM	281.25 DR	0.00	281.25 DR
5001.1100 BUS	23,827,488.79 DR	0.00	23,827,488.79 DR
5001.1100 BUS PVT COMM	7,737,418.19 DR	0.00	7,737,418.19 DR
5001.3100 SEMI-PUBLIC COIN	172,725.23 DR	0.00	172,725.23 DR
5010.3210 CPE COIN	1,026,432.00 DR	0.00	1,026,432.00 DR
7540.9290 INTEREST	0.00 DR	3,775,081.24 DR	3,775,081.24 DR
TOTAL EXCL CENTURY	64,555,396.94 DR	3,775,081.24 DR	68,330,478.18 DR
CENTURY FL	15,777.74 DR	927.21 DR	16,704.95 DR
TOTAL INCL CENTURY	64,571,174.68 DR	3,776,008.45 DR	68,347,183.13 DR
4010.6910 EXCL CENTURY FL	64,555,396.94 CR	3,775,081.24 CR	68,330,478.18 CR
4010.6910 CENTURY FL	15,777.74 CR	927.21 CR	16,704.95 CR
TOTAL INCL CENTURY	64,571,174.68 CR	3,776,008.45 CR	68,347,183.13 CR

FLORIDA REFUND 1989-1990 - BOOKED NOV 1991
 FR ACCRUAL

ACCTG CLASS	REFUND	INTEREST	REF + INT
5100.2100	327,860.00 CR	0.00 CR	327,860.00 CR
5100.2200	327,860.00 CR	0.00 CR	327,860.00 CR
5264.9900	63,917,085.00 CR	0.00 CR	63,917,085.00 CR
7540.9290 INTEREST	0.00 CR	3,775,731.00 CR	3,775,731.00 CR
TOTAL	64,572,805.00 CR	3,775,731.00 CR	68,348,536.00 CR
4360.9800	64,572,805.00 DR	3,775,731.00 DR	68,348,536.00 DR

08-Dec-91

F01B01W 002506

This adjustment will be audited by Christine Rous											
in Tallahassee.											
1-13											

Southern Bell Telephone & Telegraph
 Out of Period MB + FR TAXES
 (PBC) TYE 12/31/91
 11/11/92
 11/13/92
 26

Other Tax Adjustment

1. Difference in Intrastate Gross Receipts Tax in COREDATA and amount shown on Gross Receipts Tax Return

Decrease Intrastate Gross Receipts Tax See Page 26	(971,897)
Increase Taxable Income	971,897
SIT (.055)	53,454
FIT (.3213)	312,271

Total Taxes	Intrastate		Interstate
Gross Receipts	(971,897)	(972)	971,897
SIT (current)	53,454	54	(53,454)
FIT (current)	312,271	312	(312,271)
Total	(606,172)		606,172
NOI	606,172		(606,172)

F01B01W 002507

This adjustment will be audited by Christine Rous									
in Tallahassee.									
10-1									
1-13									

S I F A R A R I O N S S I R D Y

FOI B01W 002508

Core Data

Per Core Data

Reduce Expenses
SIT (55%) + Fm (32.15%)
Increase NoI

Initial State

46,221,373

F(A) 45,249,476

991,897

(365,725)

27
28

Southern Bell Telephone & Telegraph
 Out of Period PR + FR. Taxes
 TYE 12/31/91
 12/11/92
 11/13/92

THE 12/31/91

vw 7/11/92
2/11/92
11/19/92

Report: ROE
Data Source: A10207F

	YR92	YR93	YR94
** COMPANY CAPITAL STRUCTURE **			
DEBT	3,932,747	4,030,162	4,062,383
EQUITY	6,562,744	6,562,491	6,562,491
...TOTAL DEBT AND EQUITY	10,495,491	10,592,653	10,624,874
** % DISTRIBUTION OF D & E **			
DEBT	.374708	.380468	.382346
EQUITY	.625292	.619532	.617654
** STATE RATE BASE AS DISTRIBUTED ON COMPANY D & E **			
DEBT	1,251,908	1,271,577	1,252,861
EQUITY	2,089,113	2,070,566	2,023,908
...TOTAL DEBT AND EQUITY	3,341,021	3,342,143	3,276,769
** COST OF D & E **			
DEBT	8.634090	8.652630	8.629050
EQUITY	11.507000	11.344900	12.929100
...TOTAL DEBT AND EQUITY	10.432600	10.320600	11.285010
** SOURCE OF INCOME **			
DEBT	108,159	110,025	108,110
EQUITY	240,394	234,903	261,673
...TOTAL DEBT AND EQUITY	348,554	344,928	369,733

** RATE BASE ELEMENTS **			
2001	6,688,318	7,077,616	7,372,970
2003	85,890	74,109	78,594
2004 (SC ONLY)	0	0	0
2002	393	408	408
2005	0	0	0
1220	32,684	30,282	27,983
3110+3200+3420+3410	(2,664,952)	(3,021,984)	(3,366,914)
4100+4340	(684,260)	(663,703)	(640,539)
4320 (PRE '71)	0	0	0
WORKING CAPITAL	(64,263)	(100,520)	(139,537)
CUSTOMER DEPOSITS	(39,252)	(40,042)	(40,739)
ACCOUNTS PAYABLE	0	0	0
AVG 8551 INVESTMENT	2,262	2,280	2,269

RATE BASE BEFORE PSC ADJ	3,356,818	3,358,447	3,294,495
PSC ADJ	(15,797)	(16,304)	(17,726)

RATE BASE AFTER PSC ADJ	3,341,021	3,342,143	3,276,769

** COST OF DEBT CALCULATED ON COMPANY BASIS **			
INTEREST DEDUCTIONS	367,044	369,826	376,442
LESS: INT NOT REL TO CAPITA	27,487	21,110	25,897
ST INTEREST	0	0	0

NET INTEREST	339,557	348,716	350,545

** OPERATING INCOME **			
NET OPERATING REVENUE	530,768	585,618	638,736
- TAXES	132,562	155,499	182,274
+ STATE NON OPERATING	141	(547)	(366)
+ FEDERAL NON OPERATING	726	(3,196)	(2,137)
+ SPECIAL CHARGES (7370)	5,856	8,370	7,092
+ EXTRAORDINARY ITEMS	(85,600)	(137,400)	(140,200)
- TAXES ON EXTRAORDINARY	(30,750)	(49,617)	(52,377)

NET OPERATING INCOME	350,079	346,965	373,229
LESS: CUSTOMER DEP INTEREST	3,006	3,063	3,063
ADD: PSC ADJ	1,520	1,461	1,537
INTEREST SYNCH	(834)	(1,210)	(2,692)
IDC (SC ONLY)	0	0	0
NET DIVIDENDS	769	776	772

ADJUSTED OPERATING INCOME	348,554	344,928	369,783

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE THE BELLSOUTH REGION EXCEPT UNDER WRITTEN AGREEMENT.

NOTE: There are no BSSI Dividends in 19
The budget reference was not
updated to change the name.

$$\begin{array}{r} 2,262 \\ - 2,260 \\ \hline 2 \end{array}$$
 difference

F01B01W 002509

11. 14. 92 02:26PM	40-1	1-14	1-1
908			
THE WALTER LATHAM COMPANY	(708) 345-8787		

11/23/92

8-95X

[illegible]

(PBC)

DRR 49M, 49Q. R-95X

(Avg Net Inc.)

24.6501%
24.6501%
24.4764%
24.6262%
24.4684%
24.4411%
24.4436%
24.4118%
24.3440%
24.2914%

7360.3000
FLA
BELLCORE
Dividend

101,912.00	24,736.00
(1,124,928.00)	(279,252.00)
<u>40-1</u> <u>1-14</u> <u>2-1</u> <u>1-2</u>	
(1,121,200.00)	(274,033.61)
56,357.57	13,757.73
(1,120,400.00)	(272,750.18)
<u>40-1/1-14/2-1/1-3</u>	

12 MO. TOTAL	(3,208,258.43)	(783,342.06)
--------------	----------------	--------------

$\langle 1,077,704 \rangle$

$$\begin{array}{r} \times 733577 \\ \hline < 790,579 > \\ \hline \text{Dividend} \end{array}$$

Intra Res To
Avg Net Inv.

$$\begin{array}{r} 40-1 \\ \hline 1-14 \\ \hline 2-1 \end{array}$$

* FEB * REFLECT TRUE-UP OF 4TH QTR. 91 ACCR

APC 1401.1400

FHA Private

0.00
0.00
0.00
5.92
5.92
5.92
5.92
5.92
5.92
5.92
5.92
5.92
5.92

7,028,967.61	24.6501%
7,028,967.61	24.6501%
6,979,437.12	24.4764%
7,022,122.94	24.6262%
6,977,159.92	24.4684%
6,969,371.34	24.4411%
6,970,084.21	24.4436%
6,960,930.91	24.4115%
6,941,683.30	24.3440%
6,926,684.43	24.2944%

④ 6,980,544

X. 133577

\$ 120,767

Intra Rex 70
Avg Net Inv.

42-1
1-14

Rate Base

YTD AVG

28,514,965.92 / 16,780,543.50 24.48037.

FOIA b 7 - 002512

① 40-1/1-14/2-1/1-3

11. 28. 92 04:24 PM

[illegible]

11/23/92

(PBC)

11-20-92 03:29PM ~~1001-123~~

DIR 49M, 49.0 R-94X

DATE 11/19/92

TIME 15:30:34

NR 24919

BELL SOUTH TELECOMMUNICATIONS INC.

STATE, FLORIDA

摘要

ENDING PERIOD: 07 1992

NET INVESTMENT

$$(A) = (B) + (C)$$

(b)

1992
 $(C) = (D) + (E)$

(D)

(3)

1111

43

CONTINUED

INTERIATE

INTRASTATE

1	General Support	1,175,807,942	48,301,811	1,147,908,131	259,912,804	887,995,327
2	Central Office Switching	1,371,180,273	14,289,132	1,356,891,141	279,442,041	1,257,449,080
3	Operator Systems	35,517,972	0	35,517,972	3,643,383	30,452,409
4	Central Office Transmission	1,677,698,158	0	1,677,698,158	525,772,906	1,171,905,252
5	Information Orig/Term	171,477,518	4,711,323	166,766,195	45,644,173	121,381,802
6	Cable & Wire Facilities	4,349,423,002	0	4,349,423,002	1,196,667,867	3,172,737,135
7	Tangible Assets	21,835,127	1,247,340	20,587,787	4,703,183	15,884,604
8	Intangible Assets	0	0	0	0	0
9	Telecom. Plant in Service	9,063,184,014	68,572,066	8,994,612,008	2,337,188,397	6,657,423,611
10	Telecom. Plant Under Const-ST	34,138,898	378,040	34,290,838	9,081,721	25,159,137
11	Telecom. Plant Under Const-LT	20,631,979	277,765	20,332,234	5,256,417	15,075,817
12	Property Held for Future Use	248,101	6,449	241,652	62,713	178,937
13	Telecom. Plt Adjuncts	0	0	0	0	0
14	Material & Supplies	47,832,573	2,735,023	49,097,322	12,332,130	32,745,372
15	GROSS PLANT, MAT & SUPPL.	9,166,333,357	72,831,283	9,094,524,274	2,363,941,406	6,734,582,874
16	Depreciation Reserve-CR	3,334,245,896	26,539,331	3,327,726,545	928,413,476	2,402,313,469
17	Deferred Income Tax Reserve-CR	786,038,115	2,986,310	783,131,805	227,666,373	675,465,432
18	NET BOOK COST	4,796,231,346	42,385,622	4,663,643,924	1,210,861,931	3,452,782,993
19	Unamortized ITC-Dec.30-CR	143,576	542	144,834	37,964	106,870
20	Unamortized ITC-Dec.30-CR	160,804,375	899,767	160,284,400	41,753,340	118,531,060
21	OPERATING INVESTMENT	4,945,201,773	41,985,113	4,503,216,682	1,168,870,427	3,334,346,055

NON-OPERATING INVESTMENT

22 Non-operating Plant	13,372,408	358,860	13,814,820	3,377,958	7,636,062
23 Non-op Depreciation Reserve-CR	6,218,879	188,147	6,050,732	1,570,346	4,480,186
24 Non-op Deferred Inc Tax Reserve-CR	-170,836	0	-170,836	-44,133	-126,901
25 Non-op Unamortized ITC-CR	0	0	0	0	0
26 NET INVESTMENT	(E) 4,332,315,432		4,310,350,000	1,170,722,174	(P) 3,339,427,826

(6) 4,302,525,432

$12,175,426 + 4,310,350.00$
 $\underline{16,485,776}$

④ 3.337.427-832

0733571

④ 3,339,627,832

$$= 73.3577\% \text{ (C)}$$

F01B01W 002513

104

(6) 4, 552, 525, 432

11. 20. 02 20.02.11

[illegible]

PROGRAM: CZ02A450
 RUN DATE: 10/09/92 102938
 PASS: 15

BELLSOUTH TELECOMMUNICATIONS
 REPORT MONTH: SEPTEMBER, 1992
 GENERAL LEDGER - PR BASH

FORM: 100-1000
 PAGE: 105
 RETENTION: PERM.

208

ACCOUNT 1401-1000-1400					
MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	20,514,965.92	.00	.00	.00	20,514,965.92
FEBRUARY	20,514,965.92	.00	.00	.00	20,514,965.92
MARCH	20,514,965.92	.00	.00	.00	20,514,965.92
APRIL	20,514,965.92	.00	.00	.00	20,514,965.92
MAY	20,514,965.92	.00	.00	.00	20,514,965.92
JUNE	20,514,965.92	.00	.00	.00	20,514,965.92
JULY	20,514,965.92	.00	.00	.00	20,514,965.92
AUGUST	20,514,965.92	.00	.00	.00	20,514,965.92
SEPTEMBER	20,514,965.92	.00	.00	.00	20,514,965.92
YTD TOTAL	20,514,965.92	.00	.00	.00	20,514,965.92

ACCOUNT 1402-1000-1500					
MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	886,987.12	66,125.37	.00	66,125.37	740,861.55
FEBRUARY	740,861.55	114,958.42	.00	114,958.42	625,923.13
MARCH	625,923.13	161,887.87	.00	161,887.87	464,035.26
APRIL	464,035.26	243,289.69	.00	243,289.69	220,745.57
MAY	220,745.57	258,339.51	.00	258,339.51	48,825.94
JUNE	48,825.94	169,804.71	.00	169,804.71	218,628.45
JULY	218,628.45	568,129.12	.00	568,129.12	378,757.77
AUGUST	378,757.77	27,478.47	.00	27,478.47	606,236.24
SEPTEMBER	606,236.24	587,437.97	.00	587,437.97	1,113,674.21
YTD TOTAL	886,987.12	1,921,661.35	.00	1,920,661.33	1,113,674.21

ACCOUNT 1401-1000-1600					
MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	140,647,997.50	.00	5,389,428.44	5,389,428.44	157,278,569.06
FEBRUARY	157,278,569.06	.00	5,285,978.51	5,285,978.51	134,874,595.55
MARCH	134,874,595.55	.00	2,167,805.48	2,167,805.48	131,886,888.07
APRIL	131,886,888.07	20,147,851.48	5,481,294.79	14,748,745.94	146,832,439.01
MAY	146,832,439.01	448,951.28	2,815,716.59	2,847,768.11	144,894,868.98
JUNE	144,894,868.98	.00	1,788,876.54	1,788,876.54	142,795,992.54
JULY	142,795,992.54	.00	15,658,995.46	15,658,995.46	127,144,997.08
AUGUST	127,144,997.08	.00	5,487,894.81	5,487,894.81	125,757,182.27
SEPTEMBER	125,757,182.27	5,888,840.00	5,284,426.07	1,715,573.15	125,472,675.40
YTD TOTAL	140,647,997.50	25,612,981.96	40,808,304.06	15,195,322.10	125,472,675.40

Folded 10/29/92

BCK

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

11-20-92 03:25PM P005 #26

DRRU44 70A

R-95X

Southland Bell Investment & Dividend
 Bellco Investment Dividend
 11/23/91
 11/23/92

PROGRAM: 22024450
 RUN DATE: 11/18/92 182835
 PAGE: 12

BELLSOUTH TELECOMMUNICATIONS
 REPORT MONTH: SEPTEMBER, 1992
 GENERAL LEDGER - FR BAS

FORM: WF-1580
 PAGE: 407
 RETENTION: PERM.

ACCOUNT 7500-7560-2000

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	267,830.33	73,678.00	193,940.33	193,940.33
FEBRUARY	193,940.33	37,683.75	8,249.67	29,414.04	223,374.59
MARCH	223,374.59	283,686.21	.00	283,686.21	427,860.68
APRIL	427,860.68	124,888.58	.00	124,888.58	551,869.18
MAY	551,869.18	128,183.97	.00	128,183.97	678,853.15
JUNE	678,853.15	128,482.26	.00	128,482.26	806,535.41
JULY	806,535.41	299,138.00	16,579.00	192,555.68	999,892.29
AUGUST	999,892.29	71,874,106.67	47,994.47	71,826,121.29	72,025,293.49
SEPTEMBER	72,025,293.49	144,367.68	7,149.68	137,518.68	72,162,722.17
YTD TOTAL	.00	72,516,484.31	183,761.14	72,162,722.17	72,162,722.17

ACCOUNT 7500-7560-3000

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	2,572,422.99	2,572,422.99	.00	.00
FEBRUARY	.00	.00	.00	.00	.00
MARCH	.00	.00	.00	.00	.00
APRIL	.00	.00	.00	.00	.00
MAY	.00	.00	.00	.00	.00
JUNE	1,023,816.72	1,328,748.43	2,351,745.15	1,023,816.72	1,023,816.72
JULY	2,144,216.72	1,121,288.98	2,242,400.00	1,121,288.98	2,144,216.72
AUGUST	2,144,216.72	.00	.00	.00	2,144,216.72
SEPTEMBER	2,087,859.15	112,715.14	36,387.87	86,857.57	2,087,859.15
YTD TOTAL	.00	6,255,486.56	9,463,745.71	3,208,259.15	3,208,259.15

ACCOUNT 7500-7560-4000

MONTH	BEGINNING BALANCE	DEBITS	CREDITS	NET ACTIVITY	ENDING BALANCE
JANUARY	.00	.00	66,125.57	66,125.57	66,125.57
FEBRUARY	66,125.57	.00	114,938.42	114,938.42	181,063.99
MARCH	181,063.99	.00	161,287.67	161,287.67	342,271.66
APRIL	342,271.66	.00	253,209.69	253,209.69	595,481.35
MAY	595,481.35	.00	258,538.31	258,538.31	853,811.06
JUNE	853,811.06	.00	169,884.71	169,884.71	1,023,695.77
JULY	1,023,695.77	.00	348,129.12	348,129.12	1,371,824.89
AUGUST	1,371,824.89	.00	27,478.47	27,478.47	1,415,223.36
SEPTEMBER	1,415,223.36	.00	807,437.97	807,437.97	1,928,661.33
YTD TOTAL	.00	.00	1,928,661.33	1,928,661.33	1,928,661.33

NOTICE: NOT FOR USE OR DISCLOSURE OUTSIDE BELLSOUTH EXCEPT UNDER WRITTEN AGREEMENT

11-20-92 03:25PM P006 #26

DRA494, 494

R-95X

Southland Bell Investment & Dividend
 Bellco Investment Dividend
 11/23/91
 11/23/92

FOIb01M 002516

11. 20. 92 04:24PM

2.00

401
 111
 212
 1-3

Southern Bell Telephone & Telegraph

Proposed SW Access Reduction

TYE 12/31/91

KW 12/2/92

2/21/92

PUB

(PBO)

11.12.92 01:53PM

Item # 38 Do you want a deferred tax impact? (1=Yes, 0=No)
Description Prop'd SW Access Reduction 0

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev		N/A	N/A	N/A			
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev	(5,000)	N/A	N/A	N/A	(5,000)	(5,000)	
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev							
Uncollectible	(89)	N/A	N/A	N/A	(89)	(89)	
Misc net Unc	89	N/A	N/A	N/A	89	89	
OPER. EXPENSES:							
Flt Sp							
Flt non Sp							
Dep'r							
Cost Op							
Corp Op							
Oth							
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp							
COE							
CAN							
1/OT							
Abort.							
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depn Reserve							
Plt und Constr							
Prop Fut Use							
CWC							
Matl & Supp							
M&S incl CWC	0						
TAX ITEMS:							
Gross Receipts	(60)				(60)	(60)	
Oth excl GRT							
Tot Oth Taxes	(60)				(60)	(60)	
SIT Current	(267)				(267)	(267)	
SIT Curr Def	0				0	0	
Tot SIT	(267)				(267)	(267)	
FIT Current	(1,559)				(1,559)	(1,559)	
FIT Curr Def	0				0	0	
Tot FIT	(1,559)				(1,559)	(1,559)	
ITC Realized							
ITC Abort							
FIT Net of ITC	(1,559)				(1,559)	(1,559)	

F01B01W 002517

Not completed will be done in Follow up

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(196)

TYE⁰12/31/91

2/7/2

11/17/92

11. 12. 92 01:53PM

4 Proposed SW Access Reduction

P O 2,

11/12

No. 49M

Proposed Switched Access Reduction

40-1
15-1

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

F01B01W 002518

Not completed will be done
in follow up

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15

THE WALTER LATHAM COMPANY (708) 545-8787

THE WALTER LATHAM COMPANY (708) 245-8787

Not completed. Will be done in following

FOI001W 002519

SWITCHED ACCESS
PRICES OF PROPOSED RATE CHANGES
ANNUALIZED FOR 1993

SERVICE	PRESENT DEMAND (MOU)	PROPOSED DEMAND (MOU)	% DIFFERENCE	CURRENT RATE	PROPOSED RATE	% DIFFERENCE	CURRENT REVENUE	PROPOSED REVENUE	REVENUE DIFFERENCE
CCL ORIG PRIN DAY	68,948,637	68,654,537	0.75%	\$0.02660	\$0.02660	\$0.00000	\$1,812,734	\$1,826,264	\$13,511
CCL ORIG PRIN EVE	5,191,198	5,229,889	0.75%	\$0.01729	\$0.01729	\$0.00000	\$89,754	\$90,425	\$649
CCL ORIG PRIN NIT	3,215,786	3,239,754	0.75%	\$0.01864	\$0.01864	\$0.00000	\$34,216	\$34,471	\$255
CCL ORIG TRIN DAY	12,575,530	12,669,257	0.75%	\$0.02633	\$0.02633	\$0.00000	\$331,114	\$333,582	\$2,468
CCL ORIG TRIN EVE	482,645	484,242	0.75%	\$0.01711	\$0.01711	\$0.00000	\$8,258	\$8,328	\$72
CCL ORIG TRIN NIT	315,876	318,228	0.75%	\$0.01833	\$0.01833	\$0.00000	\$3,326	\$3,351	\$25
CCL ORIG PRIN DAY FID	1,287,878,814	1,297,449,474	0.75%	\$0.02620	\$0.02620	\$0.00000	\$33,742,215	\$33,993,708	\$251,493
CCL ORIG PRIN EVE FID	805,709,687	811,714,761	0.75%	\$0.01703	\$0.01703	\$0.00000	\$13,721,234	\$13,823,582	\$102,348
CCL ORIG PRIN NIT FID	541,179,757	543,213,234	0.75%	\$0.01848	\$0.01848	\$0.00000	\$5,671,564	\$5,713,835	\$42,271
CCL ORIG TRIN DAY FID	94,884,512	94,785,735	0.75%	\$0.02595	\$0.02595	\$0.00000	\$2,439,611	\$2,457,794	\$18,183
CCL ORIG TRIN EVE FID	53,875,858	53,471,237	0.75%	\$0.01686	\$0.01686	\$0.00000	\$894,854	\$881,525	\$13,329
CCL ORIG TRIN NIT FID	35,478,287	35,934,861	0.75%	\$0.01837	\$0.01837	\$0.00000	\$369,980	\$372,857	\$2,877
CCL TERM PRIN FGA, B, C	391,784,254	394,784,285	0.75%	\$0.03820	\$0.03820	\$0.00000	\$14,964,235	\$15,077,788	\$113,553
CCL TERM PRIN FID	1,538,575,289	1,558,862,488	0.75%	\$0.03648	\$0.03648	\$0.00000	\$34,311,856	\$36,731,535	\$2,419,679
CCL TERM TRIN	189,379,878	189,248,817	0.75%	\$0.03782	\$0.03782	\$0.00000	\$4,514,916	\$4,548,567	\$33,651
LOC TRPT PRIN DAY	3,431,527,980	3,457,885,508	0.75%	\$0.01688	\$0.01688	(\$0.00272)	\$54,984,444	\$45,918,334	(\$8,994,112)
LOC TRPT PRIN EVE	778,362,276	784,163,586	0.75%	\$0.01848	\$0.01848	(\$0.00175)	\$8,894,868	\$8,773,173	(\$1,191,795)
LOC TRPT PRIN NIT	526,895,504	538,814,544	0.75%	\$0.00448	\$0.00531	(\$0.00189)	\$3,364,998	\$2,814,377	(\$550,621)
LOC TRPT TRIN DAY	234,989,377	234,740,782	0.75%	\$0.01584	\$0.01515	(\$0.00269)	\$3,722,232	\$3,113,141	(\$609,091)
LOC TRPT TRIN EVE	48,741,263	49,184,538	0.75%	\$0.01830	\$0.00835	(\$0.00175)	\$582,835	\$419,844	(\$162,991)
LOC TRPT TRIN NIT	51,431,224	51,685,634	0.75%	\$0.00834	\$0.00526	(\$0.00188)	\$199,461	\$164,644	(\$32,817)
LOC TRPT TRIN NON-REC	128,287	128,287	0.00%	\$10.00000	\$10.00000	\$0.00000	\$1,282,870	\$1,282,870	\$0
LST PRIN DAY	459,934,891	463,362,842	0.75%	\$0.00980	\$0.00980	\$0.00000	\$4,507,362	\$4,548,954	\$41,592
LST PRIN EVE	5,191,198	5,229,889	0.75%	\$0.00637	\$0.00637	\$0.00000	\$33,868	\$33,314	(\$554)
LST PRIN NIT	3,215,786	3,239,754	0.75%	\$0.00792	\$0.00792	\$0.00000	\$12,646	\$12,708	\$64
LST TRIN DAY	188,967,563	189,779,732	0.75%	\$0.00978	\$0.00978	\$0.00000	\$1,854,985	\$1,844,863	(\$10,122)
LST TRIN EVE	482,645	484,242	0.75%	\$0.00638	\$0.00638	\$0.00000	\$3,061	\$3,063	\$2
LST TRIN NIT	315,876	318,228	0.75%	\$0.00588	\$0.00588	\$0.00000	\$1,226	\$1,235	\$9

Southern Bell Tel. & Co.
Florida Public Service Commission
Docket No. 920260-TL
Sims Exhibit No. _____
Attachment No. 3
Page 6 of 7

(PBC)

*Southern Bell Telephone & Telegraph
Proposed SW Access Reduction Adj.*

11/13/91

11/17/92

SWITCHED ACCESS
 PRICING OF PROPOSED RATE CHANGES
 ANNUALIZED FOR 1995

SERVICE	PRESENT REVENUE (\$'000)	PROPOSED REVENUE (\$'000)	% DIFFERENCE	CURRENT RATE	PROPOSED RATE	% DIFFERENCE	CURRENT REVENUE	PROPOSED REVENUE	REVENUE DIFFERENCE
LS2 PREM DAY	2,046,060,515	2,048,070,517	0.75%	\$0.00900	\$0.00900	0.00000	\$27,879,233	\$28,107,140	\$227,906
LS2 PREM EVE	818,481,224	824,581,445	0.75%	\$0.00637	\$0.00637	0.00000	\$5,213,725	\$5,252,504	\$38,779
LS2 PREM NIT	949,758,754	953,855,340	0.75%	\$0.00392	\$0.00392	0.00000	\$2,155,052	\$2,171,114	\$16,062
LS2 TRAM DAY	117,097,549	117,943,090	0.75%	\$0.00970	\$0.00970	0.00000	\$1,135,594	\$1,144,016	\$8,422
LS2 TRAM EVE	53,875,858	53,879,237	0.75%	\$0.00630	\$0.00630	0.00000	\$334,377	\$334,869	\$492
LS2 TRAM NIT	35,670,207	35,936,061	0.75%	\$0.00308	\$0.00308	0.00000	\$130,400	\$139,432	\$9,032
LINE TERM PREM DAY	3,304,795,406	3,331,441,360	0.75%	\$0.00770	\$0.00770	0.00000	\$26,123,604	\$26,310,387	\$186,783
LINE TERM PREM EVE	823,472,422	829,811,354	0.75%	\$0.00514	\$0.00514	0.00000	\$4,233,474	\$4,265,230	\$31,756
LINE TERM PREM NIT	352,973,940	357,095,323	0.75%	\$0.00314	\$0.00314	0.00000	\$1,767,390	\$1,780,421	\$13,031
LINE TERM TRAM DAY	226,839,112	227,723,009	0.75%	\$0.00702	\$0.00702	0.00000	\$1,767,436	\$1,780,000	\$12,564
LINE TERM TRAM EVE	53,350,305	53,957,400	0.75%	\$0.00508	\$0.00508	0.00000	\$272,076	\$276,104	\$4,028
LINE TERM TRAM NIT	35,906,001	36,256,290	0.75%	\$0.00313	\$0.00313	0.00000	\$112,434	\$113,476	\$1,042
800 NEX SVC ACT. (1ST)	564	564	0.00%	\$43.61000	\$43.61000	0.00000	\$26,396	\$26,396	\$0
800 NEX SVC ACT. (ADD)	1,706	1,706	0.00%	\$21.51000	\$21.51000	0.00000	\$36,096	\$36,096	\$0
900 NEX SVC ACT. (1ST)	82	82	0.00%	\$43.61000	\$43.61000	0.00000	\$3,576	\$3,576	\$0
900 NEX SVC ACT. (ADD)	295	295	0.00%	\$21.51000	\$21.51000	0.00000	\$6,345	\$6,345	\$0
DAL 2-WIRE (DL OUTGATS)	50	50	0.00%	\$30.00000	\$30.00000	0.00000	\$1,900	\$1,900	\$0
DAL 4-WIRE (DL OUTGATS)	0	0	0.00%	\$30.00000	\$30.00000	0.00000	\$0	\$0	\$0
MESSAGE UNIT CREDIT	42,444,000	42,444,000	0.00%	(\$0.00140)	(\$0.00140)	0.00000	(\$59,731)	(\$59,731)	\$0
DA (per call)	17,999,627	17,999,627	0.00%	\$0.25000	\$0.25000	0.00000	\$4,399,907	\$4,399,907	\$0
REVENUE TOTALS							\$208,143,817	\$212,132,796	(\$39,978,979)

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(PBC)
 Proposed Southern Bell Telephone & Telegraph
 Proposed SBC Access Reduction Add.
 12/31/91
 12/11/92

FOIb01W 002520

P2

Not completed. Values to date in following

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Southern Bell Telephone & Telegraph
Proposed Optional Expanded Local Service
(PBC) TFE 12/31/91 8/11/92
11/17/92
11. 12. 82 01:53PM P08

Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabriela Leon
Document/Record Request No. 49M
November 6, 1992

REQUEST: Please provide backup (Journal entries, vouchers, orders, invoices) and outside correspondence for the following N.O.I. adjustments:

#39 Proposed Optional Expanded Local Service

RESPONSE: Attached is the priceout filed as Attachment No. 2, page 1 of 2 to Nancy Sims' Testimony. The priceout shows a 1993 (half year) revenue reduction of \$7,719,054. This is a net of increase in local rates of \$11,027,760 and decrease in toll rates of \$18,746,814. For the proforma adjustment, we used rounded amounts of \$11 million and (\$18.7) million. The net (\$7.7) million was then reduced by uncollectibles of \$.138 million for a net revenue impact of (\$7.562) million on Reid, Schedule 4, page 1 of 8.

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

F01B01W 002521

40-1 P4	1	Not completed	Will be done in followup	40-1 P4	1
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THE 12/31/91

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POB

	INPUT Combined \$	INPUT Intral	INPUT ERZ	INPUT RA2	INPUT REV: OTH CALC'D Intra \$	INPUT REV: OTH CALC'D ER \$	INPUT REV: OTH CALC'D RA \$
REVENUES:							
Local Rev	11,000	N/A	N/A	N/A	11,000	40-1 P4	
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev	(18,700)	N/A	N/A	N/A	(18,700)		(18,700)
Misc Rev					0	0	0
Uncollectible	(138)	N/A	N/A	N/A	(138)	0	(138)
Misc net Unc	138	N/A	N/A	N/A	138	0	334
OPER EXPENSES:							
Plt So					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Inst Op					0	0	0
Corp Up					0	0	0
OTH					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Supp					0	0	0
COE					0	0	0
CM					0	0	0
J/OI					0	0	0
Amort.					0	0	0
Tot Plt in Svc	0				0	0	0
WTH INV & RES:							
Dean Reserve					0	0	0
Plt und Constr					0	0	0
Prop Fut Use					0	0	0
CWC					0	0	0
Matl & Sups					0	0	0
NLS incl CWC	0				0	0	0
TAX ITEMS:							
Gross Receipts	(92)				(92)	40-1 P4	(224)
OTH excl BRT					0	0	0
Tot Oth Taxes	(92)				(92)	0	(224)
SIT Current	(411)				(411)	0	(998)
SIT Curr Def	0				0	0	0
Tot SIT	(411)				(411)	0	(998)
FIT Current	(2,400)				(2,400)	0	(5,829)
FIT Curr Def	0				0	0	0
Tot FIT	(2,400)				(2,400)	0	(5,829)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(2,400)				(2,400)	0	(5,829)

F01B01W 002522

Not completed. Will be done in follow up.

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16

THE WALTER LATHAM COMPANY (708) 345-8787

Southern Bell Tel. & Tel. Co.
 Florida Public Service Commission
 Docket No. 920260-TL
 Sine Exhibit No. -----
 Attachment No. 2
 Page 1 of 2

*Southern Bell Telephone & Telegraph
 Proposed Optional Expanded Loc.
 11/13/91*

11/17/92

1993 UNP REVENUE IMPACTS												
ANNUAL TOTALS												
	8 LINES	% TAKE	UNP LINES	SEC REV EFFECT	LOC USD REV EFF	ELCA USD REV EFF	LOC OCP REV EFF	NET REV EFFECT	TOLL OCP REV EFF	UNP REV EFFECT	MONTHLY REV EFF	TOT REV EFF (UNP + NET)
RES FLAT	2,311,327	5.80%	192,136	(\$3,835,124)	\$3,508,308	\$8,441,688	(\$448,944)	(\$11,361,360)	(\$3,252)	(\$2,648,884)	(\$118,800)	(\$2,967,684)
RES MEAS	167,433	2.69%	4,504	\$36,528	(\$146,622)	\$171,528	(\$3,472)	(\$236,994)	36	(\$175,838)	(\$1,254)	(\$176,292)
RES MEAS	8,163	200.00%	8,163	\$56,148	\$78	\$109,302	(\$408)	(\$107,668)	30	\$57,060	(\$1,118)	\$55,950
BUS FLAT	\$12,348	11.54%	103,348	(\$4,632,916)	\$5,193,468	\$4,708,154	(\$696,827)	(\$3,732,142)	(\$42,450)	(\$1,148,714)	(\$669,006)	(\$1,809,720)
BUS MEAS	23,736	5.48%	1,301	(\$2,308)	(\$82,446)	\$58,072	(\$312)	(\$46,272)	30	(\$81,348)	(\$3,938)	(\$85,286)
BUS MEAS	782	100.00%	782	\$16,802	\$5,136	\$16,128	(\$6)	(\$8,874)	30	\$27,186	(\$744)	\$26,442
PRK FLAT	96,323	17.28%	16,578	(\$1,238,580)	\$1,293,832	\$490,218	(\$126,416)	(\$688,918)	30	(\$179,892)	(\$124,584)	(\$304,476)
PRK MEAS	15,165	22.97%	3,083	\$275,382	(\$688,098)	\$80,882	30	(\$89,698)	30	(\$352,320)	(\$25,446)	(\$377,766)
PRK MEAS	15	100.00%	15	(\$192)	(\$2,130)	\$276	30	(\$338)	30	(\$2,376)	(\$128)	(\$2,496)
EXX FLAT	64,895	15.07%	9,781	(\$579,972)	\$763,312	\$291,198	(\$73,458)	(\$369,842)	30	(\$32,220)	(\$73,928)	(\$141,700)
EXX MEAS	3,425	27.97%	958	(\$2,514)	(\$145,176)	\$38,834	30	(\$24,566)	30	(\$152,202)	(\$7,536)	(\$159,738)
COCUT	24450	100.00%	24450	(\$1,486,874)	(\$388,878)	\$14,478	30	(\$36,822)	30	(\$1,876,296)	30	(\$1,876,296)
TOTALS	4,628,056	7.94%	367,389	(\$18,618,852)	\$9,547,788	\$14,473,302	(\$1,352,828)	(\$18,781,858)	(\$45,756)	(\$6,692,684)	(\$1,826,450)	(\$8,719,854)
Assumes 7/1/93 implementation												
MONTHLY TOTALS												
PER LINE												
RES FLAT				(\$2.63)	\$3.11	\$7.12	(\$0.39)	(\$9.87)	(\$0.00)	(\$2.47)	(\$0.10)	(\$2.57)
RES MEAS				\$1.35	(\$5.43)	\$6.35	(\$0.20)	(\$8.95)	(\$0.00)	(\$6.48)	(\$0.05)	(\$6.52)
RES MEAS				\$1.15	\$0.00	\$2.23	(\$0.01)	(\$2.28)	\$0.00	\$1.17	(\$0.02)	\$1.14
BUS FLAT				(\$7.37)	\$8.23	\$7.56	(\$1.30)	(\$9.08)	(\$0.07)	(\$1.81)	(\$1.06)	(\$2.87)
BUS MEAS				(\$8.30)	(\$10.56)	\$6.41	(\$0.04)	(\$5.93)	\$0.00	(\$10.82)	(\$0.50)	(\$10.92)
BUS MEAS				\$1.15	\$1.89	\$3.44	(\$0.00)	(\$1.89)	\$0.00	\$5.79	(\$0.16)	\$5.64
PRK FLAT				(\$12.46)	\$13.83	\$4.93	(\$1.27)	(\$6.84)	(\$0.00)	(\$1.81)	(\$1.25)	(\$3.06)
PRK MEAS				\$13.18	(\$29.10)	\$3.83	\$0.00	(\$4.77)	\$0.00	(\$16.86)	(\$1.22)	(\$18.08)
PRK MEAS				(\$2.13)	(\$23.67)	\$3.07	\$0.00	(\$3.67)	\$0.00	(\$26.68)	(\$1.33)	(\$27.73)
EXX FLAT				(\$9.08)	\$13.81	\$4.96	(\$1.25)	(\$6.29)	(\$0.00)	\$0.55	(\$1.36)	(\$0.71)
EXX MEAS				(\$0.44)	(\$25.26)	\$3.49	\$0.00	(\$4.27)	\$0.00	(\$36.48)	(\$1.31)	(\$37.79)
COCUT				(\$10.13)	(\$2.18)	\$8.10	\$0.00	(\$8.66)	\$0.00	(\$12.79)	\$0.00	(\$12.79)
TOTALS				(\$4.82)	\$4.33	\$6.57	(\$0.61)	(\$8.48)	(\$0.02)	(\$3.84)	(\$0.47)	(\$3.50)

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Not completed. Will be done in yellow up

THE SOUTHERN BELL COMPANY

Not completed. Will be done in yellow up

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1993 USP REVENUE IMPACTS												
ANNUAL TOTALS												
	# LINES	X TAKE	USP LINES	REC REV EFFECT	LOC USP REV EFF	ELCA USP REV EFF	LOC OCP REV EFF	MIS REV EFFECT	TOLL OCP REV EFF	USP REV EFFECTS	MUNTING REV EFF	TOT REV EFF (USP + MIS)
RES FLAT	3,311,327	5.00%	192,136	(\$3,835,126)	\$3,580,308	\$8,441,688	(\$448,944)	(\$11,383,560)	(\$3,252)	(\$2,848,884)	(\$118,800)	(\$2,967,684)
RES MESS	167,433	2.09%	4,504	\$36,528	(\$146,622)	\$171,528	(\$5,472)	(\$230,994)	(\$6)	(\$175,038)	(\$1,254)	(\$176,292)
RES MEAS	8,163	100.00%	8,163	\$56,148	\$78	\$109,382	(\$600)	(\$107,868)	\$0	\$57,068	(\$1,110)	\$55,950
BUS FLAT	912,340	11.54%	105,246	(\$4,452,916)	\$5,195,448	\$4,788,156	(\$696,822)	(\$5,752,142)	(\$42,450)	(\$1,140,714)	(\$669,006)	(\$1,809,720)
BUS MESS	23,738	5.68%	1,301	(\$2,340)	(\$82,446)	\$50,022	(\$312)	(\$46,272)	\$0	(\$81,348)	(\$3,938)	(\$85,278)
BUS MEAS	782	100.00%	782	\$14,882	\$5,136	\$16,128	(\$6)	(\$8,874)	\$0	\$27,186	(\$744)	\$26,442
PBX FLAT	96,323	17.20%	16,570	(\$1,238,580)	\$1,295,832	\$490,218	(\$126,414)	(\$600,918)	(\$30)	(\$179,892)	(\$124,584)	(\$304,476)
PBX MESS	15,165	22.97%	3,443	\$275,382	(\$688,094)	\$80,082	\$0	(\$99,690)	\$0	(\$332,328)	(\$25,446)	(\$377,766)
PBX MEAS	15	100.00%	15	(\$192)	(\$2,130)	\$276	\$0	(\$130)	\$0	(\$2,376)	(\$120)	(\$2,496)
ESSX FLAT	64,895	15.07%	9,781	(\$579,972)	\$763,512	\$291,198	(\$73,458)	(\$369,842)	(\$18)	\$32,220	(\$73,920)	(\$41,700)
ESSX MESS	3,425	27.97%	958	(\$2,514)	(\$145,176)	\$20,034	\$0	(\$24,546)	\$0	(\$152,202)	(\$7,536)	(\$159,738)
COCOT	24450	100.00%	24450	(\$1,486,874)	(\$308,070)	\$14,670	\$0	(\$96,822)	\$0	(\$1,876,296)	\$0	(\$1,876,296)
TOTALS	4,628,856	7.94%	367,389	(\$10,614,852)	\$9,547,788	\$14,473,302	(\$1,352,828)	(\$18,701,858)	(\$45,756)	(\$6,692,684)	(\$1,026,450)	(\$7,719,054)

Assumes 7/1/93 implementation

(K) Loc Loc Loc Loc (D) Toll Toll H
↳ Loc

MONTHLY TOTALS										
PER LINE										
RES FLAT	(\$2.63)	\$3.11	\$7.32	(\$8.39)	(\$9.87)	(\$0.00)	(\$2.47)	(\$0.18)	(\$2.57)	
RES MESS	\$1.35	(\$5.43)	\$6.35	(\$8.20)	(\$8.55)	(\$8.00)	(\$6.48)	(\$0.85)	(\$6.52)	
RES MEAS	\$1.15	\$0.00	\$2.23	(\$8.01)	(\$2.20)	\$0.00	\$1.17	(\$8.02)	\$1.14	
BUS FLAT	(\$7.37)	\$8.23	\$7.58	(\$1.10)	(\$9.08)	(\$0.07)	(\$1.81)	(\$1.06)	(\$2.87)	
BUS MESS	(\$0.30)	(\$10.56)	\$6.61	(\$8.04)	(\$5.95)	\$8.00	(\$10.42)	(\$0.50)	(\$10.92)	
BUS MEAS	\$3.15	\$1.09	\$3.44	(\$0.00)	(\$1.89)	\$0.00	\$5.79	(\$0.16)	\$5.64	
PBX FLAT	(\$12.46)	\$13.83	\$4.95	(\$1.27)	(\$6.04)	(\$0.00)	(\$1.81)	(\$1.25)	(\$3.06)	
PBX MESS	\$13.18	(\$29.10)	\$3.83	\$0.00	(\$4.77)	\$0.00	(\$16.86)	(\$1.22)	(\$18.88)	
PBX MEAS	(\$2.13)	(\$23.67)	\$3.87	\$0.00	(\$3.67)	\$0.00	(\$26.40)	(\$1.33)	(\$27.73)	
ESSX FLAT	(\$9.88)	\$13.81	\$4.96	(\$1.25)	(\$6.29)	(\$0.00)	\$0.55	(\$1.26)	(\$0.71)	
ESSX MESS	(\$0.44)	(\$25.26)	\$3.49	\$0.00	(\$4.27)	\$0.00	(\$26.48)	(\$1.31)	(\$27.79)	
COCOT	(\$10.13)	(\$2.10)	\$0.10	\$0.00	(\$0.66)	\$0.00	(\$12.79)	\$0.00	(\$12.79)	
TOTALS	(\$4.82)	\$4.33	\$6.57	(\$0.61)	(\$8.48)	(\$0.02)	(\$3.04)	(\$8.47)	(\$3.50)	

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Local = $\sum L + H = 11.0$ (A)
 Toll = $\sum T = <18.7>$ (B)
 Toll = $\sum T = <7.7>$

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Southern Bell Telephone & Telegraph
 Proposed Optional Expanded Loc.
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	INPUT Combined \$	INPUT IntraL	INPUT ERL	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev	10-1 P1 16001	N/A	N/A	N/A	16001		
Interstate Rev	10-1 P2 1-17	N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev					0	0	0
Uncollectible	111	N/A	N/A	N/A	111	0	0
Misc net Unc	11	N/A	N/A	N/A	11	0	0
OPER EXPENSES:							
Plt Sp					0	0	0
Plt Non Sp					0	0	0
Depr					0	0	0
Cust Op					0	0	0
Corp Op					0	0	0
Oth					0	0	0
Tot Op Exp	0				0	0	0
PLANT IN SERV:							
Gen'l Susp					0	0	0
CDE					0	0	0
C&M					0	0	0
I/OT					0	0	0
Asort.					0	0	0
Tot Plt in Svc	0				0	0	0
OTH INV & RES:							
Depr Reserve					0	0	0
Plt and Constr					0	0	0
Prop Fut Use					0	0	0
CNC					0	0	0
Mall & Supp					0	0	0
M&S incl CNC	0				0	0	0
TAX ITEMS:							
Gross Receipts	10-1 P3 1 (7)				(7)	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	(7)				(7)	0	0
SIT Current	(32)				(32)	0	0
SIT Curr Def	0				0	0	0
Tot SIT	(32)				(32)	0	0
FIT Current	(187)				(187)	0	0
FIT Curr Def	0				0	0	0
Tot FIT	(187)				(187)	0	0
ITC Realized					0	0	0
ITC Asort					0	0	0
FIT Net of ITC	(187)				(187)	0	0

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in follow up

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INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

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THE WALTER LATHAM COMPANY (708) 346-6767

Southern Bell Telephone & Telegraph
Proposed Interconnect Rate Reduction

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Southern Bell Tel. & Tel. Co.
Florida Public Service Commission
Docket No. 920260-7L
Sine Exhibit No. -----
Attachment No. 4
Page 1 of 3

MOBILE SERVICE PROVIDERS NETWORK USAGE RATES

PRICEOUT OF PROPOSED RATE CHANGES
ANNUALIZED FOR 1993

<u>MSP</u> <u>NTWK.</u> <u>USAGE</u>	<u>PRESNT</u> <u>DEMAND</u>	<u>PROPOSED</u> <u>DEMAND</u>	<u>%</u> <u>DIFF.</u>	<u>CURRENT</u> <u>RATE</u>	<u>PROPOSED</u> <u>RATE</u>	<u>\$</u> <u>DIFF.</u>	<u>CURRENT</u> <u>REVENUE</u>	<u>PROPOSED</u> <u>REVENUE</u>	<u>REV.</u> <u>DIFF.</u>
MSP ORIGINATED									
PEAK	343,075,070	SAME	0	\$.0347	\$.0320	-\$.0027	\$11,904,705	\$10,978,402	-\$ 926,303
OFF-PEAK	171,822,718	SAME	0	\$.0244	\$.0228	-\$.0016	\$ 4,192,474	\$ 3,917,558	-\$ 274,916
LAND-TO-MOBILE* (PEAK & OFF-PEAK)									
INTRA-CO.	3,506,250	SAME	0	\$.0597	\$.0572	-\$.0025	\$ 209,323	\$ 200,558	-\$ 8,765
INTER-CO.	0	-	-	\$.1692	\$.1667	-\$.0025	0	-	-
TOTAL							\$16,306,502	\$15,096,518	-\$1,209,984

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* OPTIONAL LAND-TO-MOBILE SERVICE IS AVAILABLE TO MOBILE SERVICE PROVIDERS (MSPs). THIS OPTION ALLOWS INTRALATA TOLL CALLS FROM TELEPHONE NUMBERS SERVED BY THE COMPANY AND TERMINATING IN AN MSP NETWORK TO BE EXCLUDED FROM THE ORIGINATING CUSTOMER'S BILL. THE MSP PAYS A USAGE RATE IN LIEU OF THE COMPANY'S LANDLINE SUBSCRIBER PAYING TOLL CHARGES. THE INTRA-COMPANY OPTION APPLIES TO CALLS ROUTED TO MSP POINTS OF INTERCONNECTION LOCATED WITHIN THE COMPANY'S TERRITORY. THE INTER-COMPANY OPTION APPLIES TO CALLS ROUTED TO MSP POINTS OF INTERCONNECTION LOCATED WITHIN ANOTHER COMPANY'S TERRITORY.

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In re: Petition of SOUTHERN BELL
TELEPHONE AND TELEGRAPH COMPANY for
rate stabilization

DOCKET NO. 880069-TL
ORDER NO. 24066
ISSUED: 2/5/91

MICHAEL MCK. WILSON, Chairman
THOMAS M. BEARD
BETTY EASLEY
GERALD L. GUNTER
FRANK S. MESSERSMITH

BY THE COMMISSION:

I. BACKGROUND

By Order 20162 the Commission announced its decision regarding the rate stabilization petitions. The Commission expanded the authorized range of return on equity to a minimum of 11.5% and a maximum of 16%. Within the expanded range the Commission also implemented an earnings sharing plan. Any earnings in excess of 14% is to be shared with 60% being given to Southern Bell's ratepayers and the other 40% retained by the Company. All earnings in excess of 16% are returned to the ratepayers. In addition, earnings stemming from certain exogenous factors were excluded from the sharing process. In the course of resetting the authorized range of earnings we also established a new rate base, NOI and capital structure.

The Commission also reset certain of Southern Bell's rates at a level to achieve a 13.2% rate of return on equity. The 13.2% return was also intended to serve for other regulatory purposes including IDC calculations. The rate setting point was implemented through reductions to certain rates and the elimination of certain other rates. The rates for the BHMOC charge, OUTWATS, 800 Service, MTS and local residential service were reduced. We also restructured DID rates and eliminated station line lease charges, two- and four-party service and zone charges. In addition we also

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Southern Bell Telephone & Telegraph

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ORDER NO. 24066
DOCKET NO. 880069-TL
PAGE 3

only been in effect for approximately two years. According to the Company, a full three years (1989, 1990 and 1991) of operating and financial data under the incentive plan will not be available for review until March of 1992. The Company contends that two years have not been a sufficient period of time for it to change its operations, structure and culture to reflect the incentives of the plan. Public Counsel advocated that the plan should be continued for two years or until a Minimum Modified Filing Requirements review is complete.

Although the incentive plan was applicable to 1988, it was not approved and implemented until September 1988. Further, most of our actions in September 1988 were prospective in nature. Only the sharing concept and the "box" were truly retroactive to January 1, 1988. We make no decision whether two years is a sufficient time for Southern Bell to make significant changes. However, it does appear that the time the plan has actually been in effect is too short a period to measure changes in performance which may have resulted from the incentive plan. We believe that a minimum of three years of data is necessary to measure any change. The third full year of data, 1991, will not be available until March 1992. Therefore, we find it appropriate to extend the duration of the incentive regulation plan until December 31, 1992. This will allow us an adequate opportunity to examine a full three years data before the plan expires.

III. AUTHORIZED RATE SETTING POINT, FLOOR, CEILING AND SHARING THRESHOLD

A. Rate Setting Point

Three witnesses presented testimony on the rate setting point for ROE. Witness Vander Weide, on behalf of Southern Bell, testified that the cost of equity range for Southern Bell is in the range of 14.66% to 15.66% and concludes that "this range is well within the 14% to 16% range I found appropriate in July, 1988," and concludes that the Company's rate setting return on equity of 13.2% should not be changed. Witness Cicchetti, on behalf of the Office of Public Counsel, argued that a cost of equity of 12.0% is the appropriate rate setting point. Witness King, testifying on behalf of The Department of Defense and All Other Federal Executive Agencies, argued that the rate setting point should be at 12.5%.

As usual, we do not fully agree with any of the parties. We acknowledge that contrary to Southern Bell's position, the cost of equity has changed since the incentive plan was instituted.

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Southern Bell Telephone & Telegraph

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DOCKET NO. 880069-TL
PAGE 4

However, we also do not believe the rate setting point should be reset as recommended by DOE/FEA and OPC.

As discussed in Section II above, we are extending the plan for a twenty-four month period. This extension will allow a longer test period to see the effects the plan has on Southern Bell. For that reason, we do not believe that minor changes should be made in the plan at this time. The incentive plan should continue under the same basic terms and conditions as when the plan was instituted. As in any experiment, making too many changes when the experiment is only half over can produce inconclusive or misleading results. Accordingly, we find that the current rate setting point of 13.2% should continue during the pendency of the extension.

We set the sharing point at 14% return on equity which was 80 basis points above the rate setting point of 13.2% return on equity. The parties are advocating that this 80 basis point spread between the rate setting point and the sharing point be continued.

B. Floor and Ceiling

In Order No. 20162, when we initially established the floor and ceiling for Southern Bell's incentive regulation plan, the floor and ceiling were broadened beyond the typical plus or minus one hundred basis points from the rate setting point. This broader range was to reflect the increased flexibility granted to the Company. In addition, we also established a unique feature for Southern Bell, the earnings threshold.

The ceiling of the Company's authorized range was set 280 basis points above the rate setting point and the floor was set 170 basis points below the rate setting point. The sharing threshold was set 80 basis points above the rate setting point.

Most of the parties supported continuing the current relationship of the floor, ceiling and sharing threshold and the rate setting point. No evidence was presented in the hearing which would support that any other relationship between the floor, ceiling, sharing threshold and the rate setting point other than the relationship would provide Southern Bell with any additional incentive to perform well. The current relationship between the floor, ceiling, sharing threshold and rate setting point is reasonable. We find no reason to change it in the context of extending the current plan. Accordingly, the ceiling shall continue to be set at 280 basis points above the ratesetting point, the floor shall continue to be set 170 basis points below the rate

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Southern Bell Telephone & Telegraph

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DOCKET NO. 880069-TL
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setting point and the earnings threshold shall continue to be set at 80 basis points above the rate setting point.

C. Netting of Exogenous Factors

In Order No. 20162, we determined that it was not equitable to subject to the sharing process earnings from exogenous factors such as tax or separations changes. We concluded that ideally only earnings attributable to productivity increases should be shared. By Order No. 20162, we excluded from the sharing process the revenue effects of: all rate changes other than regroupings; changes resulting from significant governmental actions with a minimum impact of \$3,000,000 of revenue requirements; refinancing of higher cost debt instruments and major technological changes. These items excluded from sharing are included in what has euphemistically come to be known as "the Box". Under the concept of the Box, any rate increases are netted against rate decreases, significant governmental actions, and debt refinancings. If the result is an overall increase in earnings due to the netting process, the net amount will be refunded to ratepayers or disposed of in some other appropriate fashion. If netting produces a decrease in earnings the company absorbs the loss.

Over the course of the plans operation, numerous events have occurred which have been included in the Box. Increases were approved for nonrecurring FX Charges, Toll Terminals, Mobile Service, Custom Calling Services and the Returned Check Charge. Decreases were approved for Megalink, WATS usage, Telephone Answering Service DID, Saver Service, and elimination of the PIC Change Charge. It should be noted that the revenue effects of rate increases and decreases do not reflect growth in units. This reflects the uncertainty of repression/stimulation and cross-elastic effects of customers going to other services.

The net result of rate increases and rate decreases is a positive number. If growth has occurred, which is a reasonable expectation, this net positive amount is potentially understated. However, the uncertainty of the impact resulting from rate changes, leads us to believe that the numbers should not be adjusted.

Two governmental actions have been identified by Southern Bell since the plan was put into effect. First, the capitalization limit for certain general support assets was increased from \$200 to \$500. See Order No. 19127 adopting amendments to Rule 25-4.0178, Florida Administrative Code. Implementation of Rule 25-4.0178 resulted in a decrease in Southern Bell's intrastate investment and

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until the expiration of toll transmission monopoly areas on December 31, 1991.

Requiring the continuation of compensation on resold access is a government action which resulted in unforecasted revenues to Southern Bell. Southern Bell billed \$3.6 million in 1989. However, it collected less than half of that, \$1.7 million. We note that this disparity is attributed to a single IXC and that the Company is making diligent efforts to recover the uncollected amount. However, we have doubts about the probability of collection. Accordingly, we find it appropriate to consider only the \$1.7 million actually collected as intraEAEA compensation revenues. Since this is less than the \$3 million Box threshold, it should not be included in the box.

Another unforeseen item which warrants inclusion in the box in 1992 is the impact of the elimination of the toll monopoly areas on December 31, 1991. Southern Bell claims that the current conservative estimate of the impact in 1992 will be \$11 million. We note that this is a decided reduction from the original \$44.9 million Southern Bell represented it would be in the TMA proceeding. We also note that we could make no accurate determination of the potential revenue loss. See Order No. 23540. In addition, certain events have transpired which cause the \$11 million estimate to be overstated. Since that testimony was filed, Southern Bell has experienced two access rate reductions, totalling \$26.6 million, and one major MTS reduction, totalling \$25.6 million. Southern Bell's intraLATA rates are now lower than ATT-C's interstate rates in all mileage bands. Certainly this will have an impact on the IXCs' ability to attract customers away from Southern Bell. While we do anticipate some revenue loss to the LECs as a result of TMAs being eliminated, we are still not able to quantify it. The only impact that appears reasonably certain is the loss of intraEAEA compensation on December 31, 1991.

Our actions eliminating the TMAs justify including the financial impact that decision in the Box. However, since we are unable to reasonably quantify the amount, it is incumbent on Southern Bell to provide a reliable quantification of the impact of the elimination TMAs. If the Company can provide such quantification, it may then be accounted for in the Box for 1992.

Consistent with our decision to extend the plan while making as few changes as necessary, we find that the amounts in the Box shall continue to be tracked for the duration of the plan.

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Southern Bell Telephone & Telegraph

EXPIRING AMORTIZATIONS

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Southern Bell will still be required to identify any new impacts on earnings for 1991 and 1992 due to rate charges, exogenous factors, and debt refinancings.

D. Recalibration of Earnings

In Order No. 20162, we adjusted Southern Bell's rates to achieve an earnings level of 13.2 percent return on equity. In determining the extent of the plan the issue arises whether we should recalibrate Southern Bell's 1991 and 1992 earnings. Southern Bell argues that rates should not be adjusted at all to reflect 1991 and 1992 projected earnings. Southern Bell claims this would eliminate any benefits it is receiving from the efficiencies, new services and innovations it has been able to achieve since 1988.

OPC and the other parties argue that rates should be recalibrated. OPC further argues that failure to target earnings at some rate setting point for 1991 and 1992 would amount to an abandonment of the plan, not an extension of it. OPC primarily advocates that rates be reset to a new ROE based on Southern Bell's 1990 Commitment View. Alternatively, OPC argues that rates be reset for 1991 and 1992 based on the 1988 Commitment View.

In initially setting rates at the beginning of the plan for 1988, we used the 1988 Commitment View and targeted earnings for 1988, 1989 and 1990, respectively, at a 13.2% ROE based on projections for each of those years. We identified increases in earnings for each year due primarily to the expiration of amortization schedules in 1989 and 1990 and due to a "normal" level of increased productivity for each year. In resetting rates, we determined that Southern Bell should only be allowed to retain earnings in excess of a "normal" level of productivity gains, using the 1988 Commitment View as the measure for a "normal" level.

Upon consideration, we agree with Southern Bell. To reset earnings would eliminate the productivity gains of the Company achieved since the plan was implemented. This would be inconsistent with our decision to continue the plan with as few changes as necessary. Accordingly, we decline to recalibrate Southern Bell's earnings for 1991 and 1992. However, our decision to not reset earnings does not extend to those items previously identified which are not related to any productivity gains such as the expiration of amortization schedules. As we determined previously, Southern Bell's earnings should not be allowed to increase simply because of the decline in amortization expense.

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Southern Bell Telephone & Telegraph

EXPIRING AMORTIZATIONS

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DOCKET NO. 880069-TL
PAGE 9

Pursuant to Order No. 23132, issued June 29, 1990, certain amortization schedules will expire at December 31, 1990 and December 31, 1991, respectively. This will lead to improved earnings in 1991 and 1992. Consistent with our previous action in this docket, we find that the Company shall not be allowed to retain the improved earnings from the expiration of amortization schedules established by Order 23132. Based on Order No. 23132, the expiration of amortization schedules improves 1991 earnings by \$18,420,620 and 1992 earnings by \$21,868,551.

Consistent with our actions in Order No. 20162, \$18,420,620 of 1991's earnings and \$40,289,171 (\$18,420,620 + \$21,868,551) of 1992's earnings shall be held subject to further Commission disposition. We defer the issue of the appropriate disposition of these revenues to a later date. Our Staff is directed to investigate and propose an appropriate disposition of these revenues.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Southern Bell Telephone and Telegraph Company's incentive regulation plan is hereby extended until December 31, 1992, as set forth in the body of this Order. It is further

ORDERED that the rate setting point for Southern Bell's incentive regulation plan is 13.2 percent return on equity as set forth in the body of this Order. It is further

ORDERED that Southern Bell's authorized ceiling for its return on equity is 280 basis points above the rate setting point, that its authorized floor is 170 basis points below the rate setting point and that the threshold for earnings sharing is 80 basis points above the rate setting point as set forth in the body of this Order. It is further

ORDERED that Southern Bell's exogenous factors pool shall continue as set forth in the body of this Order. It is further

ORDERED that Southern Bell's earnings shall not be recalibrated for the reasons set forth in the body of this Order. It is further

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Southern Bell Telephone & Telegraph

EXPIRING AMORTIZATIONS

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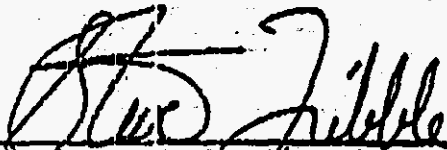
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ORDER NO. 24066
DOCKET NO. 880069-TL
PAGE 10

ORDERED that \$18,420,620 of Southern Bell's 1991 and \$40,289,171 of its 1992 earnings shall be held for further Commission disposition as set forth in the body of this Order.

By ORDER of the Florida Public Service Commission, this 5th day of FEBRUARY, 1991


STEVE TRIMBLE, Director
Division of Records and Reporting

(S E A L)

TH

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.48, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order,

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pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.

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Southern Bell Telephone & Telegraph

EXPIRING AMORTIZATIONS

TYE 12/31/9

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Florida Public Service Commission Staff
Audit of Southern Bell Rate Case
Docket 920260-TL
Auditor: Gabriela Leon
Document/Record Request No. 49M
November 6, 1992

REQUEST: Please provide backup (Journal entries, vouchers, orders, invoices) and outside correspondence for the following N.O.I. adjustments:

Expiring amortizations

RESPONSE: This adjustment represents the incremental amount of amortizations expiring in 1992 over 1991. Attached is a copy of Florida Public Service Commission Order No. 24066, Docket 880069-TL, dated February 5, 1991. Please see page 9, paragraph 1.

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 W. Peachtree Street
Atlanta, Georgia 30375

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South Bell Telephone & Telegraph
Sample - 6728
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Florida Public Service Commission
Document/Record Request
November 6, 1992
Item No. 36H
Page 1 of 1

REQUEST: For Item # 924, 925, 926 re: Medical, Dental, Insurance, and Union Plan. Please provide invoices, schedules, of co. workpaper showing the origin of these amounts.

For item 694 please provide supporting documentation could not find vouchers or invoices supporting this amount.

RESPONSE: Date of partial response: 11/13/92

This partial response includes items 924, 925, and 926, originally from request 42.

Please see the attached pages.

INFORMATION PROVIDED BY: H. A. Paisant
Operations Manager
675 West Peachtree Street
Atlanta, Georgia 30375

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☒ Southern Bell
☒ South Central Bell

☐ BellSouth Services
☐ Other:

01/01 MAR 28

For Use In All Payments To Vendors,
Suppliers, And Other Non-Employees)

☐ Rush - Discount Invoice
Sheet 1 of 1

Yr.	Mo	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Editor	Cap

A. Payee's Name And Address

Citizens & Southern National Bank

City Atlanta State GA ZIP 30302

Is payee a minority or female owned business? ☐ Yes ☐ No

B. Contract And Lease Data

Is this transaction covered by a contract? ☐ Yes ☐ No
If yes, enter contract number:

Is this transaction covered by a lease? ☐ Yes ☐ No
If yes, enter lease ID number:

C. Special Handling Instructions

Please wire 4/24/91

Draft to be picked up by: 010056

Approved:

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature

William M. Conant
Title Accounting Specialist
Name (Print) William M. Conant
Telephone 404-527-7317

Date

03/26/91
Department Compt.
RC-5
Frag. pr. Name if different
has the contract?
Telephone

Signature

6/1/91
Title Vice President & Comptroller
Name (Print) L. L. Schooler
Mgt. Level Officer
Soc. Sec. No./Check Digit

Total Amount Approved

\$18,052,714.13

Date

19 Soc. Sec. No. - Check Digit

F. List All Invoices (Use PF-2390-G if more than 7)	Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
	03/26/91	04/24/91		12005904.5	RW17146-0	RW17146-0 N. Mgt. active 04/91			
	03/26/91	04/24/91		6046809.48	RW17105-0	RW17105-0 N. Mgt. Paid Ret. 04/91			
						7/1/91 10:00 AM received underwritten plan			

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? ☐ Yes ☐ No
If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use PF-2390-G for additional classification lines)

EXTC	Amount	Fid. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	BIN To	VC	Tax Area	Tax Base
77D	5632264.19		568J		ABaxp200					PL			
										GA			
										NC			
										SC			
	1310700.02									PL			
77C	451924.93		568C							GA			
										NC			
										SC			
	24930.13									PL			
77E	53229.34		568G							GA			
										NC			
										SC			

FOI B01W 002542

44-3

Southern Bell Telephone & Telegraph

Sample Item 924

3/24/91

☐ South Central Bell ☐ Other:

(Attach To Form RF-2390)

Sheet 1 of 1

G. Classification Data

EXTC	Amount	Ext Rpt Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Ext To	VC	Tax Area	Tax Base
72E	2936.36		568G		AB000000					FL			
745	1500.91		56AY							GA			
										NC			
										SC			
72D	54121.96		568P		(44-3/1-1)					FL			
	526227.56	924			(44-3/1-1-1)					GA			
										NC			
										SC			
72C	74388.21		568M							FL			
	64431.38									GA			
										NC			
										SC			
	4909.65												

FOIb01W 002543

Southland Bell Telephone & Telegraph
 Sample Item 924
 10/11/92
 4/1/92

12/1/92
4/27/92
12/6/92

FORM 454-2 (1-60)

1,22

54,552.80

● ● ● ● ● ● ● ●

Y Y Y Y Y Y Y Y

 3 964 354 000

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1.714 796 12

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XXXXXXXXXX

XXXXXXXXXX
YYYYYYYYYY

642 351 00

11,517
TAL

128,341.94

XXXXXX

XXXXXXXXXX
YYYYYYYYYY

877.562.71

XXXXXX

XXXXXXXXXX
YYYYYYYYYY

046.809.48

24,334,748.05

COPY TO: TRUST ASSET MANAGEMENT, 1405 CAMPANILE, ATLANTA, GEORGIA 30367-6000

F01B01W 002544

[illegible]

12/1/90
12/1/92

10

11,100

34,567

petrol
45,667

	FL	4,267	14,666	18,933
7	GA			
8	NC			
9	SC			
	Hdg.	915	529	1,444

	FL	38.45	42.43	41.47
12	GA			
13	NC			
14	SC			
	Hdg.	8.24	1.53	3.16

F01B01W 002545

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

Sanborn Bell Telephone & Telegraph

Sample item 924

TYE 12/31/91

WJH 12/11/92
12/11/92
12/16/92

(PBC)

Non-Management
Account

8701.100

77D

568J

5,632,64.17

43000000

2,896,561.53

1,337,552.57

840,652.89

310,700.02

77C

568C

451,924.93

232,416.01

107,323.33

67,452.80

24,730.13

77E

568G

53,229.34

27,374.79

12,640.93

7,944.83

2,936.36

8701.2410

745

568Y

1,500,911.84

1,028,671.14

574,824.83

378,853.78

54,121.96

6728.1400

77D

568P

976,227.56 - (44-3/1-1/1 P2)

673,024.98

377,238.63

251,177.91

74,388.21

F01B01W 002546

Table with 10 columns and 10 rows. The table contains a grid of data, likely representing a ledger or accounting record. The bottom row contains the text "THE WALTER LATHAM COMPANY".

W 12/7/98
12/6/92

(PBC)

0.18	400	550	567M	64,431.38	43000-00
				44,419.89	
				25,029.89	
				16,577.83	
				4,909.65	

18,052,714.13

F01B01W 002547

P4

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	5
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04/27/91

08:21

B1 404 249 554

BLS TREASURY HQ

0002

RL 90-12-053BS

BELLSOUTH

Subject: Interim 1991 Current Claims and Postretirement VEBA Health
Trust Funding Rates and One-time Current Claims Funding
Adjustment

Re: Strong Recommendation

Date: Dec 31, 1990

Distribution List: Attached

Related Letters: RI 90-12-031BS and RL 90-12-049BS

Other:

To: Assistant Comptroller - BellSouth Corporation
Assistant Comptroller - Southern Bell
Assistant Comptroller - South Central Bell
Comptroller - BellSouth Services
Assistant Vice President and Comptroller - BellSouth
Enterprises

Entities: S, SB, SCB, BSS and BSE

From: Assistant Comptroller - BellSouth Corporation

Description: Transmits interim 1991 Current Claims and Postretirement VEBA
Health Trust funding rates and one-time (January 1991)
Current Claims funding adjustment.

• * *

The Enrolled Actuary has made a review of the VEBA Health
Trust and recommends new 1991 interim funding rates for
Current Claims and Postretirement Claims. Attachment I
provides these rates for each respective company. These
rates are to be used effective with the January 1991 funding
contribution as calculated in conjunction with the applicable
VEBA-1 or VEBA-2.

Southern Bell, South Central Bell and BellSouth Services Only

December 1990, "Additional Funding"
Earlier this month, these companies should have received RL
90-12-031BS, "Accounting for the December 1990 IBNR Reserve
Funding." In that Regional Letter, Southern Bell, South
Central Bell and BellSouth Services were instructed to make
a "Additional Funding" contribution to the IBNR Reserve and
to record this amount on their general ledgers in a prepaid
asset account that corresponds with FACTS CTB 130990 -
Prepaid Expense Other.

F01B01W 002548

14 003

44-73
 1-1
 2

Southern Bell Telephone & Telegraph

Sample Item 925

WJH/17
4/17/85

(66)

Request 36H

Follow-up to Req. 42, Item 925

Total Post-Retirement Funding

(VERA Funding Worksheet, Section B, line 9a)

Retiree Allocation Factor (RL 90-12-053BS)

Ratio of FL Retirees to Total Retirees
Voucher Amount

7,282,626.46

X 41.5%

= 3,022,289.98

X 41.35%

1,249,716.91

44-3
1-1
2

44-3

Due to time constraints staff
was unable to review
for other attributes besides
correct acct # + correct amount.

F01B01W 002550

44-3
2

Supplier Bill Voucher 129 42 Item 723
(For Use In All Payments To Vendors, Suppliers, And Other Non-Employees)

17 Rush - Discount Invoice
Sheet 1 of 2

☒ Southern Bell
☐ South Central Bell

☐ BellSouth Services
☐ Other:

W. No. Serial **40095** PT. Voucher Class SPI MBE Stat Draft # Payee # Study 1 Study 2 Edited Cert *John A. Elliott*

A. Payee's Name And Address
Citizens & Southern National Bank

B. Contract And Lease Data
Is this transaction covered by a contract? ☐ Yes ☐ No
If yes, enter contract number:
Is this transaction covered by a lease? ☐ Yes ☐ No
If yes, enter lease ID number:

C. Special Handling Instructions
Please note 11/07/91

D. Certification I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company. Date: *11/05/91*

E. Approval
Signature: *Nardine M. Cowart*
Name (Print): *Nardine M. Cowart*
Telephone: *1404 429 7317*
Department: *Compt.*
Title: *Accounting Specialist*
Signature: *[Signature]*
Name (Print): *L. L. Schooler*
Title: *Officer*
Total Amount Approved: *\$16,732,990.62*
Date: *11/05/91*

EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
273175.78	17146-DNDY	BW 17146-ON Mgt. Office 11/91				
2051814.94	17105-DNDY	BW 17105-ON Mgt. Post Ret. 11/91				

Are these expenses to be charged to the certifier's RC, all JFC/EC(s) and any other codes assigned for payroll purposes? ☐ Yes ☒ No
If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fid. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Bill To	VC	Tax Area	Tax Base
27D	3687266.63		568J		A8000000					FL			
										GA			
										NC			
										SC			
	242991.60		568C							FL			
275	1872185.78									GA			
										NC			
										SC			
	52446.05		568E							FL			
27E	48205.51									GA			
										NC			
										SC			

Key Punch See Next Page

FOIb01W 002551

7/11/91
9/6/91
7/4/91
sample
749 12/31/91

() BellSouth Services
() Other:

Sheet 2 of 2

[illegible]

7-01B01W 002552

[illegible]

748 12/31/91

12/1/97

12/6/92

Non-Management
Nov. 1991

8701.4100

77 D 5685

3,639,266 63

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 F_1

2. 302,768.42

6,

890.190.37

No:

662.775.15

50

242 991.60

12

77C 568C

872.185.78

4

544.448.67

G

210 451.41

56687.80

57,446.05⁻

77E 5686

48205.51

30,091.56

11,631.60

8.660.10

3,175.03

8701. 2910

745 56AY

1,730,995.69

1202194.12

664381.22

439'917.03

58,573.68

6728.1400

77D 568P

1,249,716.91

875,255.18'

485,984.23

324251.71

87,041.95

F01B01W 002553

2

edw/8
12/6/92

749 12/31/91

A. Bascorso

16,732,790.62

F01B01W 002554

Southern Bell
Sample
TUE 12/31/91

KW
12/1/92
12/6/92

MENTAL HEALTH VERA FUNDING 11/91 COMPANY SOUTHERN BELL FORM VERA-2 (11-90)

SECTION A - TOTAL MANAGEMENT EMPLOYEES: (a) Actives: 9,275 (b) Retirees: 8,305
MEDICAL DENTAL VISION TOTAL

EMPLOYEE PAID PREMIUMS Trust Account RW-16414-0
1. Premiums Paid By Employees 94,932.60 72.13 28.14 95,032.87

CURRENT CLAIMS - CONTRIBUTIONS EMPLOYER Trust Account RW-16414-0

2. Active Contribution Factor 194.64 15.18 3.19 XXXXXXXX
3. Active Contribution [(a) X L.2] 1,805,286.00 140,794.50 29,587.15 XXXXXXXX
4. Adjustments XXXXXXXX
5. Total Active Funding [L.3 + L.4] 1,805,286.00 140,794.50 29,587.15 1,975,667.75

6. Retiree Contribution Factor 197.90 18.59 XXXXXXXX XXXXXXXX
7. Retiree Contribution [(b) X L.6] 1,643,559.50 154,389.95 XXXXXXXX XXXXXXXX
8. Adjustments XXXXXXXX XXXXXXXX
9. Total Retiree Funding [L.7 + L.8] 1,643,559.50 154,389.95 XXXXXXXX 1,797,949.45

10. Total Contributions [L.5 + L.9] 3,448,845.50 295,184.45 29,587.25 3,773,617.20

POST-RETIREMENT - CONTRIBUTIONS - EMPLOYER Trust Account RW-15497-0

11. Contribution Factor 79.33 8.34 XXXXXXXX XXXXXXXX
12. Contribution [(a) X L.11] 735,785.75 77,353.50 XXXXXXXX XXXXXXXX
13. Adjustments 1,405,456.98 170,093.10 XXXXXXXX XXXXXXXX
14. Total Post-Ret Funding [L.12 + L.13] 2,141,242.73 247,446.60 XXXXXXXX 2,388,689.33

SECTION B - TOTAL NON-MANAGEMENT EMPLOYEES: (a) Actives: 33,781 (b) Retirees 11,748
MEDICAL DENTAL VISION TOTAL

EMPLOYEE PAID PREMIUMS Trust Account RW-17146-0
1. Premiums Paid By Employees 78,016.73 493.02 82.99 78,592.74

CURRENT CLAIMS - CONTRIBUTIONS EMPLOYER Trust Account RW-17146-0

2. Active Contribution Factor 228.24 54.49 3.01 XXXXXXXX
3. Active Contribution [(a) X L.2] 7,710,175.44 1,840,726.69 101,680.81 XXXXXXXX
4. Adjustments XXXXXXXX
5. Total Active Funding [L.3 + L.4] 7,710,175.44 1,840,726.69 101,680.81 9,652,582.94

POST-RETIREMENT - CONTRIBUTIONS - EMPLOYER Trust Account RW-17105-0

6. Contribution Factor 172.33 7.67 XXXXXXXX XXXXXXXX
7. Contribution [(a) X L.6] 5,821,479.73 259,100.27 XXXXXXXX XXXXXXXX
8. Adjustments 1,461,146.73 (539,911.79) XXXXXXXX XXXXXXXX
9. Total Post-Ret Funding [L.7 + L.8] 7,282,626.46 (280,811.52) XXXXXXXX 7,001,814.94

TOTAL PREMIUM/CONTRIBUTIONS TO WIRE TO TRUSTEE (C&S) [A1 + A10 + A14 + B1 + B5 + B9] 22,990,330.02

APPROVED: *[Signature]*

DATE: 11/05/91

FO1B01W 002555

vw
12/1/92
g/m/c
12/6/92

[illegible]

	FL	3,529	14,216	17805
1	ET			
2	AC			
4	SC			
	Hdpt.	757	481	1,238

	management	non-management	Retired
FL	38.05	42.26	41.35
13 GA			
14 NC			
15 SC			
Hdgt	8.16	1.43	2.88

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Southern Bell Telephone & Telegraph

Post 6128 Sample

12/21/81

12/21/81

Request 36H

Follow-up to Req. 42, Item 926

Total Post-Retirement Funding

(VEBA Funding Worksheet, Section B, line 9a)

Retiree Allocation Factor (RL 90-12-053BS)

Ratio of PL Retirees to Total Retirees

Voucher Amount

7,255,915.31

X 41.5%

= 3,011,204.85

X 41.31%

1,243,928.73

44-3 P25

Due to time constraints
staff was unable
to review for other
attributes besides
correct acct # + correct amount.

F01B01W 002557

44-3
3

☐ South Central Bell

☐ Other:

Suppliers, And Other Non-Employees)

Sheet 1 of 2

Vt. No.	Serial	PT	Voucher Class	SPI	MBE	Stat	Draft #	Payee #	Study 1	Study 2	Excd	Cert
	03498											012

A. Payee's Name And Address

Citizens & Southern National Bank

Atlanta State GA ZIP 30302

Is payee a minority or female owned business? ☐ Yes ☒ No

B. Contract And Lease Data

Is this transaction covered by a contract? ☐ Yes ☒ No
If yes, enter contract number:

Is this transaction covered by a lease? ☐ Yes ☒ No
If yes, enter lease ID number:

C. Special Handling Instructions

Please wire 12/06/91

Draft to be picked up by: 010256
Approved:

D. Certification

I hereby certify that items, amounts and explanations herein listed or attached are true and correct and are due from the Company.

Signature: Nadine M. Lawant
Title: Accounting Specialist
Name (Print): Nadine M. Lawant
Telephone: 404-1529-2317
Soc. Sec. No./Check Digit:

Date: 12/04/91
Department: Compt.
RC: O GLC
Fiscal Year: 1991
Telephone:

E. Approval

Total Amount Approved

\$13,651,122.92

Signature: George A. B...
Title: Vice President & Comptroller
Name (Print): G. A. B...
Mgt Level: Officer
Soc. Sec. No./Check Digit:

F. List All Invoices (Use RF-2394-F for instructions)

Invoice Date	Due Date	EXTC	Amount	Invoice Number	Draft Info, if invoice number is not available (max. = 35 letters or spaces)	VC	Tax Area	Tax Base
12/04/91	12/05/91		6,622,212.78	DEC 91	RW 12146-0 N.Mgt. Active 12/91			
12/04/91	12/05/91		6,923,714.74		RW 12105-0 N.Mgt. Paid Ret. 12/91			

Are these expenses to be charged to the certifier's RC, all J/C/EC(s) and any other codes assigned for payroll purposes? ☐ Yes ☒ No
If Yes, and no other information is required, leave Section G blank. Otherwise, complete Section G.

G. Classification Data (Use RF-2390-G for additional classification lines)

EXTC	Amount	Fid. Rpt. Code	FC	EC	RC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Dir To	VC	Tax Area	Tax Base
22D	1718525.53		568J		AB0000000					PL			
										GA			
										NC			
										SC			
	113193.07									PL			
22C	1403041.02		568C							GA			
										NC			
										SC			
	92410.55									PL			
22F	41379.23		568G							GA			
										NC			
										SC			

Key Punch See Next Page

FOIb01W 002558

Section Bell
Net 678 - Sample
12/18/91
12/18/92
12/18/92

G. Classification Data

EXTC	Amount	Fid Rpt Code	FC	EC	HC-C	GLC	Auth. Number	Supplemental Data #1	Supplemental Data #2	Fid Tr	VC	Tax Area	Tax Base
77E	2 225.42		568G		AB0000000					FL			
245	172124241		568Y							GA			
										NC			
										SC			
22D	59156.23		568P		(483/3)					FL			
	1243528.72	926								GA			
										NC			
										SC			
27C	82023.82		568M							FL			
	(48345.15)									GA			
										NC			
										SC			
27C	(3382.12)												

FOI BOIM 002559

43-3

Suttons Bill
Net 6728 - Sample
1/16/92
1/16/92
1/16/92

12/17/92
12/16/92

200)

7,205

FL	3,508	14,186	11,694
7 GA			
8 NC			
9 SC			
Hkg	751	488	1,239

	FL ^{management}	FL ^{management}	FL ^{management}
13 GA	38.11	42.19	41.31
14 NC			
15 SC			
Ally	8.16	1.45	2.89

F01B01W 002560

[illegible]

12/17/92
12/16/92

800)

87,023.82

41.510

$$\frac{44-3}{3-1}$$

F01B01W 002561

[illegible]

12/17/92
12/16/92

200)

2728.1400	27C	568M	(48,345.15)	AB000000 F
↓	↓	↓	(33,929.04)	G
↓	↓	↓	(18,771.64)	N
↓	↓	↓	(12,604.15)	S
↓	↓	↓	(3,382.17)	H

13,65, 127.92

F01B01W 002562

[illegible]

12/17/90
12/16/92

FORM VEGA-2 (1-4)

F01B01W 002563

C Southern Bell Telephone & Telegraph

Adm

ALL TRANSACTIONS GREATER THAN \$100,000

8/11/79

12/13/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FIVE FIVE
ACCOUNT 6728 TRANSACTION AMOUNTS GREATER THAN \$200,000
SOURCE DATASET = FNC.SORELL.DETAIL(MEMBERS)
(AFAP RDP PVCS DETAIL)

PAGE

09/16/96

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	CUMULATED
ACCOUNT				REG & BORROW
9103	67289000	V01P	JJ00000000	856,226.00
9103	67289000	V01P	JJ00000000	414,324.20
9104	67289000	ATSD	JJ00000000	516,910.32
9105	67289000	ATSD	JJ00000000	516,910.32
9105	67289000	IAS	JJ00000000	516,910.32
9105	67289000	ATSD	JJ00000000	3,252,727.20
9105	67289000	ATSD	JJ00000000	375,536.52
9106	67289000	ATSD	JJ00000000	516,910.32
9107	67289000	ATSD	JJ00000000	332,422.00
9107	67289000	ATSD	JJ00000000	516,910.32
9107	67289000	ATSD	JJ00000000	549,077.05
9108	67289000	ATSD	JJ00000000	516,910.32
9108	67289000	ATSD	JJ00000000	11,125,820.50
9109	67289000	ATSD	JJ00000000	516,910.32
9109	67289000	ATSD	JJ00000000	294,100.40
9109	67289000	ATSD	JJ00000000	2,677,010.02
9110	67289000	ATSD	JJ00000000	445,437.51
9110	67289000	ATSD	JJ00000000	1,047,000.00
9110	67289000	ATSD	JJ00000000	516,910.32
9111	67289000	ATSD	JJ00000000	275,342.00
9111	67289000	ATSD	JJ00000000	440,131.90
9111	67289000	ATSD	JJ00000000	516,910.32
9112	67289000	ATSD	JJ00000000	3,054,324.32
9112	67289000	ATSD	JJ00000000	516,910.32
9112	67289000	ATSD	JJ00000000	290,103.97
9112	67289000	ATSD	JJ00000000	721,422.56
GRAL	TOTALS			253,163,303.35
COU		119		

925 reversal

734

Voluntary Enhanced Early Retirement Program 1991 Rpt Annual removed in program adj 48-2

91-213
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To reverse the reversal of COMPASS accounts made during 1991 for employees who died
Veeva during 1991

Veeva - Voluntary Enhanced Early Retirement Program

114-3 p25

F01B01W 002564

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09/16/92

ACTIVITY	GENERAL	SOURCE	RESP	TOTAL
DATE	LEDGER	CODE	CODE	COMBINED
	ACCOUNT		CMDB	REG & MONREQ

9106	67281900	BEMTX	JAB0000000	1,903,237.55
9106	67281900	BEMTX	JAB0000000	10,400,015.48
9106	67281900	ATHA	JAB0000000	732,122.02
9109	67281900	ATHA	JAB0000000	561,415.07
9109	67281900	BEMTX	JAB0000000	1,174,511.30
9109	67281900	BEMTX	JAB0000000	2,760,125.02
9110	67281900	BEMTX	JAB0000000	9,979,559.45
9110	67281900	ATHA	JAB0000000	511,827.03
9110	67281900	BEMTX	JAB0000000	2,105,480.10
9111	67281900	ATHA	JAB0000000	82,955.89
9111	67281900	BEMTX	JAB0000000	9,880,713.62
9111	67281900	BEMTX	JAB0000000	2,597,450.59
9112	67281900	ATHA	JJ00000000	531,490.86
9112	67281900	ATHA	JAB0000000	462,764.57
9112	67281900	BEMTX	JAB0000000	1,423,156.46
9112	67281900	BEMTX	JAB0000000	350,000.00
9101	67282000	VO1P	JAL4100000	6,143,495.94
9110	67282000	VO1P	JAL4100000	875,000.00
9111	67282000	VO1P	JAL4100000	275,000.00
9112	67282000	JMTR	JAL0000000	5,000,000.00
9102	67283000	ATHA	JJ00000000	258,734.83
9103	67283000	ATHA	JJ00000000	321,734.89
9109	67283000	ATHA	JJ00000000	284,828.32
9110	67285000	ATHA	JJ00000000	292,491.07
9112	67285000	VO1P	JJ21100000	1,000,000.00
9101	67287100	ATSD	3J00000000	1,758,783.05
9102	67287100	ATSD	JJ00000000	1,759,630.00
9103	67287100	ATSD	JJ00000000	1,732,506.00
9104	67287100	ATSD	JJ00000000	1,717,239.00
9105	67287100	ATSD	JJ00000000	1,786,376.00
9106	67287100	ATSD	JJ00000000	1,779,976.00
9107	67287100	ATSD	JJ00000000	1,789,018.00
9108	67287100	ATSD	JJ00000000	1,746,362.00
9109	67287100	ATSD	JJ00000000	1,773,968.00
9110	67287100	ATSD	JJ00000000	1,810,013.00
9111	67287100	ATSD	JJ00000000	1,856,203.00
9112	67287100	ATSD	JJ00000000	1,702,461.00
9101	67289000	ATHA	JJ00000000	537,381.99
9101	67289000	ATSD	JJ00000000	516,918.39
9101	67289000	ATSD	JJ20000000	1,116,439.55
9101	67289000	IAB	JJ00000000	558,814.32
9102	67289000	VO1P	JJ00000000	907,554.00
9102	67289000	VO1P	JJ00000000	1,109,248.00
9102	67289000	ATSD	JJ00000000	516,918.39
9102	67289000	ATSD	JJ20000000	667,258.40
9103	67289000	JMTR	JJ00000000	516,918.39
9103	67289000	ATSD	JJ00000000	516,918.39

[illegible]

FO1B01W 002565

Southern Bell Telephone & Telegraph
 Adt. 6728-Transactions granted Phon. 1300.000 2/11/45
 Net 123191 12/27/45

97/16/92

- reversals
- reversals
- reversals

FOI B01W 002566

Articles

Southern Bell Telephone & Telegraph

22/2/22

Southern Bell Telephone & Telegraph
Account 6728 - Transactions greater than \$200,000
TYE 12/31/91

WJ 1/19/92
12/5/92

TITLE, SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
TITLE, ALL TRANSACTIONS FROM 1991 DETAIL RECORDS FOR FCC
TITLE, ACCOUNT 6728 TRANSACTION AMOUNTS GREATER THAN \$200,000

TITLE, SOURCE DATASET = PSC.SOBELL.DETAIL(MEMBERS)
TITLE, (AFAD-EDP PVC01 DETAIL)

NOTE,-----
SELECT,NETAMT.GT.(200000000)
NOTE,-----
NEWFLD,RCNT,16,RECORD,COUNT
NEWFLD,OCCURS,12,OCCURS
ENTER,A4,RCNT=1
NEWFLD,NETAMT,F12.2,'TOTAL','COMBINED','REG & NONREG'
NEWFLD,NETAMT,F12.2,'REGULATED','AMOUNT'
NEWFLD,UAMT,F12.2,'NON-REGULATED','AMOUNT'
OPTION,LISTALL,OVFLD=0,STDSP=1
CALL,GETDATE
CALL,ECOUNT,0
SORT,ACCT,ACDATE
PRINT,ACDATE,ACCT,SOURCE,RESPCE,NETAMT(S)
END

F01B01W 002567

Southern Bell Telephone & Telegraph

Account 6728 - Transactions greater than \$200,000

TYE 12/31/91

12/1/92

10/5/92

1992-09-16 14:05:35 VERSION 7.1.1

*7025 READING 1110550 RECORDS

*7025 ACCEPTING 265476 RECORDS

*7026 REPORT 01 119 SELECTED

*7027 TOTAL OF 119 SELECTED

*7028 OUTPUT RECORD SIZE EQUALS 00000041

*7029 OUTPUT BLOCK SIZE EQUALS 00004059

*7018 END OF EXTRACT. SORT REQUIRED

F01B01W 002568

Southern Bell Telephone & Telegraph

44-192

12-02-92 10:59 AM

Attachment

P002

file 3151

Several of These appear on 44-1 p16

Vouchers for Out-of-Legal Fees:

Date	Firm	Davis/ AG CID (FC 0196)	Davis/ AG CID (FC 0193)	Davis/ AG CID Sub-Total	Davis/ AG CID (FC 016404)	Sales Program Investigation (FC 0196)	Total
2/13/91	Shutte & Bowen	\$3,431.00		\$3,431.00			
2/23/91	Shutte & Bowen	\$4,029.31		\$4,029.31			
3/1/91	Shutte & Bowen	\$7,378.00		\$7,378.00			
4/2/91	Shutte & Bowen	\$3,321.13		\$3,321.13			
4/9/91	Kilpatrick & Cody	\$343.00		\$343.00			
5/29/91	Shutte & Bowen	\$29,436.99		\$29,436.99			
6/20/91	Shutte & Bowen	\$40,721.11		\$40,721.11			
7/15/91	Ansley McMullen		\$17,800.00	\$17,800.00			
7/22/91	Shutte & Bowen 44-1 P. 16	\$49,352.39		\$49,352.39			
8/26/91	Shutte & Bowen	44-1 P. 16	\$99,927.03	\$99,927.03			
8/28/91	Ansley McMullen		\$13,493.50	\$13,493.50			
9/3/91	Holland & Knight	\$9,660.00		\$9,660.00			
9/21/91	Shutte & Bowen	44-1 P. 16	\$54,378.38	\$54,378.38			
9/26/91	Ansley McMullen		\$11,603.31	\$11,603.31			
10/7/91	Holland & Knight		\$11,738.79	\$11,738.79			
11/5/91	Ansley McMullen		\$6,608.72	\$6,608.72			
11/21/91	Ansley McMullen		\$8,608.48	\$8,608.48			
12/2/91	Holland & Knight	44-1 P. 16	\$76,119.86	\$76,119.86			
12/12/91	Bouhan, Hes, Levy						
12/18/91	Holland & Knight 44-1 P. 16	\$181,906.79		\$181,906.79			
1/1/91	Fulbright & Jaworski					\$3,237.50	
1/1/91	Fulbright & Jaworski					\$9,477.30	
3/13/91	Fulbright & Jaworski					\$2,475.61	
4/20/91	Fulbright & Jaworski					\$5,368.63	
8/14/91	Fulbright & Jaworski					\$2,760.24	
10/7/91	Fulbright & Jaworski					\$4,975.00	
11/20/91	Fulbright & Jaworski					\$42,736.09	
12/1/91	Fulbright & Jaworski					\$13,256.29	
12/21/91	King & Spalding						
12/21/91	Shutte & Bowen						
Total		\$329,821.94	\$332,831.32	\$662,653.26	\$43,517.02	\$84,286.66	\$790,506.94

Percent Nonregulated: ISM-Basic

100.00%

100.00%

100.00%

Amount Nonregulated

(A) \$662,653.26

\$43,517.02 (A) \$84,286.66

\$790,506.94

Excluded on Comptrollers Summary Reports

Need Adj.

Need Adj.

Reclassified to 44-1
ISW nonregulated
Function code in
December, 1991

NOTE: The following voucher will not be paid until January, 1992:

12/31

Ansley McMullen

\$2,107.13

① Amount reclassified 100% to nonreg;
per attorneys, this should have been
35% nonreg + 65% regulated but since
the regulated expense will not be included
on the ISW Report, no adjustment is needed.

STATEMENT 1

R-96X

305-371-8448

12-02-92 11:05AM P002 #21

F01B01W 002569

Southern Bell Telephone + Telegraph, pp
Sample Legal Fees

12/4/92

Kathy + Kathy,

You asked to see the correction of the following legal expenses:

254 43,696.61 44-1 P16

266 99,927.05 (44-1/5 P1)

277 42,736.09

280 76,119.86 44-1/5 P1

281 181,906.79 44-1/5 P1

These were corrected via a CSS adjustment in December 1991. A copy of the adjustment is attached. This was previously provided in response to Document/Record Request CAM-17. ~~That~~ That response did not include the details on attachment 1, however. Using attachment 1 you can see that the vouchers you questioned were corrected.

Judy

F01B01W 002570

Southern Bell Telephone & Telegraph

Legal Fees

TUE 12/31/91

W 1/1/92
12/4/92

12. 03. 92 06:14PM

PO2 ATT 2

Date: January 10, 1992

TO: Fred King

FROM: Hal Paisant

SUBJECT: Florida Antitrust Inside Wire Lawsuit & Investigations

Attached is a summary of expenses related to the Davis case, Attorney General Antitrust Civil Investigative Demands (CID), and Sales Program Investigation. This is to request that you reclassify the amounts originally charged to Function Codes 0196 and 0193 to Function Code 080004, Inside Wire - Basic, Antitrust-Legal as follows:

VOUCHERED EXPENSES FOR OUTSIDE LEGAL FEES (Schedule 1):

Charged to:		Reclassify to:	
RC AL410000		RC AL410000	
EXTC 762		EXTC 762	
FC 0196	\$329,821.94	FC 080004	\$329,821.94
RC AL410000		RC AL410000	
EXTC 762		EXTC 762	
FC 0193	\$332,831.32	FC 080004	\$332,831.32
RC AL400000		RC AL410000	
EXTC 762		EXTC 762	
FC 0196	\$ 84,286.66	FC 080004	\$ 84,286.66
Total	\$746,939.92		\$746,939.92

As information, please note that in December business, additional vouchers related to the CIDs in the amount of \$43,567.02 were charged to FC 016404, Inside Wire-Basic, Governmental-Legal.

In addition, we request that you reclassify salary expense related to these inside wire matters as follows:

F01B01W 002571

12-03-92 05:15PM	PO2 842
44-1	5-1

12/7/92 4/11/92

P O 3

ATT 2

Reclassify to:

\$ 52,950.00

cc: Hank Anthony
David Falgoust
Walter Reid
Tom Lohman
Ross Martin
Gordon Patterson
Al Carreras

GF01B01W 002572

R-95X

12-03-92 06:15PM P003 #42

P003 #42

92

44-

5-4

THE WALTER LAYMAN COMPANY (708) 548-8787

Southern Bell Telephone Telegraph
Legal Costs - Sample
TNE 12/31/91

12/11/92
12/11/92
12/4/92

12.03.92 06:14 PM

P04 ATT 2

ATTACHMENT
SHEET 4 OF 8
G
DECEMBER CSE ADJUSTMENTS

ST	ACCOUNT	CP	SP	LOB	A/I	AMOUNT
FL	67250000	04			G	- 82,190.00
FL	67250000	04		149	G	- 82,190.00
FL	73709000	01		104	G	- 548,294.62
FL	73709000	01		149	G	- 548,294.62
FL	73709000	01		107	G	- 5,708.24
FL	73709000	01		149	G	- 5,708.24

Leintan buy
Legal fees
Florida only

FL	67250000	02		104	D	- 752,821.92
FL	67250000	04			G	- 752,821.92
FL	67220000	01		104	D	- 13,545.00
FL	67220000	01			D	- 13,545.00
FL	67285000	04		104	G	- 1,536.00
FL	67285000	04			G	- 1,536.00
FL	67210000	03		104	G	- 1,405.00
FL	67210000	03			G	- 1,405.00
FL	67230000	06	60	104	C	- 2,586.00
FL	67230000	06	60		C	- 2,586.00
FL	66110000	01	01	104	D	- 700.00
FL	66110000	01	01		D	- 700.00
FL	66130000	03		104	D	- 110.00
FL	66130000	03			D	- 110.00
FL	65340000	11	09	104	D	- 491.00
FL	65340000	11	09		D	- 491.00

Davis Legal
Fees -
Florida only

① 773,194.92
the 746,939.92
is included
in this
Su. Ap. amount
Common-Tue
Study
adjustment

33	AL	67230000	06	60		C
34	AL	67230000	06	60	104	C
35	AL	67230000	06	60	107	C
36	AL	67230000	06	60	147	C
37	AL	67230000	06	60	149	C
38	KY	67230000	06	60		C
39	KY	67230000	06	60	104	C
40	KY	67230000	06	60	107	C
41	KY	67230000	06	60	147	C
42	KY	67230000	06	60	149	C
43	LA	67230000	06	60		C
44	LA	67230000	06	60	104	C
45	LA	67230000	06	60	107	C
46	LA	67230000	06	60	147	C
47	LA	67230000	06	60	149	C
48	MS	67230000	06	60		C
49	MS	67230000	06	60	104	C
50	MS	67230000	06	60	107	C
51	MS	67230000	06	60	147	C
52	TN	67230000	06	60		C
53	TN	67230000	06	60	104	C
54	TN	67230000	06	60	107	C
55	TN	67230000	06	60	147	C
56	TN	67230000	06	60	149	C

This schedule is produced
by the Cost Separations System

746,939.92
773,194.92
\$ 26,255.00 difference

12.03.92 06:15 PM	P04 342 P
F01B01W 002573	44-1
	5-1

SOT

SFAS 106 Adj

11/19/98

Item 8 29 Do you want a deferred tax impact? (1=Yes, 0=No)

Description SFAS 106 OPEBS
(Fax dated 6/26/92)

	INPUT Combined \$	INPUT IntraZ	INPUT ERZ	INPUT RAZ	INPUT REV; OTH CALC'D Intra \$	INPUT REV; OTH CALC'D ER \$	INPUT REV; OTH CALC'D RA \$
REVENUES:							
Local Rev		N/A	N/A	N/A			
Interstate Rev		N/A	N/A	N/A			
InterLATA Rev		N/A	N/A	N/A			
IntraLATA Rev		N/A	N/A	N/A			
Misc Rev					0	0	0
Uncollectible	0	N/A	N/A	N/A	0	0	0
Misc net Unc	0	N/A	N/A	N/A	0	0	0
OPER EXPENSES:							
Plt Sp	2639 2,383	73.742500Z	8.341100Z	8.428300Z	1,757	199	201
Plt Non Sp	2122 916	74.049400Z	8.127000Z	13.219200Z	1,419	156	253
Depr	28 28	73.091500Z	8.450300Z	8.618600Z	18	2	2
Cust Op	2826 2,552	80.789000Z	7.359700Z	12.195300Z	2,062	188	311
Corp Op	819 339	76.241900Z	7.719200Z	9.259300Z	563	57	68
Oth					0	0	0
Tot Op Exp	8434 2,615				5,820	401	836
PLANT IN SERV:							
Gen'l Supp	38 76.917974Z	7.709761Z	9.243814Z		29	3	4
CDE	112 79.334760Z	5.910098Z	7.120990Z		89	7	8
C&W	150 71.602200Z	9.060500Z	7.410200Z		108	14	11
I/OT	6 72.433300Z	8.464800Z	5.880500Z		4	1	0
Amort.	0 76.669348Z	7.792891Z	9.327612Z		0	0	0
Tot Plt in Svc	340 307	(15-1 P1)	8.498700Z	8.381100Z	231	26	26
OTH INV & RES:							
Depr Reserve	38 76.742900Z	8.489400Z	8.389500Z		29	3	3
Plt und Constr	82 74.439700Z	8.496000Z	8.394200Z	.7432	55	6	6
Prop Fut Use					0	0	0
CWC	(1,141) 73.161400Z	8.522600Z	8.362500Z		(835)	(97)	(95)
Matl & Supp					0	0	0
M&S incl CWC	(1,141)				(835)	(97)	(95)
TAX ITEMS:							
Gross Receipts	0				0	0	0
Oth excl GRT					0	0	0
Tot Oth Taxes	0				0	0	0
SIT Current	0				0	0	0
SIT Curr Def	(419)				(320)	(33)	(46)
Tot SIT	(419)				(320)	(33)	(46)
FIT Current	0				0	0	0
FIT Curr Def	(2,447)				(1,870)	(193)	(269)
Tot FIT	(2,447)				(1,870)	(193)	(269)
ITC Realized					0	0	0
ITC Amort					0	0	0
FIT Net of ITC	(2,447)				(1,870)	(193)	(269)

F01B01W 002575

Southern Bell Telephone & Telegraph

Reorganization Costs

1/1/72

4/1/72

DRA #30, Item #2

Do you want a deferred tax impact? (1=Yes, 0=No)

Description	Reorganization	Revised 7/7/92	INPUT REV	INPUT REV	INPUT REV	OTH CALC'D	OTH CALC'D	OTH CALC'D
			Intra \$	ER \$	RA \$	Intra \$	ER \$	RA \$
REVENUES:								
Local Rev	45-2	(5,043)	N/A	N/A	N/A	(5,043)		
Interstate Rev		(1,147)	N/A	N/A	N/A			
InterLATA Rev			N/A	N/A	N/A			
IntraLATA Rev			N/A	N/A	N/A			
Misc Rev	48-2	(2,821)	89.712229%	5.100596%	1.110228%	(2,531)	(144)	(31)
Uncollectible		(181)	N/A	N/A	N/A	(135)	(3)	(1)
Misc net Unc		(2,680)	N/A	N/A	N/A	(2,396)	(141)	(30)
OPER EXPENSES:								
Pit Sp	48-2	(597)	73.742500%	8.341100%	8.428300%	(440)	(50)	(50)
Pit Non Sp		(21,969)	74.049400%	8.127000%	13.219200%	(16,268)	(1,785)	(2,904)
Depr		1,875	73.090000%	8.450000%	8.620000%	1,370	158	162
Cust Op		(3,799)	180.789000%	7.359700%	12.195300%	(3,069)	(280)	(463)
Corp Op		(2,450)	76.241900%	7.719200%	9.259300%	(1,868)	(189)	(227)
Oth		(1,030)	76.169000%	7.916000%	10.477200%	(785)	(82)	(108)
Tot		(27,970)				(21,059)	(2,227)	(3,591)
PLANT IN SERV:								
Gen'l Supp	48-2	(12,025)	76.917974%	7.709761%	9.243814%	(1,558)	(156)	(187)
CDE SW		(12,384)	79.334760%	5.910098%	7.120990%	(9,825)	(732)	(882)
C&W		(18,538)	71.602200%	9.060500%	7.410200%	(13,274)	(1,680)	(1,374)
I/O		(743)	72.433300%	6.464800%	5.880500%	(538)	(63)	(44)
Amort.		3,449	76.669348%	7.792891%	9.327612%	2,644	269	322
Tot Pit in Svc		(30,241)				(22,550)	(2,362)	(2,165)
OTH INV & RES:								
Deon Reserve		938	72.835133%	8.556914%	8.278381%	683	80	78
Pit und Constr						0	0	0
Prop Fut Use						0	0	0
CWC	48-2	15,703	73.040877%	8.528346%	8.379763%	(4,166)	(486)	(478)
Mati & Supp		6,540	71.584168%	9.067719%	7.413980%	4,682	593	485
M&S incl CWC		837				516	107	7
TAX ITEMS:								
Gross Receipts		(108)				(91)	(2)	(0)
Oth excl GRT		888	79.416500%	6.315500%	10.092900%	796	58	90
Tot Oth Taxes	48-2	780				705	56	89
SIT Current		1,012				712	111	192
SIT Curr Def		53				40	5	4
Tot SIT		1,065				752	116	196
FIT ent		5,909				4,157	652	1,119
FIT Def		(83)				(56)	(15)	(10)
Tot		5,826				4,101	646	1,109
ITC Realized						0	0	0
ITC Amort		3	73.933100%	8.103500%	8.040000%	2	0	0
Net of ITC		5,829				4,103	647	1,110

F01B01W 002576

48 p2

Southern Bell Telephone & Telegraph
Management Study
TVE 12/31/91

MM/10
12/6/92

AUDIT DISCLOSURE NO. 1:

SUBJECT: Management Study

STATEMENT OF FACT: Arthur Andersen conducted a study called "Comptrollers: Optimizing Resource Effectiveness", dated May 1992. This study reports an estimate of the total savings to the Company of \$43,900,000 for the nine state area if the Company were to simplify the work, mechanize the work, and consolidate its operations. The reorganization announcement was made in November and it is attached. All changes should be implemented by June 1994.

OPINION: If this study is implemented, costs will be reduced and the Company may be in a sharing or refund situation. This condition also means that all records will be maintained out of state which will affect audits done by the Public Service Commission.

F01B01W 002577

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CORE SAVINGS ANALYSIS

FUNCTIONAL TEAM	SIMPLIFY WORK	MECHAN- IZATION	SIMPLIFY & MECHANIZE	CONSOL- IDATION	TOTAL
CRIS	114.8 FTE	44.0 FTE	23.7 FTE	94.0 FTE	276.5 FTE \$9.9M
CABS, TOLL, MIC	81.0 FTE	43.3 FTE		50.7 FTE	175.0 FTE \$6.4M
CMR	38.5 FTE	12.0 FTE		39.0 FTE	89.5 FTE \$3.2M
PROPERTY & COST	153.0 FTE	38.0 FTE	4.0 FTE	50.0 FTE	245.0 FTE \$9.2M
PAYROLL, VOUCHERS, & CTO	73.3 FTE	19.7 FTE		23.1 FTE	116.1 FTE \$4.5M
ACCTG. SUPPORT & FINANCIAL ANALYSIS	66.0 FTE			14.0 FTE	80.0 FTE \$4.4M
CORPORATE BOOKS			7.0 FTE	9.0 FTE	16.0 FTE \$0.8M
METHODS & PROCEDURES	83.0 FTE				83.0 FTE \$5.6M
TOTAL SAVINGS	609.6 FTE \$25.2M	157.0 FTE \$5.2M	34.7 FTE \$1.2M	279.8 FTE 12.3M	1,081.1 FTE \$43.9M

Data Represents Functional Areas (middle of savings range)

CORE

(PCC)

Southern Bell Telephone & Telegraph
Management Study
The 12/31/91

10/6/92

FOIb01W 002578

10/6/92

Southern Bell Telephone & Telegraph
Management Study
TNE 12/31/91

11/11/92
12/6/92

Page 1 of 2

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

Beginning in February, 1992, the Comptrollers Department began a re-engineering study. The purpose of the study was to identify work process changes that would simplify the work, make work activities more relevant to our business environment, and improve the cost effectiveness of the organization. The study was driven by several factors including the need to position ourselves more competitively, by establishing a lower cost, more flexible organization. The formation of BellSouth Telecommunications made it timely to pursue this opportunity.

The re-engineering study found that multi-million dollar economies could be gained. The recommendations range from relatively simple work elimination or streamlining to complex consolidation initiatives. The recommendations focus on such things as editing and error correction processes, duplication of work efforts, job work flow and organization structure.

Currently each of the nine states performs a variety of functions. Most of these functions will be consolidated.

The consolidation plans are as follows:

- .. Post-bill MIC (Message Investigation Center) will be consolidated into the existing fraud center in Columbia.
- .. Revenue Accounting (CRIS, CABS, Toll, Pre-Bill MIC) will be consolidated into one organization located in Birmingham.
- .. Centralized Mail Remittance (CMR) will be consolidated into three locations: New Orleans, Atlanta, and Charlotte.
- .. Bill Mailing will be consolidated into five locations: Jackson, Miami, Nashville, Charlotte, and Birmingham.
- .. Property and Cost will be consolidated into one location, Atlanta. The existing Regional Functions Group will remain in Birmingham.

10/28/92

F01B01W 002579

Southern Bell Telephone & Telegraph
Management Study
TVE 12/31/91

MM/10
10/6/92

(PBC)-

Page 2 of 2

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

In addition, certain functions will be performed in each state. These are:

- .. Enhanced Billing Services (i.e., CLUB)
- .. State Billing Coordination
- .. Outside Plant Record Posting in the five western states
- .. Outside Plant Current Reconciliation, Credit Balance, Material Edits, and Tax Annexation in eight states

The conversion to this new organizational structure is a significant undertaking. Initial conversions will begin in first quarter, 1993. Completion of the new structure is anticipated by mid-1994.

The Company has a strong history of treating our employees well in these circumstances. And, we will continue to use sound policies in working with the individuals affected by these changes. We will be offering some voluntary transition programs for management. Also, the CWA has been informed about these changes. Our contract with them has specific steps to be followed in these situations and we will follow these procedures carefully.

Later today, we will have additional meetings to discuss the process for staffing the consolidated organizations and to discuss force management alternatives, including early exit incentive programs.

10/28/92

F01B01W 002580

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(PBC)

Southern Bell Telephone & Telegraph
Management Study
The 12/31/91

AMH/D
10/6/92

22-Oct-92

INTEGRATED SITE CONVERSION SCHEDULE

The following anticipated schedule of conversion is provided to you for informational purposes. It is our best current estimate, but is subject to change.

MO/YR	REVENUE					COST	DISB
	CRIS	CABS/MP	MIC	CMR	BILL MAILING		
NOV 92	AL	AL	AL			GA	TN-P
DEC 92							
JAN 93				GA/LA/NC	AL/NC/TN/SF MS		
FEB 93							
MAR 93	MS				KY		AL/KY
APR 93		MS				AL	
MAY 93	GA		MS	TN	NF		LA/MS
JUN 93		GA		AL	GA	MS	
JUL 93	LA		GA		LA		
AUG 93		LA		NF		LA	
SEP 93	TN		LA	MS	SC	KY	
OCT 93		TN		KY		NC	
NOV 93	NF		TN	SF		SC/TN	
DEC 93		NF					
JAN 94	SC/KY		NF				
FEB 94		KY				FL	
MAR 94	NC		SC/KY				
APR 94		SC/NC					
MAY 94	SF		NC				
JUN 94		SF	SF				

FOI B O I W 002581

THE WALTERS COMPANY
7081-35-873

(POL)

SECTION-2
PART A
APPENDIX
Page 1

F01B01W 002582

(PRL)

SECTION 2
PART A
APPENDIX A
Page 2

FIELD REPORTING CODES (Cont'd)

<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
D758C	Other Terminal Equip. - Subscriber Pair Gain Equip. - Fiber Optic Distribution	2362.3000
D758M	Other Terminal Equip. - Subscriber Pair Gain Equip. - Fiber Optic Distribution - Expense	6362.3000
D758X	Other Terminal Equip. - Sub. Pair Gain Equip. - Fiber Optic Distribution - Accumulated Depreciation	3100.3930
D958C	Other Terminal Equip. - Other Non-CPE Equipment - Other - Regulated Fiber Optic Distribution	2362.9900
D958M	Other Term. Equip.- Other - Non-CPE Equip. Other - Regulated Fiber Optic Distribution - Expense	6362.9900
D958X	Other Terminal Equipment-Other Non-CPE Equipment - Other - Regulated Fiber Optic Distribution - Accum. Dept.	3100.3990
F5C	Underground Cable - Fiber Optic Feeder	2422.2100
F5M	Underground Cable - Fiber Optic Feeder - Expense	6422.2000
F5R	Underground Cable - Fiber Optic Feeder - Expense	6422.2000
F5X	Underground Cable - Fiber Optic Feeder - Accumulated Depreciation	3100.4320
F6C	Submarine Cable - Fiber Optic Feeder	2424.2100
F6M	Submarine Cable - Fiber Optic Feeder - Expense	6424.2000
F6R	Submarine Cable - Fiber Optic Feeder - Expense	6424.2000
F6X	Submarine Cable - Fiber Optic Feeder - Accumulated Depreciation	3100.4520
F12C	Aerial Cable - Building Entrance - Fiber Optic Feeder	2421.2200
F12M	Aerial Cable - Building Entrance - Fiber Optic Feeder - Expense	6421.2000
F12R	Aerial Cable - Building Entrance - Fiber Optic Feeder - Expense	6421.2000
F12X	Aerial Cable - Building Entrance - Fiber Optic Feeder - Accumulated Depreciation	3100.4220
F22C	Aerial Cable - Other - Fiber Optic Feeder - Other	2421.2100
F22M	Aerial Cable - Other - Fiber Optic Feeder - Other Expense	6421.2000
F22R	Aerial Cable - Other - Fiber Optic Feeder - Other Expense	6421.2000
F22X	Aerial Cable - Other - Fiber Optic Feeder - Accumulated Depreciation	3100.4220
F45C	Buried Cable - Fiber Optic Feeder	2423.2100
F45M	Buried Cable - Fiber Optic Feeder - Expense	6423.2000
F45R	Buried Cable - Fiber Optic Feeder - Expense	6423.2000
F45X	Buried Cable - Fiber Optic Feeder - Accumulated Depreciation	3100.4420
F52C	Intrabuilding Network Cable - Fiber Optic Feeder	2426.2000
F52M	Intrabuilding Network Cable - Fiber Optic Feeder - Expense	6426.2000

2-A-APPENDIX-2

NOTICE: Not for use or disclosure outside BellSouth except under written agreement.

ISSUED: 12/18/91
EFFECTIVE: 1/1/92

[illegible]

Southern Bell Telephone & Telegraph
Accounts + Subsidiary Records Categories
TYE 12/31/91
12/11/92
12/16/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

SECTION 2
PART A
APPENDIX A
Page 3

SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

FIBER OPTIC REPORTING CODES
GEORGIA, FLORIDA, NORTH CAROLINA AND SOUTH CAROLINA ONLY

ERC	DESCRIPTION	SRC
F52R	Intrabuilding Network Cable - Fiber Optic Feeder - Expense	6426.2000
F52X	Intrabuilding Network Cable - Fiber Optic Feeder - Accumulated Depreciation	3100.4620
F257C	Circuit Equipment - Subscriber Pair Gain Systems - Fiber Optic Feeder	2232.1200
F257M	Circuit Equipment - Subscriber Pair Gain Systems - Fiber Optic Feeder - Expense	6232.1200
F257R	Circuit Equipment - Subscriber Pair Gain Systems - Fiber Optic Feeder - Expense	6232.1200
F257X	Circuit Equipment - Subscriber Pair Gain Systems - Fiber Optic Feeder - Accumulated Depreciation	3100.2611
F758C	Other Terminal Equip. - Subscriber Pair Gain Equip. - Fiber Optic Feeder	2362.3000
F758M	Other Terminal Equip. - Subscriber Pair Gain Equip. - Fiber Optic Feeder - Expense	6362.3000
F758X	Other Terminal Equip. - Sub. Pair Gain Equip. - Fiber Optic Feeder - Accumulated Depreciation	3100.3930
F958C	Other Terminal Equip. - Other Non-CPE Equipment - Other - Regulated Fiber Optic Feeder	2362.9900
F958M	Other Term. Equip.- Other Non-CPE Equip. - Other - Regulated Fiber Optic Feeder - Expense	6362.9900
F958X	Other Terminal Equipment-Other Non-CPE Equipment - Other - Regulated Fiber Optic Feeder - Accum. Dept.	3100.3990
T5C	Underground Cable - Fiber Optic Interoffice	2422.2100
T5M	Underground Cable - Fiber Optic Interoffice - Expense	6422.2000
T5R	Underground Cable - Fiber Optic Interoffice - Expense	6422.2000
T5X	Underground Cable - Fiber Optic Interoffice - Accumulated Depreciation	3100.4320
T6C	Submarine Cable - Fiber Optic Interoffice	2424.2100
T6M	Submarine Cable - Fiber Optic Interoffice - Expense	6424.2000
T6R	Submarine Cable - Fiber Optic Interoffice - Expense	6424.2000
T6X	Submarine Cable - Fiber Optic Interoffice - Accumulated Depreciation	3100.4520
T12C	Aerial Cable - Building Entrance - Fiber Optic Interoffice	2421.2200
T12M	Aerial Cable - Building Entrance - Fiber Optic Interoffice - Expense	6421.2000
T12R	Aerial Cable - Building Entrance - Fiber Optic Interoffice - Expense	6421.2000
T12X	Aerial Cable - Building Entrance - Fiber Optic Interoffice - Accumulated Depreciation	3100.4520
T22C	Aerial Cable - Other - Fiber Optic Interoffice	2421.2100
T22M	Aerial Cable - Other - Fiber Optic Interoffice - Expense	6421.2000
T22R	Aerial Cable - Other - Fiber Optic Interoffice - Expense	6421.2000

2-A-APPENDIX-3

NOTICE: Not for use or disclosure outside BellSouth except under written agreement.

ISSUED: 12/15/91

EFFECTIVE: 1/1/92

F01B01W 0025B4

Southern Bell Telephone & Telegraph Co. 12/1/92
Accounts + Subsidiary Records Categories. 12/1/92
T4E 12/31/91 12/6/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

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SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

FIBER OPTIC REPORTING CODES
GEORGIA, FLORIDA, NORTH CAROLINA AND SOUTH CAROLINA ONLY

FRC	DESCRIPTION	SRC
T22X	Aerial Cable - Other - Fiber Optic Interoffice - Accumulated Depreciation	3100.4420
T45C	Buried Cable - Fiber Optic Interoffice	2423.2100
T45M	Buried Cable - Fiber Optic Interoffice - Expense	6423.2000
T45R	Buried Cable - Fiber Optic Interoffice - Expense	6423.2000
T45X	Buried Cable - Fiber Optic Interoffice - Accumulated Depreciation	3100.4420
T52C	Intrabuilding Network Cable - Fiber Optic Interoffice	2426.2000
T52M	Intrabuilding Network Cable - Fiber Optic Interoffice - Expense	6426.2000
T52R	Intrabuilding Network Cable - Fiber Optic Interoffice - Expense	6426.2000
T52X	Intrabuilding Network Cable - Fiber Optic Interoffice - Accumulated Depreciation	3100.4620
T357C	Circuit Equipment - Fiber Optic Interoffice - Other	2232.1300
T357M	Circuit Equipment - Fiber Optic Interoffice - Other - Expense	6232.1300
T357R	Circuit Equipment - Fiber Optic Interoffice - Other - Expense	6232.1300
T357X	Circuit Equipment - Fiber Optic Interoffice - Other - Accumulated depreciation	3100.1300

2-A-APPENDIX-4
NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 12/18/91
EFFECTIVE: 1/1/92

F01B01W 002585

Southern Bell Telephone & Telegraph
Accounts + Subsidiary Records Categories. 12/11/92
TYE 12/31/91 12/16/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

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SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

FRC	DESCRIPTION	SRC
1C	Poles - Other	2411.1000
1M	Poles - Other - Expense	6411.0000
1R	Poles - Other - Expense	6411.0000
1X	Poles - Other - Accumulated Depreciation	3100.4100
3C	Aerial Wire - Other	2431.0000
3M	Aerial Wire - Expense	6431.0000
3R	Aerial Wire - Expense	6431.0000
3X	Aerial Wire - Accumulated Depreciation	3100.4700
4C	Conduit System - Other	2441.1000
4M	Conduit System - Other - Expense	6441.0000
4R	Conduit System - Other - Expense	6441.0000
4X	Conduit System - Other - Accumulated Depreciation	3100.4800
5C	Underground Cable-Metallic - Other	2422.1100
5M	Underground Cable-Metallic - Other - Expense	6422.1000
5R	Underground Cable-Metallic - Other - Expense	6422.1000
5X	Underground Cable-Metallic - Other - Accumulated Depr.	3100.4310
6C	Submarine Cable-Metallic - Other	2424.1100
6M	Submarine Cable-Metallic - Expense	6424.1000
6R	Submarine Cable-Metallic - Expense	6424.1000
6X	Submarine Cable-Metallic - Accumulated Depreciation	3100.4510
7TM	Network Admin. Interoffice Facilities - Expense	6532.2000
10C	Buildings - Other	2121.9000
10M	Land and Building - Other - Expense	6121.1000
10R	Land and Building - Other - Expense	6121.1000
10X	Building - Other - Accumulated Depreciation	3100.1310
12C	Aerial Cable-Metallic-Building Entrance	2421.1200
12M	Aerial Cable-Metallic-Building Entrance - Expense	6421.1000
12R	Aerial Cable-Metallic-Building Entrance - Expense	6421.1000
12X	Aerial Cable-Metallic-Building Entrance - Accumulated Depr.	3100.4210
14P	Interoffice Testing Message Trunks-Pre-Service - Expense	6533.3100
14W	Interoffice Testing Message Trunks-In-Service - Expense	6533.3300
19C	Customer Premises - Teletypewriter Inside Wire Installation	2321.1000
19X	Customer Premises - Teletypewriter Inside Wire - Accum. Depr.	3100.3210
20C	Land	2111.0000
21M	Poles - Other - Expense	6411.0000
21R	Poles - Other - Expense	6411.0000
22C	Aerial Cable-Metallic-Other	2421.1100

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 3/16/92
EFFECTIVE: 4/1/92

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F01B01W 002586

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<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
22M	Aerial Cable-Metallic-Other - Expense	6421.1000
22R	Aerial Cable-Metallic-Other - Expense	6421.1000
22X	Aerial Cable-Metallic-Other - Accumulated Depreciation	3100.4210
24P	Interoffice Testing-Special Services-Pre Service - Expense	6533.3200
24W	Interoffice Testing-Special Services-In Service - Expense	6533.3400
30C	Furniture - Other	2122.9000
30M	Furniture - Expense	6122.2000
30X	Furniture - Other - Accumulated Depreciation	3100.1410
31C	Hotel Furnishings	2122.9000
31M	Hotel Furnishings - Expense	6122.2000
31X	Hotel Furnishings - Accumulated Depreciation	3100.1410
37C	Electromechanical Switching - Step-By-Step	2215.1100
37M	Electromechanical Switching Step-By-Step - Other - Expense	6215.1000
37R	Electromechanical Switching Step-By-Step - Other - Expense	6215.1000
37X	Electromechanical Switching Step-By-Step - Accum. Depr.	3100.2311
39C	Customer Premise - Mobile Radio Equipment Wiring	2321.3000
39X	Customer Premise - Mobile Radio Equipment - Accum. Depr.	3100.3230
40C	Motor Vehicle:	2112.0000
40X	Motor Vehicles - Accumulated Depreciation	3100.1100
41E	Testing Service Order - Expense	6533.2000
41T	Testing Subscriber Line Maintenance - Expense	6533.1000
45C	Buried Cable-Metallic - Other	2423.1100
45M	Buried Cable-Metallic - Other - Expense	6423.1000
45R	Buried Cable-Metallic - Other - Expense	6423.1000
45X	Buried Cable-Metallic - Other - Accumulated Depreciation	3100.4410
47C	Electromechanical Switching Crossbar Switching	2215.2100
47M	Electromechanical Switching - Crossbar - Expense	6215.2000
47R	Electromechanical Switching - Crossbar - Expense	6215.2000
47X	Electromechanical Switching - Crossbar - Accum. Depr.	3100.2321
49C	Customer Premise - Secondary Distribution Wires	2321.4000
49X	Customer Premise - Secondary Distribution Wires - Accum. Depr.	3100.3240
50C	Capital Leases-Buildings - Other	2681.1000
50X	Capital Leases-Buildings - Accumulated Amortization	3410.1000
52C	Intrabuilding Network Cable - Metallic	2426.1000
52M	Intrabuilding Network Cable-Metallic - Expense	6426.1000
52R	Intrabuilding Network Cable-Metallic - Expense	6426.1000
52X	Intrabuilding Network Cable-Metallic - Accum. Depreciation	3100.4610
53C	Capital Leases-Buildings-Warehouses	2681.1000
53X	Capital Leases-Buildings-Warehouses - Accum. Depreciation	3410.1000
57C	Circuit Equipment-Analog - Other	2232.2900
57M	Circuit Equipment-Analog - Other - Expense	6232.2900
57R	Circuit Equipment-Analog - Other - Expense	6232.2900
57X	Circuit Equipment-Analog - Other - Accum. Depr.	3100.2621

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ISSUED: 12/15/91

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EFFECTIVE: - 1/1/92

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FIELD REPORTING CODES (Cont'd)

<u>ERC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
89C	Customer Premise - Tel. & Misc. Inside Wire Instl.-Public	2321.2300
89X	Customer Premise - Tel. & Misc. Inside Wire Public - Accum. Depr.	3100.3223
94C	Conduit System-Network Reconfiguration	2441.9000
94X	Conduit System-Network Reconfiguration - Accum. Depr.	3100.4800
97BI	Inside Wire-Basic-Instl. & Rearrangement - Expense	6362.4110
97BP	Inside Wire-Basic-Service Plan - Expense	6362.4120
97BR	Inside Wire-Basic-Maintenance - Expense	6362.4130
97BW	Inside Wire-Basic-Warranty - Expense	6362.4140
98EI	Inside Wire-Non Basic (CRIS/LMOS) Instl. & Rearrang. - Exempt Wire	6362.4210
98EP	Inside Wire-Non Basic (CRIS/LMOS) Contract Maintenance	6362.4220
98ER	Inside Wire-Non Basic (CRIS/LMOS) Time & Mtl. - Exempt Wire	6362.4230
98EW	Inside Wire-Non Basic (CRIS/LMOS) Warranty - Exempt Wire	6362.4240
98FI	Inside Wire-Non Basic (CRIS/LMOS) Instl. & Rearrang. - Fiber Optic	6362.4210
98FR	Inside Wire-Non Basic (CRIS/LMOS) Time & Mtl. - Fiber Optic	6362.4230
98FW	Inside Wire-Non Basic (CRIS/LMOS) Warranty - Fiber Optic	6362.4240
98KI	Inside Wire-Non Basic (CRIS/LMOS) Instl. & Rearrang. - Copper	6362.4210
98KR	Inside Wire-Non Basic (CRIS/LMOS) Time & Mtl. - Copper	6362.4230
98KW	Inside Wire-Non Basic (CRIS/LMOS) Warranty - Copper	6362.4240
110C	Buildings-Building Computers	2121.1000
110M	Land and Building - Other - Expense	6121.1000
110X	Buildings - Building Computers - Accumulated Depreciation	3100.1320
117C	Operator Systems	2220.1000
117M	Operator Systems - Expense	6220.1000
117R	Operator Systems - Expense	6220.1000
117X	Operator Systems - Accumulated Depreciation	3100.2410
130C	Artworks	2122.1000
130M	Artworks - Expense	6122.1000

ISSUED: 3/15/92
EFFECTIVE: 4/1/92

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FIELD REPORTING CODES (Cont'd)

<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
140C	Aircraft	2113.0000
140M	Aircraft - Expense - General	6113.0000
141M	Aircraft - Expense - Specific	6113.0000
140X	Aircraft - Accumulated Depreciation	3110.1100
150C	Capital Leases-Motor Vehicles	2681.2000
150X	Capital Leases-Motor Vehicles - Accumulated Amortization	3410.2000
157C	Circuit Equipment - Digital Data Systems	2232.1100
157M	Circuit Equipment - Digital Data Systems - Expense	6232.1100
157R	Circuit Equipment - Digital Data Systems - Expense	6232.1100
157X	Circuit Equipment - Digital Data Systems - Accum. Depr.	3100.2611
158C	Large PBX-911 Installations	2341.0000
158M	Large PBX BOC Owned-911 Installations - Expense	6341.1000
158X	Large PBX-911 Installations - Accumulated Depreciation	3100.3300
160C	Intangibles-Franchises	2690.2000
167C	Other Radio Facilities-Non-Cellular	2231.2210
167M	Radio Systems-Non-Cellular - Expense	6231.2200
167R	Radio Systems-Non-Cellular - Expense	6231.2200
167X	Radio Systems-Non-Cellular - Accumulated Depreciation	3100.2511
188C	Public Telephone Terminal Equipt.-Coin Operated - Other Costs	2351.1900
188E	Public Telephone Terminal Equipment-Coin Operated - Instl.	6351.1000
188M	Public Telephone Terminal Equipment-Coin Operated - Expense	6351.1000
188X	Public Telephone Terminal Equipment-Coin Operated - Accum Depr	3100.3400
188Y	Public Telephone Terminal Equipment-Coin Operated - Removal	6351.1000
198C	Public Tel. Terminal Equipment-Coin Operated-Retirement Units	2351.1100
198X	Public Tel. Terminal Equipment-Coin Operated-Retirement Units - Accumulated Depreciation	3100.3400
230M	Furniture-Low-Height Panels - Expense.	6122.2000
240C	Special Purpose Vehicles-Other	2114.0000
240M	Special Purpose Vehicles-Charges - Expense	6114.1100
240X	Special Purpose Vehicles - Other - Accum. Depr.	3100.1100
250C	Capital Leases-General Purpose Computers	2681.3000
250X	Capital Leases-General Purpose Computers - Accum. Amortization	3410.3000

ISSUED: 3/15/92
EFFECTIVE: 4/1/92

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Southern Bell Telephone & Telegraph
Accounts + Subsidiary Records Categories.

TYE 12/31/91

12/11/92
12/16/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

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SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
257C	Circuit Equipment - Digital - Sub. Pair Gain Systems (AL, KY, LA, MS, TN Only)	2232.1200
	Circuit Equipment - Digital - Sub. Pair Gain Systems - Other (GA, FL, NC, SC Only)	
257M	Circuit Equipment - Digital - Sub. Pair Gain Systems - Expense (AL, KY, LA, MS, TN Only)	6232.1200
	Circuit Equipment - Digital - Sub. Pair Gain Systems - Expense - Other (GA, FL, NC, SC Only)	
257R	Circuit Equipment - Digital - Sub. Pair Gain Systems - Expense (AL, KY, LA, MS, TN Only)	6232.1200
	Circuit Equipment - Digital - Sub. Pair Gain Systems - Expense - Other (GA, FL, NC, SC Only)	6232.1200
257X	Circuit Equipment - Digital - Sub. Pair Gain Systems - Accum. Depreciation (AL, KY, LA, MS, TN Only)	3100.2611
	Circuit Equipment - Digital - Sub. Pair Gain Systems - Other - Accum. Depreciation (GA, FL, NC, SC Only)	
258C	Large PBX-Centrex Attendant Position Equip.-Regulated	2341.0000
258M	Large PBX BOC Owned-Centrex Attendant Position Equip. - Regulated - Expense	6341.1000
258NC	Large PBX-Centrex Attendant Position Equip.-Non-Regulated	2341.0000
258NM	Large PBX-Centrex Attendant Position Equip.-Non-Reg. - Exps.	6341.1000
258NX	Large PBX-Centrex Attendant Position Equip.-Non-Regulated - Accumulated Depreciation	3100.3300
258X	Large PBX - Centrex Attendant Position Equipment-Regulated - Accumulated Depreciation	3100.3300
260C	Intangibles-Patent Rights	2690.3000
288C	Public Telephone Terminal Equipment-Coinless - Other Costs	2351.2900
288E	Public Tel. Terminal Equipment-Coinless - Expense Installation	6351.2000
288M	Public Telephone Terminal Equipment-Coinless - Expense	6351.2000
288X	Pub. Tel. Terminal Equip.-Coinless - Other Costs - Accum Depr	3100.3400
288Y	Pub. Tel. Term. Equip.-Coinless - Other Costs - Exp.-Removal	6351.2000
298C	Public Telephone Terminal Equipment-Coinless-Retirement Units	2351.2100
298M	LOOP Assignment Aerial Cable Expense	6421.1000
298X	Public Telephone Terminal Equipment-Coinless-Retirement Units - Accumulated Depreciation	3100.3400
318C	Station Apparatus-Retirement Units-911 Regulated	2311.1000
318X	Station Apparatus - Retirement Units-911 Reg. - Accum. Depr.	3100.3100

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ISSUED: 8/18/92

EFFECTIVE: 4/1/92

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TYE 12/31/91

11/11/42
12/6/92

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FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

<u>ERC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
328NC	Stations Apparatus-Retirement Units-Inmate Services-NonReg.	2311.1000
328NX	Sta. Apparatus-Inmate Services-NonReg.-Depreciation Reserve	3100.3100
331C	Furniture - Embedded Invest. of Individual Items of Small Value (cc Docket 87-135)	2122.3000
331X	Furniture-Embedded Invest. of Individual Items of Small Value - (cc Docket 87-135) Accumulated Depreciation	3100.1430
340C	Garage Work Equipment	2115.1000
340M	Garage Work Equipment - Expense	6115.0000
340X	Garage Work Equipment - Accumulated Depreciation	3100.1210
341C	Garage Work Equipment-Embedded Invest. of Individual Items of Small Value (cc Docket 87-135)	2115.3000
341X	Garage Work Equipment-Embedded Invest. of Individual Items of Small Value - (cc Docket 87-135) Accumulated Depreciation	3100.1220
350C	Leasehold Improvements - Buildings	2682.1000
350X	Leasehold Improvements-Buildings - Accumulated Amortization	3420.1000
353C	Leasehold Improvements - Warehouses	2682.1000
353X	Leasehold Improvement - Warehouses - Accumulated Depreciation	3420.1000
357C	Circuit Equipment-Digital - Other (AL, KY, LA, MS, TN)	2232.1300
357M	Circuit Equipment-Digital - Other - Other (GA, FL, NC, SC)	
	Circuit Equipment-Digital - Other - Expense (AL, KY, LA, MS, TN Only)	6232.1300
	Circuit Equipment-Digital - Other - Other - Expense (GA, FL, NC, SC Only)	
357R	Circuit Equipment-Digital - Other - Expense (AL, KY, LA, MS, TN)	6232.1300
	Circuit Equipment-Digital - Other - Other - Expense (GA, FL, NC, SC)	
357X	Circuit Equipment-Digital - Other - Accumulated Depr. (AL, KY, LA, MS, TN)	3100.2611
	Circuit Equipment-Digital - Other - Other - Accumulated Depr. (GA, FL, NC, SC)	
358C	Other Term. Equip. Digital Non-CPE Term. Equip.-Digital Data Svc.	2362.1000
358M	Other Term. Equip. Digital Non-CPE Data Service - Expense	6362.1000
358NC	Other Term. Equip. Digital Non-CPE Term. Equip. Digital NCTE	2362.1000
358NM	Other Term. Equip. Digital Non-CPE NCTE - Expense	6362.1000
358NX	Other Term. Equip. Digital Non-CPE NCTE - Accum. Depr.	3100.3910
358X	Other Term. Equip. Digital Non-CPE Term. Equip. DDS - Accum. Depr.	3100.3910
368C	Other Term. Equip. Digital Non-CPE Digital Data Service-Reg.	2362.1000
368M	Other Term. Equip. Digital Non-CPE Digital Data Service-Regulated - Expense	6362.1000
368X	Other Term. Equip. Digital Non-CPE-Digital Data Service-Regulated - Accum. Depr.	3100-3910
377C	Digital Electronic Switching Equipment	2212.1000
377M	Digital Electronic Switching - Other - Expense	6212.0000

2-A-APPENDIX-11

NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 12/16/91
EFFECTIVE: 1/1/82

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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Southern Bell Telephone & Telegraph Co. 12/1/92
Accounts + Subsidiary Records Categories. 12/1/92
(PDC) TYE 12/31/91 12/6/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

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SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

ERC	DESCRIPTION	SRC
377R	Digital Electronic Switching - Other - Expense	6212.0000
377X	Digital Electronic Switching Equipment - Accum. Depr.	3100.2210
378C	Other Term Equip. Digital Non-CPE NCTE-Regulated	2362.1000
378M	Other Term Equip. Digital Non-CPE NCTE-Reg. Expense	6362.1000
378X	Other Term Equip. Digital Non-CPE NCTE-Reg. Accum. Depr.	3100.3910
398M	Local Network Assignment - Expense	6421.2000
417C	Operator Systems - Crossbar	2220.3000
417M	Operator Systems - Crossbar - Expense	6220.3000
417R	Operator Systems - Crossbar - Expense	6220.3000
417X	Operator Systems - Crossbar - Accumulated Depreciation	3100.2430
418C	Station Apparatus-Other Costs-Regulated	2311.9000
418M	Station Apparatus-BOC Owned-Regulated - Expense	6311.1000
418X	Station Apparatus Other Costs-Regulated - Accum. Depr.	3100.3100
428NC	Station Apparatus-Other Costs-Inmate Services-NonReg.	2311.9000
428NM	Station Apparatus-Other Costs-Inmate Services-NonReg. Expense	6311.1000
428NX	Station Apparatus-Other Costs-Inmate Services-NonReg.- Accumulated Depreciation	3100.3100
430C	Office Support Equipment	2123.1000
430M	Office Support Equipment - Expense	6123.1000
430X	Office Support Equipment - Accumulated Depreciation	3100.1510
450C	Capital Leases - Other - Other	2681.9000
450X	Capital Leases - Other - Accumulated Amortization	3410.9000
457C	Circuit Equip. - Analog-Pair Gain Systems	2232.2100
457M	Circuit Equip. - Analog-Pair Gain Systems - Expense	6232.2100
457R	Circuit Equip. - Analog-Pair Gain Systems - Expense	6232.2100
457X	Circuit Equip. - Analog-Pair Gain Systems - Accum. Depr.	3100.2621
458C	911 Peripheral Equipment - Retirement Units - Regulated	2341.0000
458X	911 Peripheral Equipment - Accumulated Depr.	3100.3300
468C	911 Other Costs - Regulated	2341.0000
468X	911 Other Costs - Accumulated Depreciation	3100.3300
498M	Mechanized Loop Assignment Reporting - Expense	6423.2000
507C	Operator Systems - Embedded Investment In Individual Items of Small Value (cc Docket 87-135)	2220.4000
507X	Operator Systems - Embedded Investment In Individual Items of Small Value (cc Docket 87-135) Accum. Depr.	3100.2440
517C	Other Electromechanical Switching - Embedded Investment in Individual Items of Small Value (cc Docket 87-135)	2215.3000
517X	Other Electromechanical Switching - Embedded Investment in Indiv. Items of Small Value (cc Docket 87-135)- Accum. Depr.	3100.2332
527C	Radio Systems - Non-Cellular - Embedded Investment in Individual Items of Small Value (cc Docket 87-135)	2231.2230
527X	Radio Systems - Non-Cellular - Embedded Investment in Indiv. Items of Small Value (cc Docket 87-135) - Accum. Depr.	3100.2512

2-A-APPENDIX-12
NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 3/15/92
EFFECTIVE: 4/1/92

F01B01W 002593

(PBL)

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FIELD REPORTING CODES (Cont'd)

<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
597C	Circuit Equipment - Analog - Embedded Investment in Individual Items of Small Value (cc Docket 87-135)	2232.2300
597X	Circuit Equipment - Analog - Embedded Investment in Indiv. Items of Small Value (cc Docket 87-135) - Accum. Depr.	3100.2622
598M	Buried Cable - Assignment - Expense	6423.1000
618C	Company Comm. Intrasystem Equipment	2123.2221
618X	Company Comm. Intrasystem Equipment - Accum. Depr.	3100.1523
628C	Company Comm. Intrasystem - Other Costs	2123.2229
628X	Co. Comm. Intrasystem - Other Costs - Accum. Depr.	3100.1523
630C	Data Controllers and Workstations	2124.2100
630M	Data Controllers and Workstations - Expense	6124.1020
630X	Data Controllers and Workstations - Accum. Depr.	3100.1610
658C	Company Communications Equipment - PBX Installations	2123.2210
658M	Company Communications Equipment Expenses	6123.2000
658X	Company Communications Equipment PBX Equip. - Accum. Depr.	3100.1523
698E	Co. Comm. Equip. - Network Admin. Network Distr. - Exp.	6532.2000
718C	Company Comm. Stand Alone Equipment	2123.2110
718X	Company Comm. - Stand Alone Equip. - Accum. Depr.	3100.1521
728C	Company Comm. Stand Alone - Other Costs	2123.2190
728X	Co. Comm. Equip. - Sta. Apparatus Equip. - Other Costs - Accum. Depr.	3100.1521
730C	Data Controllers and Workstations - Other Costs	2124.2900
730X	Data Controllers and Workstations - Other Costs Accum. Depr.	3100.1610
731C	Office Equipment - Embedded Invest. of Individual Items of Small Value (cc Docket 87-135)	2123.3000
731X	Office Equipment - Embedded Invest. of Individual Items of Small Value (cc Docket 87-135) - Accumulated Depreciation	3100.1530
758C	Other Terminal Equip. - Subscriber Pair Gain Equip. (AL, KY, LA, MS, TN)	2362.3000
	Other Terminal Equip. - Subscriber Pair Gain Equip. - Other (GA, FL, NC, SC)	2362.3000
758M	Other Terminal Equip. - Subscriber Pair Gain Equip. - Exp. (AL, KY, LA, MS, TN)	6362.3000
	Other Terminal Equip. - Subscriber Pair Gain Equip. - Expense - Other (GA, FL, NC, SC)	6362.3000
758X	Other Terminal Equip. - Sub. Pair Gain Equip. - Accum. Depr. (AL, KY, LA, MS, TN)	3100.3930
	Other Terminal Equip. - Sub. Pair Gain Equip. - Other - Accum. Depreciation (GA, FL, NC, SC)	3100.3930
768C	Mobile Two-Way Communications Equipment	2123.2110
768X	Mobile Two-Way Communications Equipment - Accum. Depr.	3100.1521
778C	Mobile Two-Way Communications Equipment - Other Costs	2123.2190
778X	Mobile Two-Way Commun. Equip. - Other Costs - Accum. Depr.	3100.1521

ISSUED: 3/15/92
EFFECTIVE: 4/1/92

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(P.O.)

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Accounts + Subsidiary Records Categories.

TYE 12/31/91

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BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
FOR
OPERATING TELEPHONE COMPANIES

SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

FRC	DESCRIPTION	SRC
852C	**Intrabuilding Network Cable-Non-Metallic	2426.2000
852M	**Intrabuilding Network Cable-Non-Metallic - Expense	6426.2000
852R	**Intrabuilding Network Cable-Non-Metallic - Expense	6426.2000
852X	**Intrabuilding Network Cable-Non-Metallic - Accum. Depr	3100.4620
856C	Buried Cable-Non-Metallic-Equal Access	2423.2800
856X	Buried Cable-Non-Metallic-Equal Access - Accum. Depr.	3100.4420
857C	Circuit Equipment-Digital-Equal Access	2232.1800
857X	Circuit Equipment-Digital-Equal Access - Accum. Depr.	3100.2611
858C	Other Terminal Equipment-Analog NCTE-Retirement Units	2362.2100
858X	Other Term. Equip.-Analog NCTE-Retirement Units - Accum. Depr.	3100.3920
867C	Radio Systems Terrestrial Microwave-Equal Access	2231.2380
867X	Radio Systems Terrestrial Microwave-Eq. Access - Accum. Depr.	3100.2521
877C	Analog Electronic Switching-Equal Access	2211.8000
877X	Analog Electronic Switching-Equal Access - Accumulated Depr.	3100.2110
882C	Aerial Cable-Non-Metallic-Equal Access	2421.2800
882X	Aerial Cable-Non-Metallic-Equal Access - Accum. Depr.	3100.4220
885C	Underground Cable-Non-Metallic-Equal Access	2422.2800
885X	Underground Cable-Non-Metallic-Equal Access - Accum. Depr	3100.4320
886C	Submarine Cable-Non-Metallic-Equal Access	2424.2800
886X	Submarine Cable-Non-Metallic-Equal Access - Accumulated Depr.	3100.4520
887C	Digital Electronic Switching - Equal Access	2212.8000
887X	Digital Electronic Switching - Equal Access - Accum. Depr.	3100.2210
898E	Network Administration Service Order Dispatch - Expense	6532.2000
907M	Network Reconfiguration Circuit Provision-Expense	6532.9000
928C	Other Terminal Equipment Other Non-CPE Equipment-Station Equipment - Other Costs	2362.9190
928M	Other Terminal Equipment Other Non-CPE Equipment-Station Equipment - Other Costs - Expense	6362.9100
928X	Other Terminal Equipment Other Non-CPE Equipment-Station Equipment - Other Costs - Accum. Depr	3100.3990
930M	General Purpose Computer Expense-CDP	6124.0000
937C	Electromechanical Switching-Step-By-Step-Network Reconfig.	2215.1900
937X	Electromechanical Switching Step-By-Step-Network Recon - Accumulated Depreciation	3100.2311

** Valid only in Alabama, Kentucky, Louisiana, Mississippi and Tennessee
(See Fiber Optic Reporting Codes for corresponding the Georgia,
Florida, North Carolina and South Carolina FRC's).

2-A-APPENDIX-16
NOTICE: Not for use or disclosure outside BellSouth except under written agreement.

ISSUED: 12/10/91
EFFECTIVE: 1/1/92

F01B01W 002597

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FIELD REPORTING CODES (Cont'd)

<u>FRC</u>	<u>DESCRIPTION</u>	<u>SRC</u>
940M	Non-Plant General Work Equipment - Expense	6116.9000
950C	Leasehold Improvements - Other	2682.9000
950X	Leasehold Improvements - Other - Accumulated Amortization	3420.9000
956C	Buried Cable-Non-Metallic-Network Reconfiguration	2423.2900
956X	Buried Cable-Non-Metallic-Network Reconfiguration - Accumulated Depreciation	3100.4420
957M	Circuit Equipment-Digital-Network Reconfiguration - Expense	6232.1900
957X	Circuit Equipment-Digital-Network Reconfiguration - Accum Depr	3100.2611
958C	Other Terminal Equip.-Other Non-CPE Equipment - Other - Regulated (AL, KY, LA, MS, TN)	2362.9900
	Other Terminal Equip.-Other Non-CPE Equipment - Other - Other - Regulated (GA, FL, NC, SC)	2362.9900
958M	Other Term. Equip.-Other Non-CPE Equip.-Other-Reg. - Expense (AL, KY, LA, MS, TN)	6362.9900
	Other Term. Equip.-Other Non-CPE Equip.-Other-Reg. - Other - Expense (GA, FL, NC, SC)	6362.9900
958X	Other Terminal Equipment-Other Non-CPE Equipment - Other - Reg. - Accum. Dept. (AL, KY, LA, MS, TN)	3100.3990
	Other Terminal Equipment-Other Non-CPE Equipment - Other - Other - Regulated - Accum. Dept. (GA, FL, NC, SC)	3100.3990
960C	Intangibles-Other	2690.9000
967C	Radio Systems Terrestrial Microwave Network Reconfiguration	2231.2390
967X	Radio Systems Terrestrial Microwave Network Reconfiguration-Accum. Depr.	3100.2521
968NC	Other Terminal Equipment-Other Non-CPE Equipment-Other Inmate Services-NonRegulated	2362.9900
968NM	Other Terminal Equipment-Other Non-CPE Equipment-Other Inmate Services-NonRegulated	6362.9900
968NX	Other Terminal Equipment-Other Non-CPE Equipment-Other Inmate Services-NonRegulated-Accum. Depr.	3100.3990

ISSUED: 3/15/92
EFFECTIVE: 4/1/92

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Southern Bell Telephone & Telegraph Co. 12/1/92
Accounts + Subsidiary Records Categories. 12/1/92
TYE 12/31/91 12/16/92

BELLSOUTH CORPORATION
ACCOUNTS AND SUBSIDIARY RECORDS CATEGORIES (SRC)
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SECTION 2: PLANT ASSET ACCOUNTS

FIELD REPORTING CODES (Cont'd)

ALL STATES EXCEPT AS NOTED

ERC	DESCRIPTION	SRC
977C	Analog Electronic Switching-Network Reconfiguration	2211.9000
977X	Analog Electronic Switching-Network Reconfiguration - Accum. Depr.	3100.2110
982C	Aerial Cable-Non-Metallic-Network Reconfiguration	2421.2900
982X	Aerial Cable-Non-Metallic-Network Reconfiguration - Accum Depr	3100.4220
985C	Underground Cable-Non-Metallic-Network Reconfiguration	2422.2900
985X	Underground Cable-Non-Metallic-Network Reconfiguration - Accumulated Depreciation	3100.4320
988C	Public Telephone Terminal Equipment-Other - Other Costs	2351.9900
988E	Public Telephone Terminal Equipment-Other - Other Costs - Expense Installation	6351.9000
988M	Public Telephone Terminal Equipment-Other - Other Costs - Expense	6351.9000
988X	Public Telephone Terminal Equipment-Other - Other Costs - Accum. Depr	3100.3400
988Y	Public Telephone Terminal Equipment - Other - Other Expense Removal	6351.9000
998C	Public Telephone Terminal Equipment - Other - Retirement Units	2351.9100
998X	Public Telephone Terminal Equipment - Other - Retirement Units - Accumulated Depreciation	3100.3400

2-A-APPENDIX-18
NOTICE: Not for use or disclosure outside BellSouth except under written agreement

ISSUED: 12/15/91
EFFECTIVE: 1/1/92

F01B01W 002599

Southern Bell Telephone & Telegraph
 Account 6727 - Transactions greater than \$40,000
 12/91
 12/91
 12/91

SOUTHERN BELL TELEPHONE COMPANY OF FLORIDA
 ALL TRANSACTIONS FROM 1991 DEDUCTIONS FOR FIC
 ACCOUNT 6727 TRANSACTIONS AMOUNTS GREATER THAN \$40,000
 SOURCE DATA - FIC SOURCE DATA (NEWBORN)
 (AFAS-NEW FIC01 DETAILS)

06/25/92

ENTRY	GENERAL	SOURCE	DEPT	TOTAL		ATTRIBUTES:						
DATE	LEDGER	CODE	CODE	COMBINED		(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACCOUNT				NEW & RENEWED								
10	67270000	ATSA	JH1400000	51,380.16	Corrected Intelligent Network - Archi. feature - Provide the ability to rapidly develop and introduce new services							
20	67270000	ATSA	JH1400000	55,860.25	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
30	67270000	ATSA	JH1400000	49,429.87	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
40	67270000	ATSA	JH1400000	49,096.92	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
50	67270000	ATSA	JH1400000	74,448.18	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
60	67270000	ATSA	JH1400000	45,644.17	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
70	67270000	ATSA	JH1400000	75,413.84	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
80	67270000	ATSA	JH1400000	46,430.41	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
90	67270000	ATSA	JH1400000	86,543.18	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
100	67270000	ATSA	JH1400000	43,787.32	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
110	67270000	ATSA	JH1400000	61,413.09	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
120	67270000	ATSA	JH1400000	43,821.49	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
130	67270000	ATSA	JH1400000	43,390.75	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
140	67270000	ATSA	JH1400000	40,072.64	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
150	67270000	ATSA	JH1400000	70,440.77	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
160	67270000	ATSA	JH1400000	61,342.49	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
170	67270000	ATSA	JH1400000	43,729.41	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
180	67270000	ATSA	JH1400000	44,693.51	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
190	67270000	ATSA	JH1400000	55,749.83	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
200	67270000	ATSA	JH1400000	51,021.30	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
210	67270000	ATSA	JH1400000	40,317.17	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
220	67270000	ATSA	JH1400000	40,344.44	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
230	67270000	ATSA	JH1400000	51,543.53	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
240	67270000	ATSA	JH1400000	184,517.25	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
250	67270000	ATSA	JH1400000	41,044.23	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
260	67270000	ATSA	JH1400000	109,245.40	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
270	67270000	ATSA	JH1400000	40,972.43	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
280	67270000	ATSA	JH1400000	184,788.81	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
290	67270000	ATSA	JH1400000	154,620.34	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							
300	67270000	ATSA	JH1400000	1,875,057.72	Corrected Advanced Technology Software Development - Work for implementation in the Intelligent Network							

See Scope limitation
 Manager did not have
 Adequate time to review
 Software costs

Due to time constraints
 staff was unable to
 review.

- ATTRIBUTES:
- 1) Correct account
 - 2) Correct amount
 - 3) Proper test period - 1/91 - 12/91
 - 4) Recurring expense
 - 5) Proper source documentation
 - 6) Correct allocation between regulated and non-regulated
 - 7) Correct allocation from parent company.

FOI B01W 002600

11/1/91
 11/1/91
 11/1/91

08/16/93

[illegible]

6728.1400 - Group Insurance - Retired + Separated Employees
6728.4000 - General Security
6728.5000 - Centralized Services
6728.9000 - Other

Could not determine accuracy
of last invoice due to time constraints

① Due to time constraints
stop was unable to
review.

ATTRIBUTES:

- 3) Correct Account
- 3) Correct amount
- 3) Proper Test period
- 4) Recurring Expense
- 5) Proper Source Documentation
- 6) Correct allocation between regulated and non-regulated
- 7) Correct allocation from the Parent Company if applicable

FOI801W 002601

Southern Bell Telephone & Telegraph

Account 6531- Transactions between \$0,000 to \$20,000

Chlor

TYPE 7 Tailor

ATTRIBUTES:

- 1) Correct account
- 2) Correct amount
- 3) Proper test period
- 4) Recurring expense
- 5) Proper source documentation
- 6) Correct allocation between regulated and non-regulated
- 7) Correct allocation from the Parent Company, if applicable

ACTIVITY	ORI	TAL	SOURCE	DESP	TOTAL		(1)	(2)	(3)	(4)	(5)	(6)	(7)
NAME	LINE	IN	CODE	CHRG	COMBINED								
NAME				CHRG	NAME & ADDRESS								
N10	0101	683:0000	V01P	300101000	10,382.21	Transmissions Power Expense - M25T							
741	0101	683:0000	V01P	300101000	10,432.28	Electricity of Power Expense - M25T							
742	0101	683:0000	V01P	300101000	15,824.24	Electricity of Power Expense - M25T							
743	0101	683:0000	V01P	300101000	14,345.10	" " " "							
744	0101	683:0000	V01P	300101000	14,006.83	" " " "							
745	0101	683:0000	V01P	300101000	19,234.24	" " " "							
746	0101	683:0000	V01P	300101000	18,283.85	Power Expense - M25T							
747	0101	683:0000	V01P	300101000	13,382.75	Power Expense - M25T							
748	0101	683:0000	V01P	300101000	10,382.21	Power Expense - M25T							
749	0101	683:0000	V01P	300101000	118,844.00								

④ Due to time constraints unable to attend.

FOI801W 002600

FD1801W 002603

ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED
 ACCOUNT 6331 TRANSACTION AMOUNTS GREATER THAN \$20,000
 SOURCE CATEGORY - FPC-BOSKILL-DEKILL(MONITOR)
 (AFAP-200 FV001 DETAIL)

09/15/92

ATTRIBUTES:

ACTIVITY GENERAL SOURCE RESP TOTAL
 DATE LEADER CODE CODE COMBINE
 ACT UNIT CODE CODE

ACTIVITY DATE	GENERAL LEADER	SOURCE CODE	RESP CODE	TOTAL COMBINE	DESCRIPTION	ACTIVITY DATE	GENERAL LEADER	SOURCE CODE	RESP CODE	TOTAL COMBINE	DESCRIPTION
7/49	6101	6331	0000	Y01P	20,822.55	7/49	6101	6331	0000	Y01P	20,822.55
7/50	6101	6331	0000	Y01P	20,822.55	7/50	6101	6331	0000	Y01P	20,822.55
7/51	6101	6331	0000	Y01P	20,822.55	7/51	6101	6331	0000	Y01P	20,822.55
7/52	6101	6331	0000	Y01P	20,822.55	7/52	6101	6331	0000	Y01P	20,822.55
7/53	6101	6331	0000	Y01P	20,822.55	7/53	6101	6331	0000	Y01P	20,822.55
7/54	6101	6331	0000	Y01P	20,822.55	7/54	6101	6331	0000	Y01P	20,822.55
7/55	6101	6331	0000	Y01P	20,822.55	7/55	6101	6331	0000	Y01P	20,822.55
7/56	6101	6331	0000	Y01P	20,822.55	7/56	6101	6331	0000	Y01P	20,822.55
7/57	6101	6331	0000	Y01P	20,822.55	7/57	6101	6331	0000	Y01P	20,822.55
7/58	6101	6331	0000	Y01P	20,822.55	7/58	6101	6331	0000	Y01P	20,822.55
7/59	6101	6331	0000	Y01P	20,822.55	7/59	6101	6331	0000	Y01P	20,822.55
7/60	6101	6331	0000	Y01P	20,822.55	7/60	6101	6331	0000	Y01P	20,822.55
7/61	6101	6331	0000	Y01P	20,822.55	7/61	6101	6331	0000	Y01P	20,822.55
7/62	6101	6331	0000	Y01P	20,822.55	7/62	6101	6331	0000	Y01P	20,822.55
7/63	6101	6331	0000	Y01P	20,822.55	7/63	6101	6331	0000	Y01P	20,822.55
7/64	6101	6331	0000	Y01P	20,822.55	7/64	6101	6331	0000	Y01P	20,822.55
7/65	6101	6331	0000	Y01P	20,822.55	7/65	6101	6331	0000	Y01P	20,822.55
7/66	6101	6331	0000	Y01P	20,822.55	7/66	6101	6331	0000	Y01P	20,822.55
7/67	6101	6331	0000	Y01P	20,822.55	7/67	6101	6331	0000	Y01P	20,822.55
7/68	6101	6331	0000	Y01P	20,822.55	7/68	6101	6331	0000	Y01P	20,822.55
7/69	6101	6331	0000	Y01P	20,822.55	7/69	6101	6331	0000	Y01P	20,822.55
7/70	6101	6331	0000	Y01P	20,822.55	7/70	6101	6331	0000	Y01P	20,822.55
7/71	6101	6331	0000	Y01P	20,822.55	7/71	6101	6331	0000	Y01P	20,822.55
7/72	6101	6331	0000	Y01P	20,822.55	7/72	6101	6331	0000	Y01P	20,822.55
7/73	6101	6331	0000	Y01P	20,822.55	7/73	6101	6331	0000	Y01P	20,822.55
7/74	6101	6331	0000	Y01P	20,822.55	7/74	6101	6331	0000	Y01P	20,822.55
7/75	6101	6331	0000	Y01P	20,822.55	7/75	6101	6331	0000	Y01P	20,822.55
7/76	6101	6331	0000	Y01P	20,822.55	7/76	6101	6331	0000	Y01P	20,822.55
7/77	6101	6331	0000	Y01P	20,822.55	7/77	6101	6331	0000	Y01P	20,822.55
7/78	6101	6331	0000	Y01P	20,822.55	7/78	6101	6331	0000	Y01P	20,822.55
7/79	6101	6331	0000	Y01P	20,822.55	7/79	6101	6331	0000	Y01P	20,822.55
7/80	6101	6331	0000	Y01P	20,822.55	7/80	6101	6331	0000	Y01P	20,822.55
7/81	6101	6331	0000	Y01P	20,822.55	7/81	6101	6331	0000	Y01P	20,822.55
7/82	6101	6331	0000	Y01P	20,822.55	7/82	6101	6331	0000	Y01P	20,822.55
7/83	6101	6331	0000	Y01P	20,822.55	7/83	6101	6331	0000	Y01P	20,822.55
7/84	6101	6331	0000	Y01P	20,822.55	7/84	6101	6331	0000	Y01P	20,822.55
7/85	6101	6331	0000	Y01P	20,822.55	7/85	6101	6331	0000	Y01P	20,822.55
7/86	6101	6331	0000	Y01P	20,822.55	7/86	6101	6331	0000	Y01P	20,822.55
7/87	6101	6331	0000	Y01P	20,822.55	7/87	6101	6331	0000	Y01P	20,822.55
7/88	6101	6331	0000	Y01P	20,822.55	7/88	6101	6331	0000	Y01P	20,822.55
7/89	6101	6331	0000	Y01P	20,822.55	7/89	6101	6331	0000	Y01P	20,822.55
7/90	6101	6331	0000	Y01P	20,822.55	7/90	6101	6331	0000	Y01P	20,822.55
7/91	6101	6331	0000	Y01P	20,822.55	7/91	6101	6331	0000	Y01P	20,822.55
7/92	6101	6331	0000	Y01P	20,822.55	7/92	6101	6331	0000	Y01P	20,822.55
7/93	6101	6331	0000	Y01P	20,822.55	7/93	6101	6331	0000	Y01P	20,822.55
7/94	6101	6331	0000	Y01P	20,822.55	7/94	6101	6331	0000	Y01P	20,822.55
7/95	6101	6331	0000	Y01P	20,822.55	7/95	6101	6331	0000	Y01P	20,822.55
7/96	6101	6331	0000	Y01P	20,822.55	7/96	6101	6331	0000	Y01P	20,822.55
7/97	6101	6331	0000	Y01P	20,822.55	7/97	6101	6331	0000	Y01P	20,822.55
7/98	6101	6331	0000	Y01P	20,822.55	7/98	6101	6331	0000	Y01P	20,822.55
7/99	6101	6331	0000	Y01P	20,822.55	7/99	6101	6331	0000	Y01P	20,822.55
7/00	6101	6331	0000	Y01P	20,822.55	7/00	6101	6331	0000	Y01P	20,822.55

① Due to time constraints
 unable to review

Amount allocated to Regulated + Non-Regulated Per MP2702

Attributes:

- 1) Correct account
- 2) Correct amount
- 3) Proper test period
- 4) Recurring expense
- 5) Proper source documentation
- 6) Correct allocation between regulated and non-regulated
- 7) Correct allocation from the Parent Company, if applicable

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9-3/5	I/A Purchasing/Procurement, Architect's fees, Engineering	1
9-3/6	I/A Purchasing/Procurement, Architect's fees, Engineering	1
9-3/7	I/A Purchasing/Procurement, Architect's fees, Engineering	1
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15-1/2-3/2	BSS Investment	1
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40-1/1-3/1-1/1-2/1	Out of Period Revenues and Settlements	2
40-1/1-3/1-1/1-3	Out of Period Revenues and Settlements	1
40-1/1-3/1-1/1-3/1	Out of Period Revenues and Settlements	1
40-1/1-3/1-1/1-3/2	Out of Period Revenues and Settlements	1
40-1/1-3/1-1/1-4	Out of Period Revenues and Settlements	1
40-1/1-3/1-1/1-4/1	Out of Period Revenues and Settlements	1
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40-1/1-3/1-2/1-1	Out of Period Revenues and Settlements	1
40-1/1-3/1-2/1-1/1	Out of Period Revenues and Settlements	1
40-1/1-3/1-2/1-1/1-1	Out of Period Revenues and Settlements	1

40-1/1-3/1-3	Out of Period Revenues and Settlements	1
40-1/1-4	Out of Period Revenues	2
40-1/1-4/1	Out of Period Revenues	1
40-1/1-4/2	Out of Period Revenues	1
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40-1/1-4/3	Out of Period Revenues	3
40-1/1-4/3-1	Out of Period Revenues	1
40-1/1-4/3-1/1	Out of Period Revenues	2
40-1/1-4/3-1/1-1	Out of Period Revenues	1
40-1/1-4/3-1/2	Out of Period Revenues	1
40-1/1-4/3-1/2-1	Out of Period Revenues	2
40-1/1-4/4	Out of Period Revenues	4
40-1/1-4/4-1	Out of Period Revenues	2
40-1/1-4/4-2	Out of Period Revenues	2
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40-1/1-4/4-5	Out of Period Revenues	2
40-1/1-4/5	Out of Period Revenues	4
40-1/1-4/5-1	Out of Period Revenues	1
40-1/1-4/5-2	Out of Period Revenues	2
40-1/1-4/5-3	Out of Period Revenues	1
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40-1/1-6/2-1	Other Non-Reg. Activity	5
40-1/1-6/3	Other Non-Reg. Activity	1
40-1/1-6/4	Other Non-Reg. Activity	1
40-1/1-6/4-1	Other Non-Reg. Activity	1
40-1/1-6/5	Other Non-Reg. Activity	2
40-1/1-6/6	Other Non-Reg. Activity	1
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40-1/1-10/2-3	Lobbying Expenses	1
40-1/1-10/3	Lobbying Expenses	1
40-1/1-10/3-1	Lobbying Expenses	1
40-1/1-10/4	Lobbying Expenses	1
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40-1/1-12/2-1	Out of Period Expenses	1
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40-1/1-12/3	Out of Period Expenses	1
40-1/1-12/3-1	Out of Period Expenses	1
40-1/1-12/3-1/1	Out of Period Expenses	1
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40-1/1-12/4	Out of Period Expenses	1
40-1/1-12/5	Out of Period Expenses	1
40-1/1-12/5-1/1	Out of Period Expenses	3
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40-1/1-12/6-1	Out of Period Expenses	1
40-1/1-12/6-1/1	Out of Period Expenses	1
40-1/1-12/6-1/1-1	Out of Period Expenses	1
40-1/1-12/6-1/1-1/1-1	Out of Period Expenses	1

40-1/1-12/6-1/1-1/1-2	Out of Period Expenses	3
40-1/1-12/6-1/1-1/1-3	Out of Period Expenses	1
40-1/1-12/6-2	Out of Period Expenses	3
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40-1/1-12/7	Out of Period Expenses	1
40-1/1-12/7-1	Out of Period Expenses	1
40-1/1-12/7-2	Out of Period Expenses	1
40-1/1-12/8	Out of Period Expenses	1
40-1/1-12/8-1	Out of Period Expenses	1
40-1/1-12/8-1/1	Out of Period Expenses	2
40-1/1-12/8-1/1-1	Out of Period Expenses	1
40-1/1-12/8-1/1-2	Out of Period Expenses	1
40-1/1-12/8-1/1-2/1	Out of Period Expenses	2
40-1/1-12/9	Out of Period Expenses	1
40-1/1-12/9-1	Out of Period Expenses	5
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40-1/1-14/2-1	BellCore Dividend	1
40-1/1-14/2-1/1	BellCore Dividend	1
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FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

12 MONTHS ENDED DECEMBER 31, 1991

Field Work Completed

December 2, 1992

SOUTHERN BELL TELEPHONE AND TELEGRAPH

Miami, Florida

Dade County

Rate Case Audit

Docket Number 920260-TL

Audit Control Number 92-143-4-1



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Audit Staff

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Minority Opinion

Yes ___ No IX
Yes ___ No SP
Yes ___ No ___
Yes ___ No Ly



Kathy Welch
District Audit Supervisor
Miami

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I. **Executive Summary**

Audit Purpose: We have applied the procedures described in Section II of this report to company filed schedules of Rate Base, Net Operating Income, and Capital Structure for the twelve month period ending December 31, 1991 for the Southern Bell Telephone and Telegraph Company for Rate Case, FPSC Docket 920260-TL.

Scope Limitation: The exit conference was held December 2, 1992. This report is based on confidential information which is separately filed with the Commission Clerk.

Staff did not have time to adequately review software costs found in the sample because the Company did not provide additional supporting documentation requested until November 19, 1992.

The Company did not provide sections of the Board of Directors Minutes because they claim attorney client privilege.

Every paragraph in the Board of Directors Minutes which related to Mr. Fitzgerald, Vice-President and General Legal Counsel, were deleted. According to our Company contact, Eric Rudolph, these briefings related not only to litigation but also to any advice presented in relation to commission orders or actions. These representations may contain information which could affect the rate case.

The following Board of Directors Minutes were redacted:

Meeting	Page	Paragraph	Subject
1/90	8729 & 30	Last and First	Mr. Fitzgerald briefed the Board. Mr. Fitzgerald is the Company's legal Counsel.
7/23/90	8761	1	Company received recent Commission order and called on Sassoms & Fitzgerald.

Meeting	Page	Paragraph	Subject
10/22/90	8771 & 2	4 & 1	Mr. Fitzgerald briefed the Board on— also in these minutes discussion of job fatality in Jacksonville 10/16/90.
11/26/90	8779	4	Mr. Fitzgerald updated the Board on current status of?
2/25/91	8793	4	Mr. Fitzgerald reviewed status of
3/25/91	8821	4	Mr. Fitzgerald reviewed developments
5/20/91	8830	4	Mr. Fitzgerald updated the Board
7/22/91	8850	1	Mr. Fitzgerald updated the Board
9/23/91	8859	4	Head of Audit Committee called on Mr. Fitzgerald.
10/28/91	8864-5	5 & 1	Mr. Fitzgerald
11/25/91	8870-1	5 & 1	Head of Audit Committee called on Mr. Fitzgerald
1/27/92	8892 8896 8897 8898 8892		Mr. Fitzgerald update debenture dates interest %, \$'S related to future bond extinguishment (considered insider trading information).
2/24/92	8923	4	Head of audit committee called on Mr. Fitzgerald
3/23/92	8923	4	Mr. Fitzgerald update

Coopers and Lybrand withheld the attorney client representation letter and the partner review note related to that contingency (Wp. 1.6 - MAP # 4, binder 10 of corporate current files). They claimed this contained attorney/client information. Both contingencies and settlements paid during the test year can affect the rate case. Non-recurring expenses may be in test year expenses.

The following internal audits were not provided to staff due to attorney/client privilege:

- 17-12 Public Communications Proposals for Broward County
- 17-13 Accuracy of Coin Commission Payments
- 51-02 Personnel Guidelines
- 17-10 Service Order-Public Communications
- 17-14 Commission Accuracy-Coin
- 17-15 Commission Accuracy-Coin
- 17-16 Coinless Telephone Commission Accuracy
- 18-01 Coin Telephone Settlements
- 15-03 Customer Adjustments-Loop Maintenance Operations Systems (LMOS)
- 16-06 Mechanized Adjustments-Mechanized Out of Service Adjustments (MOOSA)-FI
- 53-15 Key Service Indicator (KSRI)-Network Customer Trouble Rate
- 63-04 PSC Schedule 11
- G-10-21-15 Independent Contractor vs. Employee Status
- B-10-62-02 Environmental Management

Because access to the above items was denied based on attorney client privilege staff cannot determine the accuracy of the MFR's. These documents could contain information which could cause material misstatements of the MFR's. Since the coin case has been settled, these audits should not have a material effect.

Disclaim Public Use: This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance to their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

Opinion: The schedules of Rate Base, Net Operating Income, and Capital Structure for the twelve month period ending December 31, 1991 represent Southern Bell Telephone and Telegraph Company books and records maintained in substantial compliance with Commission Directives; The expressed opinions extend only to the scope of work described in section II of this report.

- 1 **Summary Findings:** A management study was conducted by Arthur Andersen. This study shows a total savings of \$43,900,000 for the nine state area if the Company were to consolidate its operations. It is currently implementing this plan.
- 2 An adjustment was made because the computer parts inventory was overvalued because it had not been properly monitored in the past is nonrecurring and Florida expenses should be reduced by \$3,220,354.
- 3 In a proforma adjustment to Rate Base and Net Operating Income the Company estimated the adjustment to be \$186,000 to Net Operating Income and \$1,653,000 to Rate Base. The actual amounts are \$791,000 dividend adjustment to Net Operating Income and \$5,121,000 adjustment to Rate Base.
- 4 When the Company revised their adjustments in July for SFAS106 they failed to change a number in their calculations based on updated costs. In addition, the Company used the 1993 figures from the actuary study which were the highest of the four years presented.
- 5 An Engineer Contract Audit found problems with the treatment of software costs. This is being addressed in a separate docket.
- 6 A total of \$255,606.79 total Florida regulated miscellaneous aircraft expenses found in the sample were charged to Account 6113, Aircraft Expenses on the Net Operating Income Schedule. Several items charged to aircraft expense relate to items such as lobbying and legal expenses relating to attorney general investigations which were removed in proformas. No adjustment was made for the aircraft expense in the proforma.
- 7 When reviewing the sample of expenses staff found several invoices related to Grand Jury Investigations which were not removed in a proforma adjustment for \$438,460.85.

II. Audit Scope:

The opinions contained in this report are based on the audit work described below. When used in this report **COMPILED** and **EXAMINED** means that audit work includes:

COMPILED - Means that the audit staff reconciled exhibit amounts with the general ledger; visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity, or inconsistency; and, except as noted performed no other audit work.

EXAMINED - Means that the audit staff reconciled exhibit amounts to the general ledger; traced general ledger account balances to subsidiary ledgers; applied selective analytical review procedures; tested account balances to the extent further described; and disclosed any error, irregularity, or inconsistency observed.

The Cost Allocation Manual Audit for 12 months ended 12/31/91 and audits of two Construction Contracts (Remodeling of Brentwood Building, AFAD #92027-4-1, and Construction of the Sawgrass Central Office), AFAD #A92027-4-2 are incorporated into this Rate Case Audit.

RATE BASE: Two Construction Contract Audits were reviewed as explained above. Traced Rate Base Adjustments to supporting documentation and to proper Commission Orders. Reviewed internal audits related to plant from 1982 through the test year.

Accumulated Depreciation is being audited by Pat Lee, Engineer Supervisor in Tallahassee.

Compiled Working Capital. Traced amounts to Company books. Tested Working Capital for interest bearing amounts, allocation between regulated and nonregulated and non-utility transactions.

Compiled Capital Structure accounts. Recalculated the components of the Capital Structure which are allocated from the Parent. Traced cost rates for all components to Company provided supporting documentation, and Commission orders.

Examined Net Operating Income for the 12 months ended December 31, 1991. Staff prepared an analytical review for all expenses for years 1988-1991. The accounts with the largest variance from year to year and accounts that represented a high percentage of total expenses were sampled. A total of 16 expense accounts and a sample of 951 items were looked at for the following attributes:

- 1) Correct amount
- 2) Correct account
- 3) Proper Test Period
- 4) Recurring Expense
- 5) Correct allocation between regulated and non-regulated
- 6) Correct allocation from the Parent Company, if applicable

Staff did not review allocations of BellSouth Corporation legal cost except for tracing to BellSouth Billing. Total costs in the sample amount to \$2,073,399.00. These costs were for legal staff and overhead at BellSouth that do work on taxes, securities and union bargaining.

Staff analyst Rick Wright requested staff to review account 7360 "Other Nonoperating Income". Staff took a judgemental sample of 24 items out of a total of 34 items charged to this account, in addition to the 951 expense items sampled.

Net Operating Income proforma adjustments were recalculated and traced to proper supporting documentation.

Adjustments related to ENFIA, SPF, DEM and USF were audited by Rick Wright, staff analyst in Tallahassee and are not included in this report.

The adjustment on attrition is being reviewed by Bill McNulty in Tallahassee.

Staff was unable to review the backup for adjustments related to Proposed Switch Access Reduction, Proposed Optional Expanded Local Service, and Proposed Interconnect Rate Reduction. A supplemental audit will be issued on these items.

Taxes were audited by Christine Romig in Tallahassee.

Other:

**Reviewed Coopers and Lybrand audit workpapers for 1991.
Reviewed all 1991 Internal Audit Reports.
Traced Interstate expense amounts to MRB1000 Reports
(report generated from the Separations Information System).**

Staff did not audit the Separations System.

AUDIT DISCLOSURE NO. 1:

SUBJECT: Management Study

STATEMENT OF FACT: Arthur Andersen conducted a study called "Comptrollers: Optimizing Resource Effectiveness", dated May 1992. This study reports an estimate of the total savings to the Company of \$43,900,000 for the nine state area if the Company were to simplify the work, mechanize the work, and consolidate its operations. The reorganization announcement was made in November and it is attached. All changes should be implemented by June 1994.

OPINION: If this study is implemented, costs will be reduced and the Company may be in a sharing or refund situation. This condition also means that all records will be maintained out of state which will affect audits done by the Public Service Commission.

COMPANY COMMENTS: See Section IV. of this report.

CORE SAVINGS ANALYSIS

FUNCTIONAL TEAM	SIMPLIFY WORK	MECHAN- IZATION	SIMPLIFY & MECHANIZE	CONSOL- IDATION	TOTAL
CRIS	114.8 FTE	44.0 FTE	23.7 FTE	94.0 FTE	276.5 FTE \$9.9M
CABS, TOLL, MIC	81.0 FTE	43.3 FTE		50.7 FTE	175.0 FTE \$6.4M
CMR	38.5 FTE	12.0 FTE		39.0 FTE	89.5 FTE \$3.2M
PROPERTY & COST	153.0 FTE	38.0 FTE	4.0 FTE	50.0 FTE	245.0 FTE \$9.2M
PAYROLL, VOUCHERS, & CTO	73.3 FTE	19.7 FTE		23.1 FTE	116.1 FTE \$4.5M
ACCTG. SUPPORT & FINANCIAL ANALYSIS	66.0 FTE			14.0 FTE	80.0 FTE \$4.4M
CORPORATE BOOKS			7.0 FTE	9.0 FTE	16.0 FTE \$0.8M
METHODS & PROCEDURES	83.0 FTE				83.0 FTE \$5.6M
TOTAL SAVINGS	609.6 FTE \$25.2M	157.0 FTE \$5.2M	34.7 FTE \$1.2M	279.8 FTE 12.3M	1,081.1 FTE \$43.9M

Data Represents Functional Areas (middle of savings range)

CORE

FOI B01W 002625

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

Beginning in February, 1992, the Comptrollers Department began a re-engineering study. The purpose of the study was to identify work process changes that would simplify the work, make work activities more relevant to our business environment, and improve the cost effectiveness of the organization. The study was driven by several factors including the need to position ourselves more competitively, by establishing a lower cost, more flexible organization. The formation of BellSouth Telecommunications made it timely to pursue this opportunity.

The re-engineering study found that multi-million dollar economies could be gained. The recommendations range from relatively simple work elimination or streamlining to complex consolidation initiatives. The recommendations focus on such things as editing and error correction processes, duplication of work efforts, job work flow and organization structure.

Currently each of the nine states performs a variety of functions. Most of these functions will be consolidated.

The consolidation plans are as follows:

- .. Post-bill MIC (Message Investigation Center) will be consolidated into the existing fraud center in Columbia.
- .. Revenue Accounting (CRIS, CABS, Toll, Pre-Bill MIC) will be consolidated into one organization located in Birmingham.
- .. Centralized Mail Remittance (CMR) will be consolidated into three locations: New Orleans, Atlanta, and Charlotte.
- .. Bill Mailing will be consolidated into five locations: Jackson, Miami, Nashville, Charlotte, and Birmingham.
- .. Property and Cost will be consolidated into one location, Atlanta. The existing Regional Functions Group will remain in Birmingham.

10/28/92

COMPTROLLERS REORGANIZATION ANNOUNCEMENT

In addition, certain functions will be performed in each state. These are:

- .. Enhanced Billing Services (i.e., CLUB)
- .. State Billing Coordination
- .. Outside Plant Record Posting in the five western states
- .. Outside Plant Current Reconciliation, Credit Balance, Material Edits, and Tax Annexation in eight states

The conversion to this new organizational structure is a significant undertaking. Initial conversions will begin in first quarter, 1993. Completion of the new structure is anticipated by mid-1994.

The Company has a strong history of treating our employees well in these circumstances. And, we will continue to use sound policies in working with the individuals affected by these changes. We will be offering some voluntary transition programs for management. Also, the CWA has been informed about these changes. Our contract with them has specific steps to be followed in these situations and we will follow these procedures carefully.

Later today, we will have additional meetings to discuss the process for staffing the consolidated organizations and to discuss force management alternatives, including early exit incentive programs.

10/28/92

The following anticipated schedule of conversion is provided to you for informational purposes. It is our best current estimate, but is subject to change.

INTEGRATED SITE CONVERSION SCHEDULE

MO/YR	REVENUE					COST	DISB
	CRIS	CABS/MP	MIC	CMB	BILL MAILING		
NOV 92	AL	AL	AL			GA	TN-P
DEC 92							
JAN 93				GA/LA/NC	AL/NC/TN/SF		
					MS		
FEB 93							
MAR 93	MS				KY		AL/KY
APR 93		MS				AL	
MAY 93	GA		MS	TN	NF		LA/MS
JUN 93		GA		AL	GA	MS	
JUL 93	LA		GA		LA		
AUG 93		LA		NF		LA	
SEP 93	TN		LA	MS	SC	KY	
OCT 93		TN		KY		NC	
NOV 93	NF		TN	SF		SC/TN	
DEC 93		NF					
JAN 94	SC/KY		NF				
FEB 94		KY				FL	
MAR 94	NC		SC/KY				
APR 94		SC/NC					
MAY 94	SF		NC				
JUN 94		SF	SF				

22-Oct-92

FOI B01W 002628

112

AUDIT DISCLOSURE NO. 2

SUBJECT: COMPUTER PARTS INVENTORY

STATEMENT OF FACTS: During a review of the Coopers and Lybrand audit workpapers and our sample of account 6512 we determined that an adjustment increasing expenses by \$11,700,000 total Company and \$3,220,334 for Florida was made. Coopers and Lybrand found the entry during an analytical review process because the account was higher than in previous years. We sampled account 6512 for the same reason. The Coopers and Lybrand notes stated that the adjustment was made because the computer parts inventory was overvalued because it had not been properly monitored in the past.

OPINION: Proper monitoring should eliminate the need for this entry in the future and therefore the expense should not be recurring. The regulated amount was computed using the Company MP2702 report as follows:

	TOTAL FLORIDA	% REGULATED	REGULATED AMOUNT	% INTRASTAT	INTRASTATE AMOUNT
Account 6124.1010	\$248,116.00	95.2700%	\$236,380.11	76.9536%	\$181,903.01
Account 6512.6000	\$2,972,216.00	94.1200%	\$2,797,449.70	73.2142%	\$2,048,130.42
	-----		-----		-----
	\$3,220,332.00		\$3,033,829.81		\$2,230,033.42
	-----		-----		-----

COMPANY COMMENTS: See Section IV attached.

AUDIT DISCLOSURE NO. 3

SUBJECT: BellCore Investment and Dividend

STATEMENT OF FACT: The Company included \$186,000 of BellCore Investment and Dividend as an adjustment to increase revenue on the Net Operating Income Schedule and a \$1,653,000 increase to Rate Base. According to the Company's response to a staff request on Net Operating Income, "The proforma adjustment came from the budget detail for 1992 and 1993. The budget shows a Florida dividend amount of \$769,000, whereas our workpaper shows a Florida dividend amount of \$254,000 ($\$254,000 \div 73.2283\% = \$186,000$). This needs to be corrected. However, we need to revise this proforma based on actuals year to date, for revised testimony to be filed in December. The correct amounts have not yet been determined."

The Company provided staff with revised proformas based on actuals year-to-date, annualized. The Net Operating Income adjustment related to the dividend is \$791,000 ($\$1,077,704 \div 73.3577\%$) and the revised investment adjustment to Rate Base amounts to \$5,121,000 ($\$6,980,543.50 \div 73.3577\%$). The Company has stated that they will revise the proformas for this change.

OPINION: The adjustment on the Rate Base Schedule and Net Operating Income Schedule needs to be changed to actual.

AUDIT DISCLOSURE NO. 4

SUBJECT: SFAS 106 PROFORMA ADJUSTMENT

STATEMENT OF FACT: When the company revised their adjustments in July, they failed to change a number in their calculations based on updated costs for BST Expense Under FAS 106 net of BellSouth Business System and Business as Usual net of BellSouth Business Systems. The calculation follows:

	PER COMPANY	PER STAFF	DIFFERENCE
BST UNDER SFAS 106	232,000	232,000	\$0.00
BST BUSINESS AS USUAL	192,000	192,000	\$0.00
DIFFERENCE	40,000	40,000	\$0.00
BST UNDER FAS 106 NET OF BBS	201,700,000	223,269,600	(\$21,569,600.00)
BST BUSINESS AS USUAL NET OF BBS	166,924,138	184,857,600	(\$17,933,462.00)
DIFFERENCE	34,775,862	38,412,000	(\$3,636,138.00)
FLA. ALLOCATION	25.59%	25.59%	
INCREMENTAL BENEFIT TO FLA	8,899,143	9,829,631	(\$930,487.71)
BENEFITS CLEARED TO REGULATED EXPENSE	7,590,402	8,405,873	(\$815,471.00)
AVERAGE BENEFITS CLEARED TO PLANT	307,214	340,220	(\$33,006.00)
SHORT TERM CWIP	73,630	81,540	(\$7,910.00)
ACCUM DEPREC.(REMOVAL)	25,134	27,834	(\$2,700.00)
TAX ON EXPENSES	2,865,797	3,173,682	(\$307,885.00)
DEPRECIATION EXPENSE	25,321	28,041	(\$2,720.00)

These changes affect the proforma adjustment as follows:

TOTAL INTRA REG OPER. EXP.	5,820,000	6,446,000	(\$626,000.00)
PLANT IN SERVICE	231,000	256,000	(\$25,000.00)
PLANT UNDER CONSTRUCTION	55,000	61,000	(\$6,000.00)

In addition to the above, the company used the 1993 figures from the actuary study which were the highest of the four years presented.

In the numbers above, where the company used \$232,000,000 as the BST expense under FAS 106 including BBS, the average of 1993 to 1996 was \$227,750,000.

If the \$228,000,000 were used, the estimated effect on expenses would be:

1993 amount used by company	232,000,000
AVERAGE	227,750,000
DIFFERENCE	4,250,000
STATE ALLOCATOR	25.59%
	1,087,575
PERCENT ALLOCATED TO REGULATED EXPENSES	85.29%
	927,593
PERCENT ALLOCATED INTRA	76.43%
ESTIMATED OPERATING EXPENSE REDUCTION	
BEFORE DEPRECIATION	708,959

The company has used a discount rate in their calculation of SFAS 106 of 6% for management costs, 8% for non-management costs and 9% for expenses.

OPINION: The company should revise their filing for the error made in the BellSouth Business System allocation.

Since a rate case extends for a period of more than one year, an average of the SFAS costs may be more reasonable. If the commission chooses to use the average, the company should input the average amounts into their model to arrive at new proforma figures.

The discount rate used is lower than the cost of capital rate.

Staff never received adequate documentation on the portion of the adjustment related to working capital.

COMPANY COMMENTS: See Section IV attached.

AUDIT DISCLOSURE NO. 5

SUBJECT: SOFTWARE COSTS

STATEMENT OF FACTS:

The company purchases right to use fees for computer software associated with central office equipment and general purpose computers. Right to use fees consist of both operating system and applications software. The company provided a brief explanation of the treatment of software costs:

- Capitalize initial operating system software costs
- Capitalize software costs which are bundled with the hardware
- Expense applications software costs (both initial and subsequent) and subsequent operating system software costs.

In addition, a detail explanation of the treatment of software costs was provided in response to FPSC CWIP Audit AW9-032-5-1. See the following pages.

Per review of an FCC letter dated September 18, 1992, addressed to FPSC staff, the following was found.

"In Responsible Accounting Officer Letter No. 7 (RAO No. 7) some interpretive guidance is provided based on the USOA and the Commission's Report and Order in Docket 78-196 adopting the USOA. While the Report and Order — and RAO No. 7 by reference to the Report and Order — indicates an expectation that software additions and updates subsequent to the original purchase will be expensed, it does not preclude as a matter of course the capitalization of applications packages or right to use fees of any kind associated with the initial computer purchase."

"RAO No. 7 states: The disposition of all other software (i.e., that which is not considered initial operating system software) shall be determined by management and shall be in conformance with generally accepted accounting principles at the time such determination is made. Currently, this could result in the expensing or the capitalization of software costs, depending on an evaluation of all relevant circumstances."

"The general guiding principle is that any software essential for initiating the function for which the computer was purchased should be capitalized—including initial operating system software and applications software."

AUDIT OPINION: This issue was addressed by the FPSC Engineer in CWIP Audit AW9-032-5-1. Audit staff was initially informed this issue would be handled as a separate investigation by the Tallahassee staff. Therefore, other than items which came to our attention through our sampling procedures, we did not do any further work in this area. (See scope limitation).

COMPANY COMMENTS: See Section IV attached.

SOUTHERN BELL TEL. & TEL. CO.
RESPONSE TO AUDIT AW9-032-5-1
Page 7

AUDIT EXCEPTION 1

OPINION 1

SBT is not in compliance with FCC Part 32 and other authorities listed above by expensing 96.5% of a total of \$1,526,734.68 initial software costs instead of capitalizing all software costs with the initial equipment installation.

COMPANY RESPONSE

There is no authoritative support for any requirement to capitalize all software costs.

The distinction between operating system and application software is essential in determining whether a software should be expensed or capitalized. The FCC's Chief, Accounting and Audits Division, included a definition as part of the Responsible Accounting Letter 7 (RAOL 7):

"Telephony's Dictionary (First Edition: June, 1982) defines "operating system" as "software that controls the management and execution of programs." On the other hand, an "application package" is defined as "a computer program designed to perform a particular type of work."

FCC Part 32, Report and Order released May 15, 1986 requires the capitalization of the operating system by stating:

"In the case of COE software, the initial right-to-use fee or operating system shall be classified with the central office equipment to which it predominantly relates."

The FCC's Memorandum Opinion and Order released on May 1, 1990 (RM-6911) underscores the FCC's intent to only require the capitalization of initial operating system software:

"Several of the commenting parties point to the record in the CC Docket 78-196 and indicate that our adoption of Section 32.2000(i), which requires only the capitalization of initial operating system software, did little to change a common practice already followed by the large carriers."

SOUTHERN BELL TEL. & TEL. CO.
RESPONSE TO AUDIT AW9-032-5-1
Page 8

The Financial Accounting Standards Board (FASB) is the body which promulgates the accounting and reporting standards commonly referred to as Generally Accepted Accounting Principles (GAAP). The FASB has not directly addressed the accounting requirements for software purchased or developed for internal use. However, the issue was addressed indirectly in Appendix B to Financial Accounting Standard (FAS) 86, where the FASB decided not to broaden the scope of FAS 86 or add a new project to address this issue because a majority of the commenting companies were expensing all costs of software developed for internal use.

In accordance with Southern Bell's practices, estimate V2251 capitalized \$53,475.13 of initial operating system software and expensed \$1,473,259.55 of application software. Southern Bell's accounting policy for software is in conformance with the FCC directives mentioned above. Additionally, Southern Bell's policy is consistent with the predominant industry practice, and therefore is in conformance with GAAP and the general guidance provided by the FASB on this issue.

OPINION 2:

It appears that SBT has expensed the majority of software costs based on company (BellSouth) definitions of account 6210, Central Office Switching Expense, paragraph 2.1 (Exhibit VII) which states in part that "operating system fees (software), either for upgrades and maintenance of operating systems or for additional features in the same central office are chargeable to the expense account." The new SESS switch is an entirely new central office and the software costs are neither upgrades nor associated with maintenance and, therefore, do not meet the FCC Part 32 criteria for expensing.

COMPANY RESPONSE

Southern Bell agrees that the new SESS switch at Melbourne is an entirely new central office and that the software costs are neither upgrades nor associated with maintenance. That is why the \$53,475.13 of operating software costs were capitalized. However, the FCC's distinction between operating and application software supports the company's expensing of the \$1,473,259.55 in application software costs. Furthermore, application system software is synonymous with additional features. The fact that this is a new switch is only relevant with regard to operating system software costs, and not with the cost of the application software.

AUDIT DISCLOSURE NO 6

SUBJECT : AIRCRAFT EXPENSES

STATEMENT OF FACT: The list of miscellaneous aircraft expenses on the following pages were found in the sample of expenses charged to recoverable operational Account 6113 on the Net Operating Income Schedule.

OPINION: Since the legal expenses related to the Florida Attorney General investigation including inside wire, non-contact sales and repair service were removed in the proforma adjustment; the aircraft expenses related to the investigation should also be removed. Lobbying expenses have also been removed in a proforma adjustment, therefore, the associated aircraft expenses should also be removed.

There may have been other aircraft expenses for the same purposes that were included in test year expenses that were not selected in the sample.

The Company should provide proof that the other trips shown provide a benefit to the ratepayers.

COMPANY COMMENTS: See section IV of this report.

Miscellaneous Aircraft Expenses

Item	Charge Code	Ending Date	Trip ID	Passenger Name/Title	Itinerary	Purpose	Trip Miles	Total Costs
463	N20000	12-13-90	JLAC	Crittenden, L.	Atl-Miami-Jax-Atl Jax-Miami-Atl	Exec. Officer Christmas Function	1056	\$5,227.20
463	N20000	12-13-90	JLAC	Crittenden, L.	Atl-Miami-Jax-Atl Jax-Miami-Atl	Exec. Officer Christmas Function	484	\$2,395.80
464	C30000	1-2-91	JLAC	Lacher, J. P.	Bham-Miami-Talla Miami-(RON)-Bham	Governors Inauguration	1850	\$18,315.00
472	C30000	4-17-91	JFIT	Skinner, B.	Atl-Talla-Atl- Miami-Atl	Attend Meeting on Florida repair investigation and non-contact sales investigation.	1474	\$14,592.60
473	N20000	4-1-91	LCR1	Crittenden, L.	Atl-Jax-(RON)-Atl Jax-Atl	Attend meeting concerning sales and reporting fraud investigation; Meeting with Financial Consultant	968	\$9,583.20

Item	Charge Code	Ending Date	Trip ID	Passenger Name/Title	Itinerary	Purpose	Trip Miles	Total Costs
473	N20000	4-24-91	LCR1	Boone, C. B.	Atl-Bham-(RON)-Atl	Attend Retirement Function	242	\$798.60
	N20000	4-24-91	LCR1	Boone, Suza	Jax-Atl-Jax-Atl	for L.E. Crittenden;	242	\$598.95
	N20000	4-24-91	LCR1	Cobble, Elna	"	Attend Function in honor of	242	\$598.95
	N20000	4-24-91	LCR1	Coble, R. M.	"	Elna Crittenden on behalf	242	\$798.60
	N20000	4-24-91	LCR1	Crittenden, L.	"	of L.E. Crittenden's	726	\$3,793.35
	N20000	4-24-91	LCR1	Crittenden, L.	"	retirement.	366	\$905.85
	N20000	4-24-91	LCR1	Crittenden, E	"	"	242	\$598.95
	N20000	4-25-91	EMC4	Coble, R. M.	Atl-Miami-Jax-Atl	Attend Retirement Function	124	\$153.45
	N20000	4-25-91	EMC4	Cobble, Elna	Bham-(RON)-Atl-Bha	for L.E. Crittenden;	124	\$153.45
	N20000	4-25-91	EMC4	Coble, R. M.	Atl-Jax-Miami-(RON)-		242	\$299.48
	N20000	4-25-91	EMC4	Sanders, C. J	Atl	"	775	\$1,274.96
	N20000	4-25-91	EMC4	Sanders, C. J	"	"	652	\$1,198.89
	N20000	4-25-91	EMC4	Sanders, Mar	"	"	484	\$698.78
	N20000	4-25-91	EMC4	Sanders, M.	"	"	124	\$153.45
	N20000	4-25-91	EMC4	Cobble, Elna	"	"	242	\$299.48
477	C30000	7-17-91	JLAC	Lacher, J. P.	Bham-Miami-(RON)-Ja	Attend Meeting on Florida	2212	\$21,898.80
					Atl-Orlando-Miami-Bh	repair investigation and		
						non-contact sales investigation.		
477	C30000	7-31-91	JLAC	Lacher, J. P.	Atl-Miami-Atl-Miami-	Attend Meeting on Florida	2112	\$20,908.80
					Atl	repair investigation and		
						non-contact sales investigation.		
479	C30000	8-27-91	JLAC	Lacher, J. P.	Atl-Miami-(RON)-St.	Attend Florida Repair	1070	\$7,830.90
	C30000	8-27-91	JLAC	Lacher, J. P.	Augustine-Atl- St.	Investigation Meeting	1056	\$5,227.20
					Augustine-Miami-Atl			

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Item	Charge Code	Ending Date	Trip ID	Passenger Name/Title	Itinerary	Purpose	Trip Miles	Total Costs
481	C30000	9-3-91	JLAC	Lacher, J. P.	Atl-Miami-(RON)-Wes Palm Beach-Atl-Miami Atl	Attend Meeting on Florida repair investigation and non-contact sales investigation.	2121	\$20,997.00
481	C30000	9-10-91	JLAC	Lacher, J. P.	Atl-Miami-Atl-Miami-Atl	Attend Meeting on Florida repair investigation and non-contact sales investigation.	2112	\$20,908.80
483	C30000	10-25-91	JLAC	Lacher, J. P.	Atl-Washington, D. C. Miami-Atl	Participate in taping of "Watch On Washington"	1788	\$17,701.20
483	C30000	10-31-91	JLAC	Lacher, J. P.	Atl-Miami-(RON)-Talla Washington D. C.-Atl-Miami	Make Congressional Contact	3016	\$29,858.40
484	N20000	10-17-91	WEER	Sanders, C. J	Atl-Bham-Jax-Talla-B Atl	Attend Meeting with Exec. State Rep. Glenn Mayre	138	\$455.40
486	C30000	11-20-91	JLAC	Lacher, J. P.	Bham-Miami-Atl-Mia Bham	Attend Meeting on Florida repair investigation and non-contact sales investigation.	2206	\$21,839.40
486	C30000	12-02-91	JLAC	Lacher, J. P.	Atl-Miami-Talla-Miami Bham	Attend Governor's Forum on State Economy	1803	\$17,849.70
487	N20000	11-27-91	SAND	Sanders, C. J	Atl-Pensacola-Atl-	Attend H. B. Jacks retirement function	502	\$1,242.46
487	N20000	11-27-91	SAND	Sanders, C. J	Bham-Atl-Pensacola-(RON)-Atl		750	\$5,460.84

FD-1301W 002640

Item	Charge Code	Ending Date	Trip ID	Passenger Name/Title	Itinerary	Purpose	Trip Miles	Total Costs
485		11-20-91	RET2	Snelling R. K.	Atl-Bham-Atl	Attend M. P. Greene's Retirement Function	248	\$716.10
485		11-27-91	RET2	Snelling R. K.	Atl-Bham-Atl	Attend H. B. Jacks	612	\$272.80
								<u>\$255,606.79</u>

AUDIT DISCLOSURE NO. 7

SUBJECT: Working Capital

STATEMENT OF FACT: Working Capital contains the following:

1140	Special Cash Deposits-Portion Accrues Interest	\$1,189,593.60
4360.2	Reorganization Deferred Credit-Relates to Expenses	(\$87,072.09)
1200.29	Miscellaneous Notes Receivable-Accrues Interest	\$98,150.63

Staff did not review the backup to the adjustment for \$36,083,285 on Schedule B-6C which removes the FR Adjustments which accrue the overearnings contingent liability.

COMPANY COMMENTS: See comments in Section IV of this report.

AUDIT DISCLOSURE NO. 8

SUBJECT: Legal Fees

STATEMENT OF FACT: The Company removed legal fees related to Grand Jury investigations in their proforma adjustments. During our sampling of expenses we discovered invoices which were not removed. They are as follows:

Adorno & Zeder	\$188,153.84
Adorno & Zeder	\$236,608.21
Manuel Hernandez	\$13,698.80
	<u>\$438,460.85</u>

In addition, the Company booked an accrual for an expense and the actual expense without reversing the accrual entry. The entry is in December 1991, account 6725, (V01P, JAL410000) for \$42,197.55.

OPINION: A total of \$480,658.40 should be removed from expense account 6725.

86.00380%	Regulated	\$413,384.48
72.6068%	Intrastate	\$300,558.62

COMPANY COMMENTS: See section IV of this report.

IV. COMPANY COMMENTS

Southern Bell Telephone & Telegraph Co.
Response to Rate Case Audit
December 2, 1992
Page 1 of 3

RATE CASE

Audit Disclosure No. 1: CORE Study

The impact of the CORE study falls outside of the period which is being pro-formed. If anything, there may be an expense increase in 1993 due to costs of implementing the study, e.g., relocation, separation payments, etc. These work simplification, mechanization and consolidation efforts and the resulting force reductions such as this are part of the Company's productivity efforts. Taking away this savings and giving us a productivity hurdle results in taking these costs out of regulation twice. The current Incentive Plan's sharing and refund mechanisms and those proposed in the Price Regulation Plan provide protection for Florida ratepayers.

With regard to the movement of Company records, the Company plans to make every effort to continue to make necessary records and information accessible to the Audit Staff in order for it to meet its audit responsibilities.

Audit Disclosure No. 2: Computer Spare Parts Inventory

The write-down of the Computer Spare Parts Inventory was the result of an analysis of the activity affecting the computer spare parts held in SRC 1220.1980. The conclusions drawn from the analysis are threefold:

1. The value of some materials has become impaired (i.e., not useful to the company) due to obsolescence or overstocking.
2. The current value of some material has been overstated due to different pricing practices.
3. Maintaining materials with a value of \$100 or less in the perpetual inventory record is not cost-effective.

The write-down of Computer Spare Parts was an inventory adjustment to the company's books. However, given the continuing improvements in computer technology, the company expects similar adjustments will be recurring in the future. Therefore, it is not appropriate that this item be pro formed for 1993 results.

Southern Bell Telephone & Telegraph Co.
Response to Rate Case Audit
December 2, 1992
Page 2 of 3

Audit Disclosure No. 3: BellCore Investment and Dividend

The Company plans to update its earnings calculation with the revised BellCore Investment and Dividend amounts.

Audit Disclosure No. 4: SFAS 106

Although we have not been able to recompute the proforma adjustment to verify the column labeled "Per Staff", we have made a cursory review of the calculations and agree that the "Per Staff" figures represent a reasonable recalculation of the proforma adjustment. However, the SFAS 106 price-out has been revised since the July 15, 1992 MFR filing to adjust for the terms of the new agreement reached by the Company and the CWA. The net result of that new agreement and the re-pricing of the BBT "Business as Usual" amount should result in a smaller incremental cost to Florida. The proforma will be revised to reflect this latest SFAS 106 price-out for the testimony to be filed on December 18, 1992.

The pro forma adjustments take 1991 results and adjust them for known changes for 1993. Our estimate of 1993 (indeed our MFR filing) is not based on a long-range forecast. Our estimates of the SFAS 106 costs in years beyond 1993 will be true-up each successive year. It is more likely that cost increments for these years will be greater at that time due to improvements in the contracted working agreement, than they are presently forecast to be. Therefore, it is more than likely that 1993 costs will not be the highest of the four years, even though it presently appears that way. These projections only take into account terms and conditions as they presently exist. They do not take into account possible changes in the working agreement.

The productivity offsets which the Company has proposed, and the sharing clause offered in the Price Regulation Plan are the control mechanisms for this and other cost-level changes which will take place over the course of the Plan.

Southern Bell Telephone & Telegraph Co.
Response to Rate Case Audit
December 2, 1992
Page 3 of 3

Audit Disclosure No. 5: Software Costs

Our treatment of software costs is in compliance with Part 32 and Generally Accepted Accounting Principles (GAAP). We also feel that the treatment is in the best interest of consumers. As a result of increasing competition, we feel that the Florida Commission should continue to move forward full GAAP accounting. The Company will address the issue involving the treatment of software costs in the generic hearings.

Audit Disclosure No. 6: Aircraft Expense

The Company agrees that aircraft expenses related to issues previously reclassified out of regulation, e.g., inside wire, noncontact sales and repair service investigation, should also be removed from regulation. These were not reclassified previously through oversight. In addition, we will adjust for items not in the sample for reclassification and also will review other issues identified in the sample for proper classification.

Audit Disclosure No. 8: Legal Fees

The Company plans to remove the identified costs out of regulated costs via proforma adjustment. In addition, the Company has been in the process of reviewing legal costs for items which may have been missed in the previous reclassifications. Any additional items which are uncovered will also be removed from regulated costs.

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 District 120260-FL
 First Year 1991

Rate Base Summary
 Adjusted
 (000)

Schedule 8-1a
 Page 1 of 1
 Witness Responsible

0002

Check Whether Data Is:
 Historical (H) or Projected (P)
 Average (A) or Year End (Y)

Line No.	Rate Base Component (1)	(3 + 4)	(5 + 6)		(6 + 7)		Intrastate Split		Local (8)
		Total Company (2)	Interstate Total (3)	Total Intrastate (4)	Intrastate Total (5)	IntraLATA (6)	IntraATA (7)		
1.	Plant in Service	8,670,425	2,175,503	6,503,126	1,421,631	717,201	704,316	3,001,696	
2.	Less Reserve for								
3.	Accumulated								
4.	Depreciation	1,197,002	912,470	2,304,927	528,159	267,500	260,653	1,056,748	
5.	Net Plant in Service	5,481,223	1,263,023	4,118,199	893,471	449,701	443,692	3,224,728	
6.	Plus Short-Term Plant								
7.	Under Construction on								
8.	which no Interest Was								
9.	Charged	55,820	13,409	42,211	9,304	4,651	4,654	37,907	
10.	Plus Property Held for								
11.	Future Telephone Use	327	81	244	55	21	27	189	
12.	Plus Working Capital								
13.	Allowance	110,001	10,441	110,160	17,600	19,751	17,823	17,360	
14.	Other Items	0	0	0	0	0	0	0	
15.	Rate Base	5,510,371	1,387,026	4,150,893	900,231	453,482	446,741	3,250,268	

Supporting Schedules: A-1a, A-1b, B-1a, B-1b, C-1a, C-1b

Recap Schedules: A-1a, A-1b, B-1a, B-1b, C-1a, C-1b

1/15/92

FD1301W 002647

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Southern Bell

DOCKET NO.: 920260-TL

EXPLANATION: Reconcile the total capital structure (as shown on Schedule B-1a) with the jurisdictional 15-month average rate base for the corresponding time period (as shown on Schedule B-3b). Provide this schedule for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 J Historical Test Year Ended 12/31/91
 Projected Test Year Ended / /
 Prior Test Year Ended / /
 Witness:

Line No	Description	Long-Term Debt (1)	Short-Term Debt (2)	Preferred Stock	Customer Deposits	Common Equity (3)	Tax Credits Term Cost	Tax Credits Weighted Cost	Deferred Inc. Taxes	Total
1	Total Southern Bell									
2	per Books (000)	3,428,080	532,455	0	183,699	6,645,505	613	411,400	2,260,438	13,402,390
3	Allocation Percentage	42.13%	42.13%	N/A	N/A	42.13%	N/A	N/A	N/A	N/A
4										
5	Florida	1,444,361	224,425	0	54,382	2,808,393	179	194,557	972,838	5,699,154
6	Allocation Percentage	99.11%	99.11%	N/A	98.24%	99.11%	99.59%	99.62%	99.41%	N/A
7										
8	Regulated Florida	1,431,553	222,433	0	53,423	2,783,491	178	193,824	967,154	5,452,039
9	Intrastate I	73.16%	73.16%	N/A	73.16%	73.16%	72.78%	74.88%	74.99%	N/A
10										
11	Intrastate, unadjusted	1,047,344	162,736	0	39,005	2,036,439	130	145,138	725,253	4,156,125
12	Specific Adjustments:									
13 a.	Customer Deposits				15,297					15,297
14 b.	WECO Tax Credits								33,366	33,366
15 c.	SPF Transition, 1991-92								4,218	4,218
16 d.	SPF Transition, 1992-93								4,218	4,218
17 e.	DEM Transition, 1991-92								5,500	5,500
18 f.	DEM Transition, 1992-93								2,750	2,750
19 g.	Reorganization							206	750	956
20 h.	1992 Depreciation						0	382	3,220	3,522
21 i.	1993 Depreciation						1	725	7,719	8,445
22 j.	1992 Impact-Represcription						0	11	117	128
23 k.	1993 Impact-Represcription						(0)	(280)	(3,671)	(3,952)
24										
25	Subtotal	1,047,344	162,736	0	54,382	2,036,439	131	146,102	787,440	4,234,573
26	I. SST Capital Structure	43,162	(30,603)			(12,559)				(0)
27										
28	Subtotal	1,090,506	132,133	0	54,382	2,023,880	131	146,102	787,440	4,234,573
29										
30	Pro Rata Adjustments	16,064	2,946	0	801	29,813	2	2,152	11,600	62,378
31										
32										
33	Jurisdictional									
34	Capital Structure	1,106,570	134,080	0	55,183	2,053,693	133	148,254	799,039	4,296,951
35										
36	Percent of Total									
37	Capital	25.75%	3.17%	0.00%	1.20%	47.79%	0.00%	3.45%	18.60%	100.00%

(1) Includes total long-term debt from Schedule B-3b and Account 1407, Unamortized Bond Issuance Expense.

(2) Includes accounts 4020, 4050, and 4860.

(3) Includes Account 4120.2000, Accrued Dividends as follows: Southern Bell, 69,636; Florida Regulated, 29,080; Intrastate, 21,275.

Supporting Schedules: B-3b, B-1

Recap Schedules: A-2c

F0002

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FO1801W 002648

FLORIDA PUBLIC SERVICE COMMISSION
 Company Southern Bell Telephone & Telegraph Co.
 Docket No. 920260-TL
 Test Year 1991

Rate of Return
 Per Book, (Adjusted and Proposed)
 (1990)

Schedule A-2a
 Page 1 of 1
 Witness Responsible

Check Whether Data Is:
 Historic (X) or Projected ()
 Average (1) or Year End ()

Line No.	Account (1)	Intrastate Per Books (2)	Commission Basis & Adjusted Results (3)	Earnings at Proposed Rates (4)	Company Basis Adjusted Results (5)	Earnings Proposed (6)
1.	Operating Revenues					
2.	Local Service	1,347,886	1,325,915	1,325,915	1,336,315	1.
3.	InterLATA	274,884	274,894	274,894	269,694	
4.	IntraLATA	346,847	347,383	347,383	328,683	
5.	Miscellaneous	294,813	317,940	317,940	317,941	
6.	Uncollectibles	39,941	39,815	39,815	39,177	
7.	Total Operating Revenues	2,224,469	2,226,917	2,226,917	2,213,456	2.
8.	Operating Expenses					
9.	Plant Specific	349,711	346,878	346,878	348,633	
10.	Plant Nonspecific	196,745	179,928	179,928	181,347	
11.	Depreciation	346,255	318,897	318,897	338,179	
12.	Customer Operations	307,497	294,138	294,138	296,199	
13.	Corporate Operations	212,433	201,781	201,781	202,345	
14.	Other	(483)	187	187	602	
15.	Total Operating Expenses	1,432,178	1,561,809	1,561,809	1,587,306	1.
16.	Taxes					
17.	Federal income tax	76,165	100,533	100,533	89,993	
18.	State income tax	15,187	22,256	22,256	20,349	
19.	Other taxes	122,509	124,399	124,399	124,273	
20.	Total Tax Expense	213,861	247,188	247,188	234,615	2
21.	Total Operating Expenses and Taxes	1,646,039	1,808,997	1,808,997	1,822,121	1.8
22.	Net Operating Income	378,430	417,921	417,921	391,335	3
23.	Rate Base (from Schedule A-2d)	4,115,390	4,159,207	4,159,207	4,150,495	4.1
24.	Rate of Return	9.20%	10.04%	10.04%	9.43%	

1 The difference between Commission Basis and Company Basis includes entries 29, 32, 34, 35, 36, 38, 39, and 40 on Schedule A-2a.

Supporting Schedules: A-2a, A-2b, A-2d, A-6a, A-6b, B-1a, B-1b, B-2b, C-1a, C-1b

Recap Schedules: A-1a

7/15/92 Update

WJ 04:70 78-10-71

FD1801W 002649

SOUTHERN BELL TELEPHONE
 RATE CASE
 TEST YEAR END 12/3/192
 PARTIAL
 INDEX OF CONFIDENTIAL WORKPAPERS

WP NO	DESCRIPTION	NO. OF PAGES
40-1/1-4/1	OUT OF PERIOD REVS. BACK TAX	1
40-1/1-4/1-1	TAX ON CREDIT CARD SALES	3
40-1/1-4/1-2	OUT OF PERIOD REVS -- \$ AMOUNTS	1
40-1/1-4/1-2/1	\$ BILLED OUTSIDE OF STATE	4
40-1/1-4/1-2/1-1	TAX AND MESSAGE REVENUE	8
40-1/1-4/1-2/2	\$ BILLED IN STATE	1
40-1/1-4/1-3		
PAGE 1	REVS COLLECTED BY MONTH	1
40-1/1-4/1-3		
PAGE 2	REVS COLLECTED BY MONTH	6
40-1/1-4/1-3		
PAGE 3	REVS COLLECTED BY MONTH	6
40-1/1-4/1-3		
PAGE 4	REVS COLLECTED BY MONTH	12
40-1/1-4/1-3		
PAGE 5	REVS COLLECTED BY MONTH	1
40-1/1-4/1-3		
PAGE 6	REVS COLLECTED BY MONTH	1
40-1/1-4/1-3		
PAGE 7	REVS COLLECTED BY MONTH	1
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PAGE 8	REVS COLLECTED BY MONTH	1
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PAGE 9	REVS COLLECTED BY MONTH	2
40-1/1-4/1-3		
PAGE 10	REVS COLLECTED BY MONTH	1
40-1/1-4/1-3		
PAGE 11	REVS COLLECTED BY MONTH	6

FOI B01W 002650

TYE 12/31/91

Y.M.C.
7/28/92

DLR 37

Subject: Back-Tax By Year

1986	\$ 43,483.72
1987	79,053.65
1988	124,847.30
1989	197,772.70
1990	209,456.15
TOTAL	\$654,613.52

$$\frac{40-1}{1-4} \rho I$$

Please see up $\frac{40-1}{1-4} p_1 + p_2$ for an explanation of this adjustment.

--- 1 1981

FEB 13 1991

F01301W 002651

[illegible]

-49 12/31/91

2/27/40
11/17/42

5

Date: September 17, 1990

To: File

From: Pam Cook *PC*

Subject: Tax on Credit Card Sales

While reviewing proposals for a Credit Card Mutual Honoring Agreement with an interexchange carrier, it came to my attention that only state sales tax is being applied to many telephone calls which are placed using a credit card. After further investigation, it was determined that the only time local taxes are applied to credit card calls is when the company which transports the call or in whose territory the call originates bills the call in the state in which the call originates. If the call is billed in another state or by another company, only the state sales tax is applied.

This practice is an industry standard which has been followed by all former Bell System companies and the independent telephone companies from the inception of telephone credit cards. It should be noted that at the time these procedures were developed, only state sales tax applied to such calls in most, if not all, states.

When I learned that current procedures do not result in the correct application of all taxes, I discussed the situation with management at Southern Bell and South Central Bell and with Legal at BellSouth Corp. and BellSouth Services, Inc. All parties with whom I spoke expressed concern and took the position that steps have to be taken to correct the situation.

Alternative solutions were discussed with the systems analysts and Legal. The alternative that appears to come closest to applying tax correctly in most situations is one in which the company which rates the call computes all state and local calls based on the service address of the originating telephone number. The record layout used in transferring calls between companies will have to be changed to include more tax fields. This solution will also require considerable changes to both the programs which rate the calls and to the programs which produce financial reports.

Since current procedures are an industry standard, any solution adopted would need to be agreed upon at the national level. Therefore, the situation will be discussed at a meeting of those telecommunications companies attending the COST annual meeting at the end of September. BellSouth Corp. representatives will also introduce the topic to the State and Local Tax Subcommittee of USTA as an item for resolution.

FOI/BOIW 002653

[illegible]

11/17/92

To estimate the amount of tax due on calls billed within the state by other companies, the form MP-6010E, IntraLATA Non-sent Paid Earned/Billed Revenue Statement, was used. The four largest independent companies were contacted to determine whether they were billing local taxes on all intrastate Florida calls. Based on responses from those companies, a percentage of revenues on the MP-6010E on which tax was not billed was developed and applied to the total revenues on the report. This revenue was then apportioned to the local tax jurisdictions and tax was computed in the manner described above.

FO1301W 002654

[illegible]

29/11/20

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1654,613.51 (b)

655,123.40 (P)

(A) + 655, 103.40
 (B) + 654, 613.52

 489.88 difference
passed
 immaterial

FO/30/W 002655

[illegible]

11	Index
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BILLED
INSIDE STATE

(22. F. RATE)

Billed outside of the state.

MUNICIPALITIES	TAX AMOUNT	TAX 1/10-12/10	TAX AMOUNT	TAX 1/10-12/10	TAX AMOUNT	TAX 1/10-12/10	TAX AMOUNT	TAX 1/10-12/10	TAX AMOUNT	TAX 1/10-12/10	TOTAL TAX
ALHAMBRA SPRINGS (7/81)	25.28	13.47	27.81	14.37	26.48	8.80	25.22	2.68	26.82	8.80	33.63
BELL BLADE (1/85)	144.88	96.48	137.72	148.81	131.16	133.35	124.91	127.88	118.97	128.95	617.71
BOON RAYON (2/86)	2,821.71	1,347.41	1,325.44	1,352.53	1,331.75	1,364.31	1,746.43	1,723.53	1,461.26	1,552.38	8,497.56
BOWTON BEACH (1/81)	762.41	585.27	725.18	738.28	691.53	8.80	652.68	8.80	627.23	8.80	1,346.48
CORAL GABLES (4/88)	1,153.28	768.86	1,048.37	1,116.67	1,048.86	381.98	996.25	8.80	948.81	8.80	2,847.51
CORAL SPRINGS (8/87)	943.25	638.16	908.23	938.18	857.37	8.80	811.54	8.80	777.61	8.80	1,829.27
DADE COUNTY (11/88)	1,353.25	1,968.83	14,241.15	14,478.51	13,383.84	2,372.53	12,912.18	8.80	12,382.87	8.80	25,328.98
DANIA (12/87)	315.43	218.29	308.41	305.42	286.19	296.87	272.48	23.44	251.58	8.80	838.41
DAVE (3/86)	752.68	581.79	716.41	728.78	622.79	836.88	658.19	661.43	615.23	526.35	3,122.62
DAYTONA BEACH SHORES (11/86)	25.46	17.11	25.28	25.42	24.88	24.48	22.26	11.59	21.77	8.80	75.26
DELAND (11/83)	157.64	106.48	152.88	26.48	144.76	8.80	137.87	8.80	131.38	8.80	133.88
DELMAR BEACH (2/87)	864.54	587.67	842.42	858.44	802.38	815.68	764.78	713.16	727.71	8.80	2,974.99
DUNELLON (3/87)	11.22	7.48	18.15	18.87	18.11	18.35	9.78	8.24	9.23	8.80	36.94
EL PORTAL (11/83)	19.25	12.83	18.33	3.21	17.46	8.80	15.63	8.80	15.84	8.80	16.84
FERNAHUA BEACH (1/82)	117.46	78.31	111.87	113.73	106.51	104.32	181.47	77.79	96.64	8.80	378.16
FLORIDA CITY (2/81)	45.88	38.59	43.61	44.78	41.61	8.80	39.43	8.80	32.78	8.80	71.37
FT LAUDERDALE (5/86)	4,211.18	2,887.48	4,018.58	4,072.42	3,812.68	3,883.26	3,637.71	3,634.34	3,464.49	2,367.48	16,433.82
FT PIERCE (10/88)	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
GAINESVILLE (2/87)	815.45	543.62	776.48	783.51	731.82	751.11	784.48	652.44	678.85	8.80	2,742.51
GREENACRES (12/81)	222.71	148.88	212.12	12.51	202.82	8.80	192.48	8.80	181.24	8.80	167.85
HOLLAND (12/87)	548.23	364.16	514.51	521.88	498.41	498.17	466.87	435.56	444.43	8.80	1,816.16
HOLLYWOOD (13/86)	2,117.88	1,411.33	2,016.11	2,043.79	1,928.18	1,922.18	1,828.71	1,853.22	1,741.66	1,488.41	8,752.95
LAKE HART (2/86)	58.38	45.59	52.78	55.26	51.23	51.72	84.98	86.48	88.51	75.54	412.51
LAKE MARY (12/87)	367.11	244.74	311.67	355.46	332.88	338.53	317.13	322.41	302.83	26.42	1,287.51
LAUDERHILL (1/91)	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
LIGHTHOUSE POINT (10/88)	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
MALENA (1/86)	4.76	1.19	4.53	8.80	4.22	8.80	4.11	8.80	1.11	8.80	1.19
MAGNOLIA PARK (1/87)	58.57	33.71	48.16	48.87	45.87	46.63	43.68	18.93	41.68	8.80	148.84
MELBOURNE (11/86)	785.87	521.92	748.45	768.93	712.81	728.63	678.87	698.18	646.54	657.32	3,352.83
MIRAM BEACH (12/87)	1,443.78	962.51	1,375.81	1,387.93	1,303.51	1,331.36	1,267.18	1,199.13	1,187.75	8.80	3,888.13
MIRAM BEACH VILLAGE (11/88)	137.58	91.72	131.83	133.21	124.75	12.76	118.85	8.80	112.13	8.80	257.13
MIRAM (7/87)	3,472.84	3,915.23	3,573.18	3,686.48	3,326.84	3,473.62	3,073.18	2,621.14	4,631.68	8.80	17,638.38
MIRAM (5/88)	157.18	52.37	143.62	8.80	142.49	8.80	133.71	8.80	123.25	8.80	52.37
NORTH MIAMI BEACH (5/88)	749.88	495.47	713.52	725.41	678.54	654.36	647.19	8.80	616.37	8.80	1,649.23
OAKLAND PARK (16/88)	713.91	475.94	643.63	647.86	652.98	391.79	621.87	8.80	592.27	8.80	1,584.79
ORLANDO (13/86)	3,873.78	2,863.85	2,948.36	2,997.58	2,887.96	2,854.76	2,674.25	2,718.82	2,546.78	2,164.87	12,719.88
ORLANDO BEACH (11/82)	287.78	191.85	274.87	278.64	261.82	8.80	241.55	8.80	236.75	8.80	478.43
ORLANDO (13/87)	91.72	66.48	94.57	96.56	91.43	91.96	86.15	71.82	82.41	8.80	328.22
PALM BAY (11/89)	416.43	276.23	394.78	418.87	373.98	8.80	351.88	8.80	346.76	8.80	343.36
PALM BEACH COUNTY (11/88)	3,931.63	2,621.85	3,744.41	3,822.91	3,564.11	8.80	3,396.29	8.80	3,234.56	8.80	3,684.88
PALM BEACH (11/87)	481.89	267.71	381.99	388.35	361.88	351.86	346.47	94.95	324.51	8.80	1,116.56
SENGROVE PINES (13/87)	782.13	521.46	744.94	752.36	702.47	721.29	673.68	574.37	643.51	8.80	2,571.44
POMERO BEACH (11/81)	1,688.12	1,072.88	1,331.54	1,357.87	1,358.11	1,482.92	1,381.15	1,412.31	1,321.88	1,243.85	6,863.43
PORT ORANGE (12/81)	153.71	81.64	146.42	8.80	131.43	8.80	122.81	8.80	126.48	8.80	81.64
RAVENNA BEACH (11/88)	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
ROYAL PALM BEACH (8/87)	151.86	106.57	152.25	154.78	143.88	147.41	138.87	51.84	111.52	8.80	468.41
ST. AUBUSTINE BEACH (14/88)	48.48	28.28	46.17	8.80	42.17	8.80	41.88	8.80	39.88	8.80	28.28
ST. AUBUSTINE (12/88)	158.33	75.17	143.18	8.80	136.36	8.80	125.86	8.80	123.48	8.80	75.17
WEST PALM BEACH (5/88)	1,788.36	1,192.24	1,783.28	1,731.53	1,622.89	1,788.43	1,544.85	1,471.23	1,471.23	8.80	4,822.26
WILTON MANORS (13/86)	175.61	113.71	172.86	172.91	163.83	163.83	155.15	152.76	147.76	125.68	712.61
WYCKTOWN (14/88)	2.42	1.89	2.49	8.80	2.37	8.80	2.26	8.80	2.15	8.80	1.89

FO1501W 002656

1988

Southern Bell Telephone & Telegraph
Out of Record Revenue - Tax and credit card calls

11/17/92

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OUTSIDE STATE MUNICIPALITIES		TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TAX	TOTAL	TAX
		1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80	1/79-1/80
ALTA MONTE SPRINGS (7/81)	92.49	61.61	83.88	45.54	81.81	8.00	79.81	8.00	76.81	8.00	187.17		
BELL BLAKE (1/81)	458.85	325.37	438.26	443.51	413.47	422.39	375.61	402.25	376.84	383.12	1,956.17		
BOCA RATON (12/81)	6,444.82	4,261.35	6,894.86	4,288.72	5,888.63	5,983.44	5,532.81	5,628.21	5,264.68	4,912.26	28,917.19		
BONITA BEACH (1/81)	2,415.82	1,618.81	2,388.82	2,338.3	2,198.58	8.00	2,866.19	8.00	2,986.84	8.00	3,948.37		
COPEL BRIDES (1/81)	3,653.17	2,635.45	3,479.21	3,537.29	3,362.51	2,568.38	3,155.73	8.00	3,885.07	8.00	8,513.83		
COPEL SPRINGS (12/81)	2,594.19	1,996.13	2,851.61	1,235.78	2,713.82	8.00	2,586.41	8.00	2,463.27	8.00	3,231.82		
DOVE COUNTY (11/81)	47,366.28	31,577.51	45,118.77	45,862.61	42,382.67	7,518.46	48,916.71	8.00	38,368.23	8.00	84,958.61		
DRYER (12/81)	995.15	666.11	951.58	967.44	586.27	921.37	862.11	73.52	822.81	8.00	2,638.44		
DRYER (12/81)	2,384.28	1,589.47	2,278.67	2,388.51	2,182.51	2,198.59	2,851.36	2,851.89	1,161.41	1,667.27	9,852.73		
DAYTONA BEACH SHORES (12/81)	83.83	55.81	79.84	81.17	76.84	77.38	78.42	76.78	84.97	8.00	251.46		
DELANO (11/81)	585.51	337.87	681.67	84.25	658.54	8.00	436.71	8.00	415.91	8.00	621.29		
DELAWARE BEACH (12/81)	2,481.61	1,687.51	2,468.47	2,712.94	2,581.14	2,583.75	2,428.28	2,279.62	2,385.12	8.00	9,873.61		
DELMONTE (12/81)	35.53	21.78	33.86	34.43	32.25	32.71	36.71	28.11	28.25	8.00	117.82		
EL PORTAL (11/81)	68.94	48.65	58.84	18.16	55.31	8.00	52.68	8.00	58.17	8.00	58.82		
FERDINAND BEACH (1/81)	372.88	248.85	354.36	368.27	337.48	343.11	321.42	246.42	386.11	8.00	1,197.86		
FLORIDA CITY (12/81)	145.33	96.88	138.41	129.18	131.82	8.00	125.54	8.00	115.56	8.00	226.86		
FT LACROIX (12/81)	12,378.21	8,832.88	12,784.81	12,973.78	12,873.85	12,388.78	11,522.91	11,714.96	10,974.29	7,499.84	52,323.28		
FT PIERCE (11/81)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
GADESVILLE (12/81)	2,582.97	1,721.58	2,459.17	2,588.97	2,342.81	2,381.88	2,231.27	2,862.51	2,125.81	8.00	8,687.38		
GREENACRES (12/81)	785.52	478.35	671.92	58.79	673.11	8.00	885.45	8.00	586.43	8.00	528.18		
HALLANDALE (12/81)	1,711.26	1,146.84	1,629.77	1,636.43	1,552.16	1,578.83	1,478.28	1,378.78	1,882.86	8.00	3,753.51		
HALLANDALE (12/81)	6,785.87	4,478.58	6,386.58	6,482.58	6,882.42	6,183.78	5,752.78	5,888.32	5,516.13	4,681.33	27,126.86		
LAKE HART (12/81)	311.13	287.76	296.79	381.78	282.16	282.77	285.28	273.65	258.38	231.29	1,389.34		
LAKE NORTON (12/81)	1,162.84	775.25	1,187.51	1,125.96	1,854.77	1,872.35	1,884.54	1,821.28	156.71	83.71	4,878.56		
LALDERHILL (11/81)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
LIGHTHOUSE POINT (11/81)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
MALENA (12/81)	15.87	3.77	14.38	8.88	12.67	8.00	12.82	8.00	12.48	8.00	7.77		
MAGNOLIA PARK (12/81)	168.19	166.79	152.56	153.18	145.38	167.72	138.38	59.96	131.79	8.00	461.58		
MELBOURNE (11/81)	2,485.36	1,639.57	2,378.82	2,418.33	2,252.92	2,293.53	2,458.48	2,186.24	2,648.88	2,882.12	18,822.83		
MIAMI BEACH (12/81)	4,572.38	3,848.87	4,355.51	4,428.12	4,186.12	4,217.26	3,858.59	345.68	3,782.47	8.00	12,891.82		
MIAMI SHORES VILLAGE (11/81)	633.81	298.54	415.86	421.97	385.21	183.76	378.47	8.00	358.59	8.00	816.28		
MIAMI (7/81)	18,682.96	12,481.17	17,717.19	18,812.39	16,873.43	17,154.65	16,863.93	8,382.88	15,384.78	8.00	55,871.81		
MIAMI (12/81)	477.63	165.88	172.11	8.00	431.37	8.00	421.87	8.00	489.48	8.00	165.88		
NORTH MIAMI BEACH (12/81)	2,372.18	1,582.12	2,268.17	2,297.84	2,152.54	1,478.96	2,858.84	8.00	1,852.42	8.00	5,358.86		
ORLANDO PARK (12/81)	2,288.11	1,588.28	2,177.82	2,288.82	2,868.48	1,248.88	1,564.11	8.00	1,878.18	8.00	4,963.34		
ORLANDO (12/81)	9,886.27	6,537.51	9,331.58	9,474.96	8,874.58	9,812.82	8,472.82	8,612.21	8,852.61	6,857.58	48,583.88		
ORLANDO BEACH (12/81)	911.57	687.71	848.16	882.63	825.82	8.00	787.45	8.00	719.95	8.00	1,998.34		
ORLANDO (12/81)	315.81	218.51	388.85	385.86	286.52	291.29	272.88	231.94	251.88	8.00	1,878.63		
ORLANDO (12/81)	1,312.77	875.18	1,258.26	1,188.88	1,188.72	8.00	1,184.82	8.00	1,888.82	8.00	1,878.63		
ORLANDO BEACH COUNTY (12/81)	12,453.94	8,382.67	11,868.58	3,113.49	11,296.89	8.00	18,758.18	8.00	18,245.89	8.00	11,816.11		
ORLANDO BEACH (12/81)	1,278.58	847.88	1,218.88	1,258.16	1,152.38	1,172.58	1,077.58	288.89	1,845.28	8.00	3,538.84		
ORLANDO PINES (12/81)	2,477.15	1,651.71	2,358.78	2,391.83	2,242.33	2,284.79	2,148.32	1,812.27	2,838.48	8.00	8,154.81		
ORLANDO BEACH (12/81)	5,892.82	3,395.15	4,851.58	4,932.21	4,828.38	4,837.38	4,488.32	4,473.66	4,178.78	4,258.63	21,728.88		
PORT ORANGE (12/81)	486.91	284.48	463.88	8.00	411.71	8.00	428.68	8.00	488.65	8.00	284.48		
RIVIERA BEACH (12/81)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00		
ROYAL PALM BEACH (12/81)	586.37	337.58	482.26	498.38	458.38	464.95	437.42	188.55	416.59	8.00	1,484.38		
ST. AUGUSTINE BEACH (12/81)	153.58	63.98	146.25	8.00	131.28	8.00	132.65	8.00	128.37	8.00	63.98		
ST. AUGUSTINE (12/81)	476.28	238.18	453.53	8.00	431.53	8.00	411.36	8.00	391.77	8.00	238.18		
WEST PALM BEACH (12/81)	5,664.85	3,776.57	5,375.18	5,485.82	5,138.19	3,511.19	4,812.51	8.00	4,668.09	8.00	12,772.88		
WILTON MANORS (12/81)	588.93	374.29	511.84	558.87	516.84	524.64	691.47	975.66	468.86	387.88	2,852.81		
WINTERGARDEN (12/81)	8.25	1.45	7.89	8.00	7.52	8.00	7.16	8.00	6.82	8.00	1.45		
	178,236.81	123,151.97		158,442.17		94,769.12		68,132.71		31,877.29	451,773.26		

1989
Southern Bell Telephone & Telegraph
Out of Record Revenue - Tax and Credit Card Calls
1/2/81
11/17/92

TYE 12/31/91

4/11/92

8

$$\begin{array}{r} 40-1 \\ \hline 1-4 \\ \hline 1-2 \end{array}$$

FOI301W 002658

[illegible]

7	4	E	1	2	3	1	9	1
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OUTSIDE

See Page 42

11,160.80

See Page 13

See Page 15

See Page 17

(A) $\begin{array}{r} 497,886.19 \\ 156,727.33 \\ \hline \end{array}$

$$\frac{40-1}{1-4} = 2$$

FOI 001W 002659

[illegible]

(PBC)

7	4	8	1	2	3	1	9	1
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all 9/27/90
26/11/11

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FOI501W 002660

[illegible]

6/17/19
2/12/18

1000

12

MUNICIPALITIES	CITY TAX COLLECTED 9/90	(COL. B / RATE)	(COL. C /	(COL. D X	(COL. E X .25)	(COL. F X RATE
		REVENUE ASSOCIATED WITH TAX COLLECTED	121,973,483) PERCENTAGE TO STATE	442,035.93) PORTION OF MESSAGES BILLED ELSEWHERE	SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	TAX 9/90
ALTAMONTE SPRINGS (7/89)	2,279.89	32,569.86	0.02670X	118.03	29.51	2.07
BELL GLADE (1/86)	10,820.12	154,573.14	0.12673X	560.18	140.04	9.80
BOCA RATON (2/86)	152,622.49	2,180,321.29	1.78754X	7,901.56	1,975.39	138.28
BOYNTON BEACH (1/89)	56,724.68	810,352.57	0.66437X	2,936.74	734.19	51.39
CORAL GABLES (4/88)	91,569.22	1,308,131.71	1.07247X	4,740.71	1,185.18	82.96
CORAL SPRINGS (8/89)	80,993.69	1,157,052.71	0.94861X	4,193.20	1,048.30	73.38
DADE COUNTY (11/88)	1,151,517.42	16,450,248.86	13.48674X	59,616.25	14,906.06	1,043.28
DADE COUNTY (11/88)	22,894.05	327,057.86	0.26814X	1,185.27	296.32	20.74
DADE COUNTY (11/88)	60,581.87	865,435.29	0.70954X	3,136.44	784.11	54.89
DADE COUNTY (11/88)	2,797.19	69,929.75	0.05733X	253.43	63.36	2.53
DAYTONA BEACH SHORES (10/86)	14,313.25	204,473.00	0.16764X	741.02	185.26	12.97
DELAND (11/89)	66,362.36	948,033.71	0.77725X	3,435.71	858.93	60.12
DELRAY BEACH (2/87)	992.44	33,081.33	0.02712X	119.89	29.97	0.90
DUNNELLON (3/87)	1,792.25	25,603.57	0.02099X	92.79	23.20	1.62
EL PORTAL (11/89)	9,048.63	129,266.14	0.10598X	468.46	117.12	8.20
EMERSON BEACH (4/87)	3,528.27	50,403.86	0.04132X	182.67	45.67	3.20
FLORIDA CITY (2/89)	313,152.69	4,473,609.86	3.66789X	16,212.51	4,053.13	283.72
FT LAUDERDALE (5/86)	32,211.83	460,169.00	0.37727X	1,667.67	416.92	29.18
FT PIERCE (10/90)	63,081.75	901,167.86	0.73882X	3,265.86	816.47	57.15
JAINESVILLE (2/87)	18,201.73	260,024.71	0.21318X	942.34	235.58	16.49
GREENACRES (12/89)	57,851.43	540,734.71	0.44332X	1,959.64	489.91	34.29
HALLANDALE (2/87)	159,513.69	2,278,767.00	1.86825X	8,258.33	2,064.58	144.52
HOLLYWOOD (3/86)	8,061.37	115,162.43	0.09442X	417.35	104.34	7.30
LAKE MARY (2/86)	26,791.08	382,729.71	0.31378X	1,387.03	346.76	26.27
LAKE WORTH (12/87)	0.00	0.00	0.00000X	0.00	0.00	0.00
LAUDERHILL (1/91)	1,432.03	20,457.57	0.01677X	74.14	18.53	1.30
MALABAR (6/90)	3,994.32	57,061.71	0.04678X	206.79	51.70	3.62
MARGONIA PARK (8/87)	58,241.85	832,026.43	0.68214X	3,015.29	753.62	52.77
MCCURRY BEACH (12/87)	107,218.77	1,531,696.71	1.25576X	5,550.92	1,387.73	97.14
MIAMI SHORES VILLAGE (10/88)	10,993.66	157,052.29	0.12876X	569.16	142.29	9.96
MIAMI (7/87)	442,762.41	6,325,177.29	5.18570X	22,922.65	5,730.66	401.15
MIRAMAR (5/90)	36,685.98	524,085.43	0.42967X	1,899.30	474.83	33.24
NORTH MIAMI BEACH (5/88)	56,005.16	800,073.71	0.65594X	2,899.49	724.87	50.74
OAKLAND PARK (6/88)	52,782.02	754,028.86	0.61819X	2,732.63	683.16	47.82
ORLANDO (3/86)	235,904.09	3,370,058.43	2.76294X	12,213.20	3,053.30	213.73
ORMOND BEACH (1/88)	22,332.73	319,039.00	0.26156X	1,156.21	289.05	20.23
OVIEDO (3/87)	8,348.75	119,267.86	0.09778X	432.23	108.06	7.56
PALM BAY (11/89)	37,422.46	534,606.57	0.43830X	1,937.43	484.36	33.91
PALM BEACH COUNTY (10/89)	432,673.99	6,181,057.00	5.06754X	22,400.35	5,600.09	392.01
PALM BEACH (10/87)	27,896.38	398,519.71	0.32673X	1,444.25	361.06	25.27
PENNSBORO PINES (3/87)	60,796.45	868,520.71	0.71206X	3,147.55	786.89	55.08
POMPANO BEACH (1/86)	121,561.88	1,736,598.29	1.42575X	6,293.49	1,573.37	110.14
PORT ORANGE (2/90)	19,837.21	283,388.71	0.23234X	1,027.01	256.75	17.97
RIVIERA BEACH (10/90)	33,187.56	474,108.00	0.38870X	1,718.18	429.55	30.07
ROYAL PALM BEACH (8/87)	12,415.19	177,359.86	0.14541X	642.76	160.69	11.25
ST. AUGUSTINE BEACH (4/90)	3,704.44	52,920.57	0.04339X	191.79	47.95	3.36
ST. AUGUSTINE (3/90)	12,086.88	172,669.71	0.14156X	625.76	156.44	10.95
WEST PALM BEACH (5/88)	136,988.95	1,956,985.00	1.60443X	7,092.18	1,773.04	124.11
WILTON MANORS (3/86)	13,750.95	196,442.14	0.16105X	711.91	177.98	12.46
YANKEETOWN (4/90)	442.55	6,322.14	0.00518X	22.91	5.73	0.40
	4,337,170.05	62,008,445.65		224,720.65	56,180.16	3,929.51

See Pages
44-46
also Page 11

FOI 001W 002662

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2/21/4
1/17/9

4	2	1	2	3	1	9	1
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See Page
54-59

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2/21/8
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+42.12/31/91

FOI(b)(7) 002664

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2021/4
11/17/19

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41	Index		
42	R Recalculated by staff		40-1
43	T Footed		-4 -8 1-1

2/21/4
1/17/9

442.123191

P_6

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8/18/19

442.1231/91

FOI/501W 002667

114 WA 4111 A11A113700 A/PY 017001 44 0702

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18

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002668

FILED MAR 14 1964 AUSTIN TEXAS 17001 J-4 8707

Out of Period Revenues

2/11/40
12/15/92

(Not audited)

This backup was provided for
out of Period Revenue ^{adp} 40-1
however, due to time limitations 1-4
staff could not audit.

FO/BO/W 002669

[illegible]

12/15/92

(Pb)

(not audited)

20

ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
CRO	5001.1100	458.00	458.00	458.00
G70	5001.1100	31,869,341.36	31,745,790.11	31,712,932.25
G72	5001.1100	4,123,127.97	4,159,917.08	4,114,673.67
XNO	5001.1100		(19,209.02)	(31,224.00)
1LO	5001.1100	974.00	510.92	974.00
H60	5001.1300	777,039.76	755,001.38	767,112.16
H62	5001.1300			
110	5001.2100	31,066,710.35	30,972,612.49	30,923,833.27
112	5001.2100	34,053.29	37,167.33	14,620.99
900	5001.2300	319,567.70	281,032.51	246,918.44
970	5001.3100	113,594.33	113,765.41	115,119.45
972	5001.3100	2.30	2.30	2.30
G10	5001.9110	19,697.48	18,036.98	21,258.18
G12	5001.9110	287.80	287.80	287.80
IAO	5001.9110			
SFO	5001.9110	12,049.40	11,327.61	10,693.90
G20	5001.9130	6,356.05	23,042.37	2,462.19
IDO	5001.9130	2,386.18	4,122.79	2,581.68
4NO	5001.9130			
G40	5001.9210	22.45	22.45	22.45
IWO	5001.9210			
G50	5001.9230			
IXO	5001.9230			
K80	5001.9230			
CFO	5001.9900	21,770.58	34,093.50	7,161.70
D63	5002.1100	49,222.82	48,269.01	47,507.63
D64	5002.1100			
D65	5002.1100	594.20	753.60	43.41
D66	5002.1100			
D82	5002.1300			
D83	5002.1300	(152.49)	(11.71)	(0.76)
D93	5002.2100	379,294.36	376,451.89	366,992.83
D94	5002.2100			
D95	5002.2100	16,144.17	18,459.13	4,584.35
D96	5002.2100			
DB2	5002.2300			
DB3	5002.2300	(4,835.84)	(1,681.32)	(2,752.02)
GGO	5004.1000	80,116.51	89,945.28	85,292.96
GG2	5004.1000			
OKO	5004.1000	198,847.02	199,886.72	204,267.88
700	5004.1000			
702	5004.1000			
DPO	5010.1200	1,118,228.36	1,166,303.05	1,073,080.31
O60	5010.3110			
OBO	5010.3130			
OCO	5010.3210	502,110.28	495,785.04	479,665.43
OEO	5010.3230	311,332.49	315,322.26	317,131.78
DD3	5010.4100			
DJO	5010.5280	102,671.58	100,025.14	103,342.67
O90	5010.9000			
CXB	5060.1100		796.62	1,412.16

FOI(b)(7) 002670

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2.

FOI/501W 002671

THE WAIVER PULITZER COMPANY (708) 345-8700

(Pb)

22

FLORIDA

ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
T30	5100.2400	419,373.79	509,464.75	315,934.39
1D0	5100.5100	312.55		
7L0	5100.5100			
1E0	5100.5200			
7M0	5100.5200			
AA0	5111.2100			
AS0	5111.2100	1,463,782.27	1,546,497.32	1,720,775.83
QI0	5111.2100	24,330.14	25,333.67	27,075.89
QI2	5111.2100			
T60	5111.2100	11,194.86	10,104.27	9,599.96
4L0	5111.2100			
T70	5112.2100	98.05	189.10	132.67
OIO	5112.2100	512,686.40	511,684.27	544,555.27
4M0	5112.2100			
5D0	5112.2100			
5D2	5112.2100			
IRO	5112.4100			
T80	5112.4100	3,251.04	2,886.50	3,056.38
WX0	5112.4100	679.03	1.22	42.00
X20	5112.4100	5,032.11		
T90	5112.4200	573.43	431.42	678.23
1A0	5112.4200	293.98		
1B0	5112.4200			
ENO	5160.3110	167,559.50	158,299.05	166,812.40
W80	5160.3110	835.80	771.38	773.32
W90	5160.3110	293.81	268.15	293.71
OJO	5160.3110			
EPO	5160.3120	141,187.95	133,671.50	136,262.95
XOO	5160.3120	742.17	702.32	704.53
K60	5160.3190	1,890.68	2,756.15	696.35
BBO	5160.3900			
CCO	5160.3900			
C11	5160.3900			
D11	5160.3900			
Q90	5160.3900	11,367.27	10,954.50	10,449.55
5H0	5160.3900	4,360.70	4,141.75	3,902.30
IJU	5264.9900	15,847.27	12,783.09	29,154.83
XZ2	5264.9900			
XZ3	5264.9900			
DQ0	9004.2000			
DT0	9004.2000	3,027.92	26,851.52	26,913.49
DT1	9004.2000	7,659.46	68,043.00	67,977.81
510	9004.2000	788,550.47	736,462.67	762,791.31
514	9004.2000			
		120,546,143.09	118,947,470.26	119,313,815.04
OPT.2 REVENUES		61,754,332.71	57,482,561.86	58,121,112.57
& TO STATE		51.228792%	48.326006%	48.712810%

FOI BOKW 002672

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23

Pd

THE ASSOCIATION COMPANY (700) 345-0707

8/11/92
12/15/92

24

ACCOUNT ; CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
EO3	5060.1100	7,344,624.99	7,357,820.56	7,384,475.88
XLO	5060.1100	873,085.84	891,552.78	856,941.08
DJ2	5060.1200			
DJ3	5060.1200	12,135,176.61	12,237,483.15	12,427,270.50
QEO	5060.1200	19,695.37	17,288.38	17,354.26
DK3	5060.1300	21,088.01	30,098.06	30,733.42
DK4	5060.1300			
DL3	5060.1900			
3NO	5060.1900	23,201.00	23,653.00	25,432.00
3PO	5060.1900	792.00	663.00	1,077.00
920	5060.2100	32,333.39	31,377.68	32,291.47
B40	5060.2300	1,639.81	3,531.00	3,548.69
E10	5060.2300	40,566.54	9,082.58	42,905.27
DF0	5060.3100	289.69	281.91	161.70
R20	5060.3100	898,077.65	875,238.60	957,580.16
DGO	5060.3200	582.66	505.07	244.98
R30	5060.3200	1,270,441.35	1,481,879.43	1,334,904.49
DM3	5060.3300			
K40	5060.3900	24,840.33	33.90	42,034.55
J10	5060.5100	116,716.68	42,741.03	96,010.33
JZ0	5060.5300			
AQ0	5060.9100			
CXM	5060.9100			
CX4	5060.9100	25,518.02	28,789.51	29,004.08
CX5	5060.9100	1,010.15	992.43	1,008.81
CX6	5060.9100	7,807.92	7,796.95	7,804.73
CX7	5060.9100	3.25	3.25	3.25
CX8	5060.9100			
CX9	5060.9100			
Q10	5060.9100			
Q20	5060.9100			
Q30	5060.9100	64,795.14	72,125.02	65,497.90
Q40	5060.9100			
Q50	5060.9100			
XW0	5060.9100			
160	5060.9100			
240	5060.9100	16,524.70	16,448.11	16,116.45
610	5060.9100			
930	5060.9100			
WHO	5084.7110	438,535.42	425,272.05	427,601.78
WJO	5084.7110	252,436.56	254,491.72	253,263.27
WTO	5084.7110			
6RO	5084.7110			
ALO	5100.2100			
CNO	5100.2100			
IF3	5100.2100			
TOO	5100.2100	7,198,522.77	6,995,852.29	7,910,252.24
CPO	5100.2200			
IH3	5100.2200			
T10	5100.2200	11,502,122.89	12,651,917.04	12,547,743.26
FG3	5100.2400	1,022,097.09	1,017,790.36	1,157,763.89

FOI/EO/W 002674

41
42 See Note on Wp 40-1 P
43 $\frac{1-4}{1-3}$ P

THE WALTER HATHAM COMPANY (708) 345-4767

8/11/92
12/15/92

25

OPT.2 REVENUES

STATE

FOI601a 002675

15

41 see. Note on Wp 40-1 P
42 1-4 P
43 1-3 P

THE WALTON PLATING COMPANY (708) 245-8787

~~4/11/00~~
12/15/92

26

ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
CRO	5001.1100			
G70	5001.1100	10,821,484.02	10,825,179.40	10,889,209.19
G72	5001.1100	1,613,004.96	1,693,100.39	1,656,281.31
XNO	5001.1100		(354.00)	(10,794.00)
ILO	5001.1100	974.00	510.92	974.00
H60	5001.1300	338,676.96	334,076.71	331,693.72
H62	5001.1300			
110	5001.2100	11,232,209.35	11,210,705.80	11,154,103.85
112	5001.2100	32,160.74	32,171.76	9,524.19
900	5001.2300	124,815.89	103,763.93	72,854.66
970	5001.3100	35,234.22	35,552.71	35,720.31
972	5001.3100			
G10	5001.9110	5,740.90	2,309.95	2,885.47
G12	5001.9110	287.80	287.80	287.80
IAO	5001.9110			
SFO	5001.9110	6,036.66	6,074.46	5,696.58
G20	5001.9130	500.00	750.61	249.39
IDO	5001.9130	1,088.32	1,169.38	1,322.60
4NO	5001.9130			
G40	5001.9210	22.45	22.45	22.45
IWO	5001.9210			
G50	5001.9230			
IXO	5001.9230			
K80	5001.9230			
CFO	5001.9900	13,951.28	26,429.09	
D63	5002.1100	29,053.22	28,299.38	27,887.09
D64	5002.1100			
D65	5002.1100	71.20	49.52	
D66	5002.1100			
D82	5002.1300			
D83	5002.1300	(55.85)	(2.15)	
D93	5002.2100	159,547.61	157,800.89	151,752.51
D94	5002.2100			
D95	5002.2100	6,302.97	7,130.82	1,533.97
D96	5002.2100			
DB2	5002.2300			
DB3	5002.2300			
GG0	5004.1000	39,234.29	44,970.46	44,489.56
GG2	5004.1000			
OKO	5004.1000			
700	5004.1000			
702	5004.1000			
DPO	5010.1200	479,696.25	548,212.95	404,736.14
O60	5010.3110			
OBO	5010.3130			
OCO	5010.3210	167,820.30	165,767.42	160,797.88
OEO	5010.3230	87,439.44	89,351.10	80,216.89
DD3	5010.4100			
DJO	5010.5200	41,612.98	41,378.07	41,922.00
O90	5010.9000			
CXB	5060.1100		796.62	1,412.16

See Note on $\frac{40-1}{1-4} P_1$

FO/30/W002676 Pa

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~~4/11/02~~
~~12/15/92~~

27

ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
EO3	5060.1100	2,454,466.87	2,444,985.42	2,431,503.67
XLO	5060.1100	308,490.72	296,033.63	299,253.17
DJ2	5060.1200			
DJ3	5060.1200	4,244,633.11	4,247,474.59	4,228,750.97
QEO	5060.1200	12,323.97	11,477.52	11,098.19
DK3	5060.1300	11,564.30	11,495.66	10,791.00
DK4	5060.1300			
DL3	5060.1900			
3NO	5060.1900	6,222.00	5,407.00	6,132.00
3PO	5060.1900	146.00	366.00	142.00
920	5060.2100	6,741.82	6,778.35	6,778.34
B40	5060.2300	1,560.08	808.13	1,012.63
EIO	5060.2300	9,631.27	10,895.28	11,736.33
DFO	5060.3100	25.85	38.12	38.80
R20	5060.3100	290,547.04	272,343.90	296,938.55
DGO	5060.3200	88.85	105.06	110.30
R30	5060.3200	468,338.35	453,988.30	475,925.50
DM3	5060.3300	(0.13)		
K40	5060.3900	39.72	7.67	6.13
JIO	5060.5100	5,869.82	3,753.89	5,672.89
JZO	5060.5300			
AQO	5060.9100			
CXM	5060.9100			
CX4	5060.9100	9,221.64	9,240.09	9,626.75
CX5	5060.9100	258.90	288.42	295.44
CX6	5060.9100	2,149.35	2,150.40	2,149.35
CX7	5060.9100			
CX8	5060.9100	969.66	2,178.40	
CX9	5060.9100			
Q10	5060.9100			
Q20	5060.9100			
Q30	5060.9100	18,119.50	16,914.60	16,172.70
Q40	5060.9100			
Q50	5060.9100			
XWO	5060.9100			
160	5060.9100			
240	5060.9100	5,205.30	5,363.90	4,601.85
610	5060.9100			
930	5060.9100			
WHO	5084.7110	141,138.93	146,095.34	149,914.25
WJO	5084.7110	67,465.81	71,034.09	72,734.57
WTO	5084.7110			
6HO	5084.7110			
ALO	5100.2100			
CNO	5100.2100			
IP3	5100.2100			
TOO	5100.2100	1,704,457.81	1,557,572.78	1,579,106.09
CPO	5100.2200			
IH3	5100.2200			
T10	5100.2200	2,842,126.94	2,660,076.03	2,671,331.72
PG3	5100.2400	245,194.18	235,665.61	224,373.66

FOI(b)(7) 002677

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THE TOTAL INSTITUTIONAL RESERVES BY (P) (M) (S) (R) (T)

4/21/02
12/15/92

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12/15/92

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TYE 12/31/91

12/15/92

29

ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
CRO	5001.1100			
G70	5001.1100	10,523,626.77	10,466,372.03	10,444,923.51
G72	5001.1100	1,592,392.39	1,625,584.52	1,618,986.34
XNO	5001.1100	(9,750.00)	(9,738.00)	(9,720.00)
LLO	5001.1100	707.54	3,360.83	115.76
H60	5001.1300	297,170.50	298,315.69	271,066.82
H62	5001.1300			
110	5001.2100	11,151,150.93	11,071,075.75	11,012,518.43
112	5001.2100	5,512.37	5,505.09	5,530.92
900	5001.2300	50,314.58	55,723.99	58,931.19
970	5001.3100	36,300.80	35,953.59	35,673.07
972	5001.3100			
G10	5001.9110	1,050.95	890.95	919.30
G12	5001.9110	287.23	288.55	750.23
IAO	5001.9110			
5FO	5001.9110	4,193.12	6,233.07	5,948.20
G20	5001.9130			
IDO	5001.9130	1,964.18	1,740.38	
4NO	5001.9130			
G40	5001.9210	24.36	20.41	20.35
IWO	5001.9210			
G50	5001.9230			
IXO	5001.9230			
K80	5001.9230			
CFO	5001.9900	18,614.91		
D63	5002.1100	27,101.81	26,598.31	26,257.61
D64	5002.1100			
D65	5002.1100			
D66	5002.1100			
D82	5002.1300			
D83	5002.1300	(11.56)	(7.83)	
D93	5002.2100	148,634.57	145,787.02	143,612.53
D94	5002.2100			
D95	5002.2100			
D96	5002.2100			
DB2	5002.2300			
DB3	5002.2300	(119.91)	(6.08)	
GGO	5004.1000	45,157.34	55,152.50	54,081.69
GG2	5004.1000			
OKO	5004.1000			
700	5004.1000			
702	5004.1000			
DFO	5010.1200	603,966.70	485,463.97	488,447.27
O60	5010.3110			
O80	5010.3130			
OCO	5010.3210	140,967.38	138,020.89	140,743.69
OEO	5010.3230	81,501.79	73,921.65	62,984.34
DD3	5010.4100			
DJO	5010.5200	51,197.13	42,868.18	43,529.04
O90	5010.9000			
CXB	5060.1100			

FOI/BOIW 002679

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4/21/40
12/15/92

30

ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
EO3	5060.1100	2,391,320.67	2,388,510.15	2,370,850.05
XLO	5060.1100	273,643.20	271,347.21	252,918.71
DJ2	5060.1200			
DJ3	5060.1200	4,106,062.03	4,060,156.28	4,050,250.97
QEO	5060.1200	3,260.87	793.68	633.00
DK3	5060.1300	1,009.73	9,812.47	9,953.93
DK4	5060.1300			
DL3	5060.1900			
3NO	5060.1900	4,828.00	4,748.00	4,915.00
3PO	5060.1900	340.00	154.00	138.00
920	5060.2100	7,085.24	6,735.41	7,454.23
B40	5060.2300	812.15	1,995.81	1,165.92
ET0	5060.2300	8,568.17	9,082.58	10,265.32
DFO	5060.3100	81.21	119.88	92.11
R20	5060.3100	289,599.15	255,266.10	259,250.16
DGO	5060.3200	96.89	101.02	90.85
R30	5060.3200	418,702.10	446,362.90	401,276.24
DM3	5060.3300			
K40	5060.3900	958.68		
J10	5060.5100	37,506.77		
J20	5060.5300			
AQ0	5060.9100			
CXM	5060.9100			
CX4	5060.9100	10,933.63	13,319.40	13,672.76
CX5	5060.9100	357.08	342.55	362.35
CX6	5060.9100	2,577.30	2,578.35	2,575.78
CX7	5060.9100			
CX8	5060.9100			
CX9	5060.9100			
Q10	5060.9100			
Q20	5060.9100			
Q30	5060.9100	15,243.99	17,324.75	15,470.20
Q40	5060.9100			
Q50	5060.9100			
XWO	5060.9100			
160	5060.9100			
240	5060.9100	5,244.35	4,899.13	4,724.30
610	5060.9100			
930	5060.9100			
WHO	5084.7110	165,730.36	166,158.91	174,311.22
WJO	5084.7110	80,761.00	82,926.48	82,146.66
WTO	5084.7110			
6HO	5084.7110			
ALO	5100.2100			
CNO	5100.2100			
IF3	5100.2100			
TOO	5100.2100	1,606,440.62	1,417,945.50	1,469,758.57
CPO	5100.2200			
IH3	5100.2200			
T10	5100.2200	2,640,312.41	2,619,510.50	2,520,682.19
FG3	5100.2400	293,854.45	244,143.80	244,191.69

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FOI(b)(7)(D) 002680

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~~4/11/02~~
12/15/92

TYPE 12/31/91

6.

ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
T30	5100.2400	282,492.97	178,576.81	167,800.48
1DO	5100.5100			
7LO	5100.5100			
1EO	5100.5200			
7MO	5100.5200			
AAO	5111.2100			
A50	5111.2100	385,745.10	316,106.81	360,028.30
QIO	5111.2100	1,691.30	1,712.91	1,765.79
QI2	5111.2100			
T60	5111.2100	3,408.91	2,696.37	3,304.53
4LO	5111.2100			
T70	5112.2100	19.63	21.30	(208.15)
OYO	5112.2100	106,321.67	91,748.65	101,478.52
4MO	5112.2100			
5DO	5112.2100			
5D2	5112.2100			
IRO	5112.4100			
T80	5112.4100	536.66	534.05	476.14
WKO	5112.4100			
X20	5112.4100			
T90	5112.4200	(37.80)	(156.53)	(33.21)
1A0	5112.4200			
1B0	5112.4200			
ENO	5160.3110	39,089.79	32,425.15	32,746.50
W80	5160.3110	337.08	592.67	789.89
W90	5160.3110	207.93	302.37	426.21
OJO	5160.3110			
EPO	5160.3120	40,699.05	41,653.65	37,784.15
XOO	5160.3120	381.98	590.01	730.10
K60	5160.3190	1,816.08	1,110.31	756.17
BBO	5160.3900			
CCO	5160.3900			
C11	5160.3900			
D11	5160.3900			
Q90	5160.3900	2,337.25	2,717.45	2,521.95
SHO	5160.3900	965.90	962.90	954.90
IJU	5264.9900	22,923.82	18,550.98	17,927.62
XZ2	5264.9900			
XZ3	5264.9900			
DQO	9004.2000			
DTO	9004.2000			
DT1	9004.2000			
S10	9004.2000	282,494.37	281,121.88	279,294.83
S14	9004.2000			
		38,308,717.62	37,524,728.06	37,311,015.22
F.2. REVENUES		7,358,255.00	7,263,790.29	7,677,613.57
TO STATE		19.207782%	19.357343%	20.577338%

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FOI001W 002681

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10/6/89

PROGRAM MESSAGE

REPORT PERIOD: 8/26 THROUGH 9/25/89

EARNED BY: SOUTHERN BELL (FLORIDA)

PAGE 1
FORM NP-6000
RETENTION: 1 YR

BILLED BY	MESSAGES REVENUE	STATE TAXES	MS-P TOTAL	MESSAGE VOLUME	MESSAGE RATE	MESSAGE PROCESSING CHARGE	TAX	TOTAL REVENUE	MSGS	REVENUE	ST. TAX	NET REVENUE
8 ALTEL.....												
9 CENTEL.....												
10 FLORIDA.....												
11 GENERAL OF FLORIDA.....												
12 GOLF.....												
13 INSTANTON.....												
14 NORTHERST.....												
15 QUINCY.....												
16 ST. JOE.....												
17 SOUTHLAND.....												
18 UNITED TEL. OF FLORIDA.....												
19 VISTA.....												
TOTAL EARNED.....	\$483,334.71	\$8.00	\$483,334.71	253,726		\$16,298.28		\$506,436.43	22	\$11.89	\$8.00	\$506,352.24

SOUTHERN BELL (FLORIDA)

11-13-92 04:40 PM

(Not audited)

F004

136

Southern Bell Telephone & Telegraph
Out of Fund Revenue
TVE 12/1/91
12/15/92

10-1
1-4
1-3

44-01071-26-01-11

P005

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906

Southern Bell Telephone & Telegraph

4/11/02
12/15/92

FROM MF-ONLINE

IDENTIFICATION: 1 YR

EARNED IT:

SOUTHERN BELT (FLORIDA)

REPORT PERIOD: 5/26 THROUGH 8/25/67

11/7/89

PROGRAM NUMBER 33A184.Y

KILLED BY

SOUTHERN BELLE (FLORIDA)

FD-301a 002683

$$\begin{array}{r} 40-1 \\ 1-4 \\ \hline 1-3 \end{array}$$

F008

4/11/02
12/15/92

SOUTHERN BELL (FLORIDA)

TOTAL EARNED.....	\$379,887.50	99.00	\$379,887.50	137,870	\$15,376.67	\$363,910.83	10	\$55.85	99.00	\$363,855.78
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REVIEWED: 1 YR

11-13-92 04:40 PM

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Southern Bell Telephone & Telegraph
Dept of General Services
NYC 1731/91

~~4/11/02~~
12/15/92

	+	+	-	+	+	+	-	+	-	+	-	-	+
	MESSAGES	STATE	REG-P	MESSAGE	MESSAGE	MESSAGE	MESSAGE	TOTAL	REGS	REFUNDED	ST. TAX	NET	NET
BILLED BY	REVENUE	TAXES	FEES	VOLUME	RATE	CHARGE	TAX	REVENUE		REVENUE		REVENUE	REVENUE
7 #1121.....													
8 #1121.....													
9 FLORIDA.....													
10 GENERAL OF FLORIDA.....													
11 GULF.....													
12 INDIANAPOLIS.....													
13 FORECAST.....													
14 OREGON.....													
15 ST. JOE.....													
16 SOUTHLAND.....													
17 UNITED TEL. OF FLORIDA.....													
18 VISTA.....													
TOTAL EARNED.....	\$452,475.27	\$0.00	\$452,475.27	285,627		\$10,009.56		\$463,484.83	61	\$222.42	\$0.00	\$463,301.29	
SOUTHERN BELL (FLORIDA)													

SOUTHERN BELL (FLORIDA)

FOI(b)(1) 002687

$$\begin{array}{r} 40-1 \\ 1-4 \\ \hline 11-3 \end{array}$$

4/10/90
 FROM: 1 INDIA 10A.1

EARNED BY: SOUTHERN BELL (FLORIDA)

REPORT PERIOD: 2/26/90 THROUGH 3/25/90

FORM NP-6016E
 RENEWAL: 1 YR

FILED BY	MESSAGES REVENUE	STATE TAXES	US-P TOTAL	MESSAGE POLINE	MESSAGE DATE	MESSAGE PROCESSING CHARGE	TAX	TOTAL REVENUE	ROSS	RETURNED REVENUE	ST. TAX	NET REVENUE
6 ALL TEL.....												
7 CENTER.....												
8 FLORIDA.....												
9 CENTRAL OF FLORIDA.....												
10 TEL.....												
11 BOSTON.....												
12 NORTHEAST.....												
13 WYOMING.....												
14 ST. JOE.....												
15 SOUTHWEST.....												
16 UNITED TEL. OF FLORIDA.....												
17 WYOMING.....												
TOTAL EARNED.....	\$215,001.32	① \$9.68	\$215,009.92	136,000		\$9,007.56		\$224,017.34	123	\$264.42	\$9.00	\$224,127.94

SOUTHERN BELL (FLORIDA)

11-13-92 04:48 PM

P010

Southern Bell Telephone & Telegraph
 Out of Service
 TTY 143191

12/15/92

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Southern Bell Telephones & Telegraph
 Out of Bond Revenue
 The 12/1/91

4/11/92
 12/15/92

P011

PROGRAM ACTIVITIES

EARNED BY: SOUTHERN BELL (FLORIDA)

REPORT PERIOD: 3/24/90 THROUGH 4/25/90

FORM WP-0050E
 REVENUE: 1 28

ACTED BY	+ MESSAGE REVENUE	+ STANDARD RENTS	+ NO-9 TOTAL	+ MESSAGE FEE	+ MESSAGE PROCESSING FEE	+ TOTAL REVENUE	+ NO-9 TOTAL	+ MESSAGE REVENUE	+ STANDARD RENTS	+ TOTAL REVENUE
6 ALIVE.....										
7 CENET.....										
8 FLORIDA.....										
9 GENERAL OF FLORIDA.....										
10 GLE.....										
11 INSULATION.....										
12 NORTHWEST.....										
13 GUNNY.....										
14 ST. JOE.....										
15 SOUTHERN.....										
16 UNITED TEL. OF FLORIDA.....										
17 VISTA.....										
TOTAL EARNED.....	\$13,809.30	\$0.00	\$13,809.30	\$0.00	\$16,198.86	\$17,678.32	\$2	\$185.57	\$0.00	\$17,509.35

SOUTHERN BELL (FLORIDA)

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4/11/78
 PROGRAM MESSAGE T

ENTERED BY: SOUTHERN BELL (FLORIDA)

REPORT PERIOD: 4/26 THROUGH 5/25/78

PAGE 1
 FORM MP-6010E
 REVENUE: 1 TB

ENTERED BY	MESSAGES REVENUE	STATE TAXES	IS-P TAX	MESSAGE FOLIO	MESSAGE PROCESSING CHARGE	TAX	TOTAL REVENUE	MESS	RETURNED REVENUE	ST. TAX	NET REVENUE
7 ALTEL.....											
8 CENEL.....											
9 FLORIDA.....											
10 GENERAL OF FLORIDA.....											
11 GOLF.....											
12 INDIANAPOLIS.....											
13 NORTHEAST.....											
14 GENE.....											
15 ST. JOE.....											
16 SOUTHEAST.....											
17 UNITED TEL. OF FLORIDA.....											
18 VISA.....											
TOTAL ENTERED.....	\$34,739.33	10.00	\$34,739.33	275,501	\$15,604.37	\$34,854.94	42	\$30.35	\$9.00	\$33,956.61	

SOUTHERN BELL (FLORIDA)

11-13-92 04:48 PM

P012

Southern Bell Telephone & Telegraph
 Out of Florida Revenue
 FYE 12/31/91
 12/15/92

P08
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70160145 002690

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11-15-92 04:48 PM

P013

19

Southland Bell Telephone & Telegraph
Out of Fund Revenue
TVE 12/15/91
JMM/CO
12/15/92

EARNED BY: SOUTHERN BELL (FLORIDA)		REPORT PERIOD: 5/26 THROUGH 6/25/90		TAXES ON REVENUE DEFERENTIAL: 1 W							
BILLED BY	+ MESSAGES REVENUE	+ STATE TAXES	+ NO-P FUND	+ MESSAGE VOLUME	+ MESSAGE PROCESSING CHARGE	+ INT	+ TOTAL REVENUE	+ ADDS	+ DEFERRED REVENUE	+ ST. TAX	+ NET REVENUE
6 ALTEL.....											
7 CENET.....											
8 FLORIDA.....											
9 GEN. OF FLORIDA.....											
10 GNT.....											
11 DUNN.....											
12 NORTHEAST.....											
13 GUNET.....											
14 ST. TEL.....											
15 SOUTHLAND.....											
16 SOUTHERN TEL. OF FLORIDA.....											
17 VISTA.....											
TOTAL EARNED.....	\$401,465.42	\$8.00	\$401,465.42	255,371	\$17,471.37		\$402,731.25	44	\$81.90	\$8.00	\$402,709.35
SOUTHERN BELL (FLORIDA)											

FO/50/10 002691

11-15-92	04:48 PM	P013	19
40-1	1-14	14	1-15

11-13-92 04:40 PM

FOIA

P06
142

Southland Bell Telephone & Telegraph
Out of Service Revenue
12/15/91
12/15/92

FORM NO-6010E RETENTION: 1 YR												
REPORT PERIOD: 4/26 THROUGH 7/25												
EARNED BY: SOUTHERN BELL (FLORIDA)												
CALLED BY	MESSAGES REVENUE	STATE TAXES	NO-P TOTAL	MESSAGE VOLUME	MESSAGE RATE	MESSAGE PROCESSING CHARGE	TAX	TOTAL REVENUE	NOGS	RETURNED REVENUE	ST. TAX	NET REVENUE
7 ALTEL.....												
8 CENTX.....												
9 FLORIDA.....												
10 GENERAL OF FLORIDA.....												
11 GOLF.....												
12 HAWAIIAN.....												
13 MIDWEST.....												
14 SOUTHWEST.....												
15 ST. JOE.....												
16 SOUTHERN.....												
17 SOUTHERN BEL. OF FLORIDA.....												
18 VISTA.....												
TOTAL EARNED.....	\$492,481.29	99.00	\$492,481.29	256,200		\$17,862.92		\$510,344.37	41	\$93.00	99.00	\$510,324.57
SOUTHERN BELL (FLORIDA)												

FOI(b)(7) 002692

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(P66)
 Southern Bell Telephone & Telegraph
 Out of Service Revenue
 The 12/1/91
 12/15/92
 143

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2010

PAGE 1
 FORM NO-600E
 GENERATION: 1.11

REPORT PERIOD: 7/26 THROUGH 8/25 1990

EARNED BY: SOUTHERN BELL (FLORIDA)

PROGRAM INDUSTRIAL T

OFFICE BY	+ REVENUE	+ STATE EARN	+ IS-P TOTAL	+ MESSAGE REVENUE	+ MESSAGE PROCESSING CHRG	+ FEE	+ TOTAL REVENUE	+ STOS	+ REVENUE	+ ST. TAX	+ NET REVENUE
7 ALBANY.....											
8 ALBANY.....											
9 ALBANY.....											
10 ALBANY OF FLORIDA.....											
11 ALBANY.....											
12 ALBANY.....											
13 ALBANY.....											
14 ALBANY.....											
15 ALBANY.....											
16 ALBANY.....											
17 ALBANY OF FLORIDA.....											
18 ALBANY.....											
TOTAL EARNED.....	\$47,821.50	00.00	\$47,821.50	251,857	\$12,817.44	\$152,679.26	42	\$75.95	00.00	\$451,574.91	

SOUTHERN BELL (FLORIDA)

FO/50110 002693

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40-1	1-4	14
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20/21/00
12/15/92

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Total Intra	\$284,124	\$98,842	\$467,356	\$770,322
Inter NC	\$826	\$64	\$206	\$1,096
Inter Coin	\$0	\$0	\$11	\$11
Total Inter	\$826	\$64	\$217	\$1,107
Grand Total	\$284,950	\$98,906	\$467,573	\$771,429

	Sept 98	FtLdL	Jax	Total
	Miami			
LNC	\$4,582	\$1,476	\$18,520	\$16,498
LC	\$45,281	\$9,953	\$68,697	\$123,851
ver/int	\$118	\$34	\$229	\$381
Total	\$49,821	\$11,463	\$79,446	\$148,730
IntraNC	\$74,529	\$46,847	\$191,832	\$311,608
IntraCoin	\$43,632	\$28,668	\$85,863	\$149,363
IntraCPE	\$19,963	\$11,432	\$33,322	\$64,717
Toll DA	\$372	\$112	\$913	\$1,397
TotIntraToll	\$138,496	\$78,259	\$318,338	\$527,085
TotIntra	\$188,317	\$89,722	\$389,776	\$667,815
InterNC	\$682	\$23	\$1,128	\$1,833
InterCoin	\$3	\$8	\$7	\$18
TotalInter	\$685	\$23	\$1,135	\$1,843
GrandTotal	\$189,002	\$89,745	\$390,911	\$669,658

	TOTAL	Jan	Feb	Mar	Total
LNC	\$76,101	\$43,609	\$177,417		\$297,127
LC	\$657,211	\$185,608	\$951,347		\$1,794,156
ver/int	\$1,919	\$634	\$4,726		\$7,279
Total	\$735,231	\$229,843	\$1,133,490		\$2,098,564
IntraNC	\$1,337,863	\$1,011,718	\$3,085,892		\$5,434,673
IntraCoin	\$889,776	\$446,079	\$1,484,178		\$2,820,033
IntraCPE	\$129,474	\$79,376	\$307,130		\$515,980
Toll DA	\$6,643	\$3,114	\$15,080		\$24,837
TotIntraToll	\$2,362,956	\$1,540,287	\$4,892,280		\$8,795,523
TotIntra	\$3,098,187	\$1,778,130	\$6,025,770		\$10,894,887
InterNC	\$4,420	\$1,859	\$5,351		\$11,630
InterCoin	\$34	\$0	\$162		\$196
TotalInter	\$4,454	\$1,859	\$5,513		\$11,826
GrandTotal	\$3,102,641	\$1,771,989	\$6,031,283		\$10,905,913

See Note on WP $\frac{40-1}{1-4} = 13$

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See below

SEP 89 OCT 89 NOV 89 DEC 89

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TO: ELLIOTT THOMPSON
15409 CAMPANILE
ATL GA

OPTION II CITIES SOUTH/SOUTHEAST FLORIDA
FOR 12 MONTH PERIOD SEPTEMBER 89 THRU AUGUST 90

9-28-90

TAR CODE	CITY NAME	OPT II EFF	SEP 89	OCT 89	NOV 89	DEC 89	JAN 90	FEB 90	MAR 90	APR 90	MAY 90	JUN 90	JUL 90	AUG 90	CITY TOTALS	TAR CODE
001	71 BELLE GLADE	JAN 1 86	10,525.76	10,790.18	10,793.81	10,923.01	10,855.68	10,772.98	10,407.43	11,028.82	10,774.54	10,035.26	10,270.22	10,602.86	127,780.53	001
002	71 BOCA RATON	FEB 1 86	140,810.79	143,147.63	150,632.88	151,119.54	150,248.11	156,159.53	152,368.99	153,938.79	152,510.64	143,241.47	142,545.53	152,768.05	1,786,491.97	002
003	71 BOYNTON BCH	JAN 1 89	53,708.04	53,373.70	56,416.63	58,180.85	58,042.18	59,335.49	59,099.92	59,057.63	56,427.68	55,318.72	50,123.89	56,620.19	675,704.92	003
007	71 DANIA	DEC 1 87	22,113.73	22,072.40	23,306.83	22,978.96	23,316.47	24,443.28	23,850.84	24,429.01	23,626.94	22,827.34	21,915.43	23,848.81	278,730.06	007
008 & 068	71 DAVIE	MAR 1 86	53,024.92	52,701.48	54,888.26	54,264.74	55,704.39	57,257.13	55,889.17	52,253.52	57,354.32	56,418.14	55,127.81	60,221.51	665,107.59	008
010	DELRAY BCH	FEB 1 87	60,569.11	61,209.68	64,002.55	64,062.14	67,646.76	69,427.91	67,457.70	69,950.40	65,522.55	63,383.29	62,055.19	66,340.04	781,627.32	010
013	FT LAUDERDALE	MAY 1 86	305,216.07	302,063.63	313,243.87	314,134.20	309,851.30	319,442.11	315,339.93	325,291.84	315,537.60	302,540.46	291,343.02	315,155.92	3,721,161.95	013
016	FT PIERCE	OCT 1 79													0.00	016
017	GREENACRES	OCT 3 89		16,247.98	17,663.43	17,601.18	18,664.77	18,831.53	18,682.55	18,687.09	17,822.80	16,743.35	17,460.97	18,409.01	196,814.66	017
019	HOLLYWOOD	MAR 1 86	151,386.70	149,276.04	155,143.31	154,641.28	159,313.46	161,727.90	157,403.22	161,823.88	158,854.55	151,563.14	149,723.34	160,037.82	1,870,896.64	019
022	LC WORTH	DEC 1 87	26,802.62	26,112.72	27,750.11	27,236.35	27,498.90	26,682.14	28,330.27	27,731.73	27,399.21	26,372.35	25,287.67	27,218.14	324,402.23	022
023	MANGONIA PARK	AUG 1 87	3,485.91	3,675.97	3,726.19	3,702.34	3,694.51	3,713.43	3,844.82	3,907.89	3,902.06	3,296.79	3,529.97	4,007.14	44,687.02	023
030	MIRAMAR	MAY 1 90										34,633.29	34,162.75	33,460.25	138,821.95	030
037	PALM BEACH	OCT 1 87	26,927.21	27,124.16	29,789.70	30,432.27	32,718.91	32,871.26	32,680.47	32,375.18	29,288.13	27,134.91	25,488.70	27,591.82	354,422.72	037
040	POMPANO BCH	JAN 1 86	114,925.59	114,544.69	118,670.07	117,577.69	119,248.92	124,023.27	121,396.54	124,024.39	119,950.81	113,017.82	112,182.44	121,460.42	1,421,022.65	040
043	ROYAL PALM BCH	AUG 1 87	11,325.46	11,213.45	11,541.58	11,682.39	11,997.12	12,261.49	11,927.97	12,150.76	11,840.29	11,241.28	11,734.81	12,343.50	141,260.10	043
054	WEST PALM BCH	MAY 1 88	127,693.97	127,467.64	131,716.10	131,606.10	131,389.47	135,141.41	134,047.58	138,500.03	130,717.97	131,741.72	123,367.02	136,902.33	1,580,291.34	054
064	CORAL SPRINGS	AUG 3 89	72,782.63	73,928.56	73,928.56	73,116.51	75,853.31	75,691.90	75,889.40	78,793.76	78,430.02	75,021.63	74,787.90	80,973.66	833,271.28	064
067	OAKLAND PARK	JUN 1 88	53,011.08	52,042.48	53,205.32	53,611.79	53,479.59	54,686.46	52,808.67	54,497.05	52,168.45	52,315.91	49,303.83	55,023.36	636,154.19	067
091	RIVIERA BCH	OCT 1 90													0.00	091
098	LIGHTHOUSE POINT	OCT 1 90													0.00	098
102	MALLANDALE	FEB 1 87	38,899.71	37,389.34	40,692.43	40,510.33	43,561.84	43,714.44	42,575.99	41,587.97	38,723.13	36,488.63	35,156.20	38,081.15	477,380.18	102
103	PENROCKE PINES	MAR 1 87	55,414.26	54,758.54	56,642.26	56,634.31	58,424.54	59,287.57	58,500.17	60,211.71	58,706.72	58,155.01	54,324.67	60,125.80	691,185.56	103
105	WILTON MANORS	MAR 1 86	13,301.77	12,773.52	13,235.44	13,187.04	13,291.47	13,471.66	13,400.60	13,422.22	13,228.09	13,199.77	12,113.22	13,866.83	150,711.83	105
200	MIAMI	JUL 1 87	431,738.05	421,711.50	436,006.35	431,855.55	432,950.39	442,458.78	432,111.00	443,497.55	435,904.59	421,667.52	413,653.19	446,013.50	5,189,359.97	200
202	NORTH MIAMI BCH	MAY 1 88	55,697.60	54,572.23	56,831.34	55,314.20	55,441.23	56,907.53	55,822.24	56,819.63	55,266.77	51,540.77	55,776.39	662,032.11		202
204	CORAL GABLES	APR 1 88	95,125.26	95,499.63	89,238.66	91,848.53	93,353.53	95,454.97	90,404.33	95,628.14	94,645.31	89,265.82	89,027.09	93,619.22	1,019,104.69	204
209	FLORIDA CITY	AUG 14 89	3,326.29	3,186.65	3,347.56	3,442.10	3,316.74	3,420.77	3,403.29	3,605.46	3,394.42	3,377.52	3,282.32	3,417.94	40,541.66	209
213	EL PORTAL	NOV 1 89			1,645.89	1,627.28	1,657.64	1,751.05	1,688.99	1,738.06	1,744.95	1,706.60	1,794.00	1,701.28		213
218	MIAMI BEACH	DEC 1 87	111,077.09	100,361.36	103,343.13	104,328.99	109,170.76	111,809.41	108,079.61	110,263.70	105,845.41	102,157.92	99,720.02	107,630.45	1,275,787.85	218
219	MIAMI SHORES VLG	OCT 1 88	10,058.64	9,946.48	10,055.16	9,906.82	10,181.75	10,379.78	10,059.97	10,560.69	10,284.78	9,742.83	9,774.58	10,643.34	121,574.82	219
700	DADE COUNTY	NOV 16 88	1,091,001.15	1,050,503.47	1,095,826.78	1,093,354.99	1,104,781.14	1,128,880.04	1,102,591.60	1,130,370.59	1,118,536.43	1,079,993.88	1,077,139.47	1,148,526.00	13,215,505.54	700
806	PALM BEACH COUNTY	NOV 89	77,221.15	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	74,460.41	806
MONTHLY TOTALS			3,140,132.37	3,009,546.97	3,282,529.57	3,300,349.91	3,585,687.78	3,751,871.26	3,259,283.26	3,760,890.05	3,708,257.53	3,560,622.61	3,505,728.97	3,774,128.36	41,919,046.44	
			SEP 89	OCT 89	NOV 89	DEC 89	JAN 90	FEB 90	MAR 90	APR 90	MAY 90	JUN 90	JUL 90	AUG 90	TOTAL	

Southern Bell Telephone & Telegraph

Out of Period Revenue

1/15/91

2/1/90

1/15/90

Southern Bell Telephone & Telegraph

Out of Period Revenues

TYE 12/31/91

2/11/2

12/15/92

(not audited)

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ORMOND BEACH

8/89	20, 601.23
9/89	20, 601.23
10/89	20, 586.65
11/89	20, 972.67
12/89	21, 135.95
1/90	20, 961.07
2/90	21, 847.11
3/90	21, 600.77
4/90	22, 027.74
5/90	21, 704.27
6/90	20, 590.02
7/90	20, 372.06
8/90	21, 895.07
	254, 294.61

See Note on

$\omega p \cdot \frac{40-1}{1-4} p_1$

FO/BO/W 002696

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C Southern Bell Telephone & Telegraph
 Out of Bond Revenue
 T/E 12/31/91
 8/17/92
 12/15/92

(not available)

1/01	10/01	11/01	12/01	1/02	2/02	3/02	4/02	5/02	6/02	7/02	8/02	TOTAL
0.00									1,361.12	1,383.65	1,458.06	4,202.83
57,306.76	57,063.04	59,695.35	59,328.92	56,616.77	57,915.33	59,071.60	59,317.08	59,215.36	53,828.35	57,319.89	58,578.23	694,441.96
223,393.47	218,081.65	230,396.99	232,311.32	228,212.27	231,221.22	230,137.72	230,676.02	232,154.52	221,570.12	229,342.76	236,185.04	2,735,598.70
6,687.00	6,687.66	6,927.25	6,961.10	7,112.67	7,261.75	7,309.92	7,679.36	7,818.64	7,469.76	7,570.35	8,522.05	80,121.31
0.00	0.00	38,100.47	36,102.95	36,117.40	36,064.96	37,193.05	37,223.93	36,899.94	34,643.65	35,764.06	37,328.01	366,216.02
2,117.49	2,079.66	2,102.31	2,145.53	2,149.69	2,100.40	2,193.20	2,294.29	2,177.30	2,100.96	2,068.20	2,163.47	25,000.50
6,643.65	6,707.60	7,816.42	7,140.67	6,964.11	7,353.36	6,002.09	7,393.34	7,532.47	7,430.19	7,731.50	8,106.62	86,934.58
0.00	0.00	14,836.70	14,072.16	14,209.42	14,968.41	14,002.89	14,167.62	14,067.17	13,591.30	13,209.11	14,283.59	141,020.93
0.00	76,104.10	71,052.72	71,024.04	71,625.78	72,501.44	73,342.50	72,372.69	71,351.51	65,197.47	69,779.30	72,237.02	706,073.93
0.00	0.00	2,109.27	2,121.00	2,090.95	2,162.27	2,162.44	2,311.06	2,159.72	2,606.06	2,741.09	2,600.75	23,385.49
0.00	0.00	0.00	0.00	0.00	19,011.53	19,033.31	19,650.60	19,530.67	10,614.05	10,511.01	19,099.57	135,052.34
0,030.26	0,036.26	0,054.19	0,036.95	0,016.30	0,045.94	0,059.56	0,714.35	0,650.74	0,752.94	0,662.05	0,394.91	103,797.95
60,192.60	61,000.50	62,343.94	60,000.66	60,042.72	61,710.29	60,706.32	60,977.76	50,700.10	55,909.46	56,390.50	60,122.29	720,555.94
10,020.57	10,317.02	10,309.96	10,500.11	10,406.36	10,409.30	11,735.23	12,130.44	11,965.50	11,061.02	11,005.56	12,643.02	132,643.97
3,741.73	3,214.35	3,700.00	3,621.00	3,110.32	3,620.71	3,550.12	3,707.11	3,592.01	3,319.95	3,704.65	3,927.07	42,037.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	522.10	470.20	410.11	453.00	440.90
750.60	750.96	704.20	766.36	764.48	815.24	852.79	893.23	816.34	812.00	922.92	901.15	9,910.51
379,031.21	446,402.96	517,416.01	515,077.05	500,465.32	537,432.95	530,065.10	540,066.06	537,303.07	507,053.27	510,050.36	540,674.95	6,094,720.99

**NORTH FLORIDA
CITY TAX COLLECTED
1/89 TO 2/90**

See Note on 409-1/1-4/1-3 P.

FOI/2012 002697

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See Note on Page 40-41

FD-301a 002698

MUNICIPALITIES	CITY TAX 9/89 - 8/90	(COL. B / RATE) REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. C / RATE) 1,429,909,138.50 PERCENTAGE TO STATE	(COL. D X 10,905,913) PORTION OF MESSAGES BILLED ELSEWHERE	(COL. E X .47) SOUTHERN BELL'S PORTION OF MESSAGE REVENUE	(COL. F X RATE)	TAX 9/89 - 8/90	TAX 9/88 - 8/89	TAX 9/87 - 8/88	TAX 9/86 - 8/87	TAX 9/85 - 8/86	TOTAL TAX
ALTAMONTE SPRINGS (7/89)	25,800.58	368,579.71	0.02578X	2,808.11	1,319.81	92.39	14.46	0.00	0.00	0.00	0.00	107.05
BELL GLADE (1/86)	127,788.53	1,825,436.14	0.12766X	13,907.50	6,536.52	457.56	439.77	415.02	395.25	250.96	1,954.55	26,887.91
BOCA RATON (2/86)	1,786,491.97	25,521,313.86	1.78649X	194,439.92	91,386.76	6,397.07	6,092.45	5,802.33	5,526.03	3,070.02	3,944.09	3,944.09
BOYNTON BEACH (1/89)	675,704.92	9,424,356.00	0.67570X	73,325.34	34,462.91	2,412.40	1,531.48	0.00	0.00	0.00	0.00	8,505.79
CORAL GABLES (4/88)	1,819,104.69	14,558,438.43	1.81815X	110,918.29	52,131.60	3,649.21	3,475.44	1,379.14	0.00	0.00	0.00	3,228.32
CORAL SPRINGS (8/89)	835,271.28	11,932,446.86	0.83449X	90,910.05	42,727.72	2,990.94	2,537.38	0.00	0.00	0.00	0.00	84,866.48
DADE COUNTY (11/88)	13,213,505.54	188,784,364.86	13.20114X	1,438,144.12	675,927.73	47,314.94	37,551.54	478.94	0.00	0.00	0.00	2,627.59
DANIA (12/87)	278,738.08	3,981,858.00	0.27873X	30,336.69	14,258.25	998.08	2,268.31	2,160.20	2,057.33	979.68	9,847.04	250.79
DAVIE (3/86)	665,187.59	9,501,337.00	0.66449X	72,389.61	34,023.12	2,381.42	2,068.35	76.54	35.81	0.00	0.00	420.83
DAYTONA BEACH SHORES (10/86)	25,385.69	384,437.25	0.04089X	4,434.19	2,124.24	428.83	0.00	0.00	0.00	0.00	0.00	9,413.42
DELAND (11/89)	141,808.91	2,044,498.71	0.14180X	15,349.44	7,214.24	2,798.85	2,465.57	2,538.44	1,410.36	0.00	0.00	116.90
DELRAY BEACH (2/87)	161,822.32	11,166,196.87	0.16182X	85,871.50	39,945.60	2,798.85	2,465.57	2,538.44	1,410.36	0.00	0.00	50.76
DUNEDIN (3/87)	9,918.51	130,417.00	0.09918X	2,518.88	1,183.87	33.52	33.82	15.34	0.00	0.00	0.00	1,194.54
EL PORTAL (11/89)	17,811.28	243,818.29	0.01781X	1,851.49	878.28	50.76	0.00	0.00	0.00	0.00	0.00	225.82
FERNANDINA BEACH (4/87)	143,797.68	1,482,822.84	0.14379X	11,297.22	5,309.69	371.68	333.98	337.12	133.78	0.00	0.00	53,263.42
FLORIDA CITY (2/89)	48,541.84	579,158.00	0.04854X	4,412.45	2,873.85	145.17	80.45	0.00	0.00	0.00	0.00	8,677.92
FT LAUDERDALE (3/86)	3,721,161.95	53,159,454.43	3.72116X	405,007.37	190,353.47	13,324.74	12,690.23	12,085.93	11,510.41	3,454.18	0.00	5,769.26
FT PIERCE (10/90)	0.00	0.00	0.00000X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,696.00
GAINESVILLE (2/87)	720,555.94	10,293,456.29	0.72055X	78,424.55	36,859.54	2,580.17	2,457.30	2,340.29	1,500.16	0.00	0.00	1,308.56
GREENACRES (12/89)	196,814.64	2,811,638.00	0.19681X	21,421.10	10,067.92	528.57	0.00	0.00	0.00	0.00	0.00	1,488.72
HALLANDALE (2/87)	477,300.18	6,819,716.86	0.47730X	51,957.54	24,420.05	1,709.40	1,628.08	1,550.48	861.58	0.00	0.00	1,038.56
HOLLYWOOD (3/86)	1,870,696.64	26,724,237.71	1.86995X	203,684.66	95,694.19	6,698.59	6,379.61	6,075.82	5,786.50	2,755.47	0.00	3,233.00
LAKE HART (2/86)	86,934.58	1,241,922.57	0.08693X	9,461.87	4,447.08	311.30	296.47	282.35	268.91	149.39	0.00	21,756.20
LAKE MORTH (12/87)	324,482.23	4,634,317.57	0.32410X	35,307.60	16,594.57	1,161.62	1,106.30	1,053.62	752.59	0.00	0.00	283.77
LAUDERHILL (1/91)	0.00	0.00	0.00000X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIGHTHOUSE POINT (10/90)	0.00	0.00	0.00000X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MALABAR (6/90)	4,204.83	60,669.00	0.04204X	457.65	215.10	3.76	0.00	0.00	0.00	0.00	0.00	469.07
MARGONIA PARK (8/87)	44,687.02	638,386.00	0.04468X	4,863.69	2,283.95	160.02	152.40	145.14	11.52	0.00	0.00	10,622.30
MELBOURNE (1/86)	894,441.96	9,920,599.43	0.89444X	75,582.34	35,523.70	2,458.66	2,348.25	2,255.47	2,148.07	1,363.83	0.00	12,626.86
MIAMI BEACH (12/87)	1,275,787.85	10,225,540.71	1.27578X	136,835.41	65,262.04	4,548.34	4,350.80	3,107.72	0.00	0.00	0.00	815.39
MIAMI SHORES VILLAGE (10/88)	121,576.82	1,736,183.14	0.12157X	13,232.08	6,219.08	435.34	380.05	0.00	0.00	0.00	0.00	55,811.23
MIAMI (7/87)	5,189,559.97	74,136,571.00	5.18955X	544,826.28	265,468.35	18,582.78	17,697.89	16,855.13	2,675.42	0.00	0.00	163.70
MIAMI BEACH (3/90)	138,821.95	1,985,170.71	0.13882X	15,109.24	7,101.34	165.70	0.00	0.00	0.00	0.00	0.00	5,345.06
NORTH MIAMI BEACH (5/88)	462,032.11	9,457,401.57	0.46203X	72,054.88	33,865.79	2,370.61	2,257.72	2,148.07	1,363.83	0.00	0.00	4,963.95
OAKLAND PARK (6/88)	434,154.19	9,087,917.00	0.43415X	69,238.36	32,542.03	2,277.94	2,169.47	2,055.20	1,955.20	0.00	0.00	40,501.03
ORLANDO (3/86)	2,735,598.70	39,679,981.43	2.73559X	297,739.70	139,937.64	9,795.64	9,329.18	8,884.93	8,461.84	4,029.43	0.00	1,038.56
ORLANDO BEACH (1/88)	234,294.61	3,632,780.14	0.23429X	27,677.16	13,008.24	910.58	578.15	0.00	0.00	0.00	0.00	1,092.79
OVIEDO (3/87)	88,121.31	1,258,875.86	0.08812X	9,591.03	4,507.78	315.54	300.52	286.21	136.29	0.00	0.00	1,403.73
PALM BAY (11/89)	344,216.02	5,231,657.43	0.34421X	39,858.57	18,733.53	1,092.79	0.00	0.00	0.00	0.00	0.00	3,233.00
PALM BEACH COUNTY (10/89)	3,476,204.63	49,631,494.71	3.47620X	378,128.00	177,729.53	11,403.73	11,055.20	10,699.00	10,350.00	0.00	0.00	8,146.03
PALM BEACH (10/87)	354,422.72	5,063,181.71	0.35442X	38,575.00	18,130.25	1,269.12	1,208.68	1,155.20	1,099.00	0.00	0.00	2,349.76
PEMBROKE PINES (3/87)	691,185.54	9,874,079.43	0.69118X	75,227.91	35,357.12	2,475.00	2,357.14	2,244.90	2,136.20	0.00	0.00	3,43
POMPANO BEACH (1/86)	1,421,022.65	20,300,323.57	1.42102X	154,862.42	72,691.43	5,088.40	4,846.10	4,615.33	4,395.55	2,790.83	0.00	283.77
PORT ORANGE (2/90)	133,852.34	1,946,747.71	0.13385X	14,786.05	6,949.43	283.77	0.00	0.00	0.00	0.00	0.00	0.00
RIVIERA BEACH (10/90)	0.00	0.00	0.00000X	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROYAL PALM BEACH (8/87)	141,260.18	2,018,001.43	0.14126X	15,374.60	7,226.06	505.82	481.74	458.80	36.41	0.00	0.00	1,482.77
ST. AUGUSTINE BEACH (4/90)	42,837.50	611,964.29	0.04283X	4,642.39	2,191.32	63.91	0.00	0.00	0.00	0.00	0.00	63.91
ST. AUGUSTINE (3/90)	132,843.97	1,897,771.00	0.13284X	14,438.60	6,795.54	237.84	0.00	0.00	0.00	0.00	0.00	237.84
WEST PALM BEACH (3/88)	1,580,291.34	22,575,590.57	1.57881X	171,997.24	80,836.71	5,458.71	5,389.25	5,170.87	4,900.93	233.78	0.00	12,758.83
WILTON MANORS (3/86)	158,711.83	2,267,311.86	0.15871X	17,274.03	8,118.79	548.32	541.25	515.48	490.93	0.00	0.00	2,349.76
YANKEETOWN (4/90)	2,312.47	33,635.29	0.00231X	251.69	118.29	3.43	0.00	0.00	0.00	0.00	0.00	3.43
	47,487,193.94	678,827,967.94		5,171,804.00	2,430,748.25	167,638.92	134,734.78	80,155.27	49,478.88	19,277.53		451,285.37

See Page 39-41

(not audited)

Southern Bell Telephone & Telegraph
Out of Fund Revenue
The 12/31/92
12/15/92

MUNICIPALITIES	CITY TAX COLLECTED 9/80 - 8/90	REVENUE ASSOCIATED WITH TAX COLLECTED	(COL. E / RATE) 1,429,999,138.50 PERCENTAGE TO STATE	(COL. F / RATE) 4,000,000 PORTION OF MESSAGE BILLED INSIDE STATE	(COL. G / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	(COL. H / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	(COL. I / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	(COL. J / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	(COL. K / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	(COL. L / RATE) 4,000,000 PORTION OF MESSAGE BILLED OUTSIDE STATE	TOTAL TAX
ALAMOGADO SPRINGS (7/89)	25,808.54	368,579.71	0.025788	1,158.63	417.11	29.20	4.63	0.80	0.00	0.00	33.83
BELL BLADE (1/86)	127,708.53	1,825,434.14	0.127648	5,738.28	2,868.78	144.40	137.72	131.74	124.91	79.31	617.71
BONA BAY (2/86)	1,786,491.97	25,521,313.86	1.786422	80,226.53	25,881.55	2,821.71	1,925.44	1,833.75	1,746.43	978.26	8,197.54
BOYFORD BEACH (1/89)	473,784.92	9,424,354.80	0.473872	39,254.27	10,891.54	742.41	484.07	0.00	0.00	0.00	1,246.48
CORAL BARLES (4/88)	1,819,104.69	14,358,438.43	1.819152	43,763.24	16,473.49	1,153.28	1,098.57	433.86	0.00	0.00	2,687.51
CORAL SPRINGS (8/89)	835,271.26	11,932,446.84	0.835492	37,989.78	13,503.52	943.25	75.82	0.00	0.00	0.00	1,028.27
DANE CREEK (11/88)	13,213,503.54	188,744,384.86	13.213542	593,382.06	215,617.82	14,953.25	11,867.46	0.00	0.00	0.00	24,828.90
DANIELA (12/87)	278,738.06	3,981,858.08	0.278672	12,517.91	4,886.13	315.43	300.41	234.58	0.00	0.00	830.41
DAYBE (3/86)	685,187.59	9,581,537.08	0.685492	29,868.19	10,752.55	752.48	716.84	682.78	650.79	389.62	3,112.82
DAYTONA BEACH SHORES (10/86)	23,365.49	584,637.25	0.040892	1,837.81	681.61	26.44	26.28	17.28	11.32	0.00	79.26
DELAND (11/89)	141,828.91	2,014,698.71	0.141892	6,333.23	2,779.96	153.00	0.00	0.00	0.00	0.00	133.08
DELRAY BEACH (2/87)	781,627.32	11,144,184.57	0.781692	35,188.77	12,536.28	884.54	842.42	802.38	445.72	0.00	2,974.99
DEMBELLAN (3/87)	9,918.51	138,617.88	0.025728	1,039.30	374.15	11.22	10.49	10.18	4.85	0.00	34.94
EL PORTAL (11/89)	17,841.28	243,918.29	0.017808	743.95	275.82	16.84	0.00	0.00	0.00	0.00	14.84
FLORIAN BEACH (4/87)	183,777.49	1,442,822.86	0.183792	4,661.27	1,478.86	117.44	111.87	106.54	42.28	0.00	378.14
FLORIAN CITY (2/89)	48,541.86	579,158.88	0.048592	1,829.39	633.41	43.88	25.49	0.00	0.00	0.00	71.37
FT LAUDERDALE (3/86)	3,721,641.93	53,199,456.43	3.721642	167,187.33	60,548.44	4,211.18	4,018.58	3,819.68	3,437.71	1,154.83	16,833.82
FT PIERCE (10/90)	0.00	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GAINESVILLE (2/87)	720,535.94	10,293,656.29	0.720536	32,354.22	11,648.96	815.43	774.60	739.62	418.98	0.00	2,742.54
GREENSBORO (12/89)	195,814.66	2,811,634.08	0.195815	8,834.41	3,861.83	167.85	0.00	0.00	0.00	0.00	167.85
HALLANDALE (2/87)	477,388.18	6,819,716.86	0.477388	21,437.85	7,717.43	540.23	514.51	490.81	272.23	0.00	1,816.98
HOLLAND (2/86)	1,878,686.44	26,724,237.71	1.878686	84,887.93	30,342.86	2,117.88	2,016.19	1,920.18	1,828.74	870.83	8,752.95
LACE HART (2/86)	86,934.58	1,261,922.57	0.086932	3,984.88	1,485.44	98.38	89.23	84.98	47.21	0.00	413.51
LAKE HART (12/87)	326,482.23	4,634,317.57	0.326482	14,548.83	5,244.49	367.11	349.63	332.98	237.83	0.00	1,287.58
LAUDERHILL (1/91)	0.00	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIGHTHOUSE POINT (10/90)	0.00	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MALABAR (4/90)	4,204.85	60,069.08	0.004205	188.83	67.88	1.19	0.00	0.00	0.00	0.00	1.19
MARGHERA PARK (8/87)	44,487.82	438,386.08	0.044488	2,036.77	722.44	58.57	48.46	45.87	3.64	0.00	168.26
MELBOURNE (1/86)	694,441.94	9,920,599.43	0.694442	31,185.31	11,286.78	785.87	748.45	712.81	678.87	431.83	3,357.03
MIAMI BEACH (12/87)	1,275,787.45	18,225,548.71	1.275787	57,282.19	20,625.19	1,443.76	1,375.91	982.15	0.00	0.00	3,880.93
MIAMI SHORES VILLAGE (10/84)	129,574.82	1,734,785.44	0.129575	5,439.68	1,885.45	137.58	129.11	0.00	0.00	0.00	237.69
MIAMI (7/87)	3,189,559.97	44,136,571.80	3.189560	233,649.22	85,887.48	5,872.34	5,595.18	5,326.84	845.53	0.00	17,636.38
MIRAMAR (5/90)	138,821.95	1,985,170.71	0.138822	6,234.12	2,364.28	92.37	0.00	0.00	0.00	0.00	92.37
NORTH BEACH BEACH (5/88)	662,832.11	9,437,681.57	0.662832	29,738.67	10,782.83	749.28	713.32	226.51	0.00	0.00	1,489.23
ORLANDO PARK (4/86)	634,154.19	9,887,917.00	0.634154	28,547.97	10,284.47	719.91	685.43	163.25	0.00	0.00	1,568.79
ORLANDO (5/86)	2,735,598.70	39,879,981.43	2.735599	122,848.35	44,225.41	3,095.78	2,948.34	2,807.96	2,474.25	1,275.45	12,799.88
OWENSBORO (1/86)	254,294.61	3,632,788.14	0.254295	11,619.48	4,111.89	287.78	182.71	0.00	0.00	0.00	478.49
OWENSBORO (3/87)	88,121.31	1,258,875.86	0.088121	3,957.29	1,436.62	99.72	94.92	90.43	43.97	0.00	328.22
PALM BAY (11/89)	346,216.82	5,231,657.43	0.346217	14,445.77	5,980.48	345.34	0.00	0.00	0.00	0.00	345.34
PALM BEACH COUNTY (10/89)	1,474,284.63	20,431,494.71	1.474285	154,917.15	56,156.17	3,684.08	3,484.08	0.00	0.00	0.00	3,484.08
PALM BEACH (12/87)	354,422.72	5,063,181.71	0.354423	15,916.17	5,719.82	481.99	381.99	333.48	0.00	0.00	1,118.56
PEMBROKE PINES (3/87)	697,185.54	9,874,879.43	0.697186	31,639.28	11,178.14	782.19	744.94	709.47	337.84	0.00	2,574.44
POWERS BEACH (1/86)	1,621,022.65	20,380,325.57	1.621023	63,814.29	22,973.16	1,608.12	1,531.54	1,458.61	1,389.15	882.00	6,847.43
PORT CHARLIE (2/90)	135,852.34	1,948,747.71	0.135852	6,188.74	2,196.27	89.68	0.00	0.00	0.00	0.00	89.68
PORT CHARLIE (10/90)	0.00	0.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ROYAL PALM BEACH (8/87)	141,268.18	2,018,081.43	0.141268	6,343.61	2,283.78	159.86	152.25	145.80	11.51	0.00	468.61
ST. JOHNS BEACH (4/90)	62,837.58	811,964.29	0.062838	1,821.72	682.54	28.28	0.00	0.00	0.00	0.00	28.28
ST. LUCAS BEACH (3/90)	132,843.97	1,897,771.08	0.132844	5,985.66	2,677.64	75.17	0.00	0.00	0.00	0.00	75.17
WEST PALM BEACH (3/88)	1,582,291.34	22,375,599.57	1.582291	78,966.46	25,547.98	1,788.36	1,703.29	548.78	0.00	0.00	4,032.26
WILSON HARBOR (3/86)	158,711.83	2,267,311.86	0.158712	7,827.32	2,545.84	179.41	171.84	162.91	155.15	73.88	742.61
WINTERGARDEN (4/90)	2,312.47	33,895.29	0.002312	93.85	37.38	1.09	0.00	0.00	0.00	0.00	1.09
	47,487,195.96	678,827,967.96		2,133,983.13	748,295.13	52,988.81	42,581.18	25,331.99	15,637.13	6,092.40	142,622.64

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See pages
39-41

FD/BO/10 002699

(98)
Southern Bell Telephone & Telegraph
Out of Pouch Revenue
12/15/92
12/15/92

2/8/40
12/15/98

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not audited)

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See Pages 132-143

9/89-8/90	A ALL TEL	B GENERAL OF FLA	C UNITED TEL OF FLA	TOTAL THREE COUNTRIES (2)	TOTAL EARNED (1)	ALL OTHER (1) (2)	
9/89 11	■			343,343.51	483,334.71	99,991.28	
10/89 12	■			344,679.31	482,771.48	98,842.89	
11/89 13	■			294,592.62	389,533.28	94,962.66	
12/89 14	■			271,983.44	358,813.46	86,818.02	
1/90 15	■			283,667.93	379,887.58	94,219.53	
2/90 16	■			343,683.26	432,493.27	108,888.81	
3/90 17	■			163,921.21	215,489.92	51,568.71	
4/90 18	■			333,682.39	383,869.38	50,286.99	
5/90 19	■			314,844.79	369,739.33	55,694.34	
6/90 20	■			315,492.97	428,463.62	104,972.65	
7/90 21	■			389,689.11	488,481.29	98,592.18	
8/90 22	■			353,813.85	471,868.54	115,254.69	
TOTALS	574,343.11	496,341.93	2,525,951.33	3,596,636.41	4,653,969.78	1,839,333.29	8.23
AS ORIGINALLY REPORTED					4,494,935.00		8.36
UNEXPLAINED DIFFERENCE					161,834.78		(8.13)

See Note on W.F. $\frac{40-1}{1-4} p_1$
 $\frac{1-2}{1-2}$

RC 11/13/12

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Southern Bell Telephone & Telegraph
Out of Period Revenues
TVE 1431/91

u/m/r
12/15/92

(not audited)

		SOUTH AND SOUTHEAST FLORIDA		
ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
CRO	5001.1100	458.00	458.00	458.00
G70	5001.1100	21,047,857.34	20,920,610.71	20,823,723.06
G72	5001.1100	2,510,123.01	2,466,816.69	2,458,392.36
XNO	5001.1100		(18,855.02)	(20,430.00)
1LO	5001.1100			
H60	5001.1300	438,362.80	420,924.67	435,418.44
H62	5001.1300			
110	5001.2100	19,834,501.00	19,761,906.69	19,769,729.42
112	5001.2100	1,892.55	4,995.57	5,096.80
900	5001.2300	194,751.81	177,268.58	174,063.78
970	5001.3100	78,360.11	78,212.70	79,399.14
972	5001.3100	2.30	2.30	2.30
G10	5001.9110	13,956.58	15,727.03	18,372.71
G12	5001.9110			
IAO	5001.9110			
5FO	5001.9110	6,012.74	5,253.15	4,997.32
G20	5001.9130	5,856.05	22,291.76	2,212.80
IDO	5001.9130	1,297.86	2,953.41	1,259.08
4NO	5001.9130			
G40	5001.9210			
IWO	5001.9210			
G50	5001.9230			
IXO	5001.9230			
K80	5001.9230			
CFO	5001.9900	7,819.30	7,664.41	7,161.70
D63	5002.1100	20,169.60	19,969.63	19,620.54
D64	5002.1100			
D65	5002.1100	523.00	704.08	43.41
D66	5002.1100			
D82	5002.1300			
D83	5002.1300	(96.64)	(9.56)	(0.76)
D93	5002.2100	219,746.75	218,651.00	215,240.32
D94	5002.2100			
D95	5002.2100	9,841.20	11,328.31	3,050.38
D96	5002.2100			
DB2	5002.2300			
DB3	5002.2300	(4,835.84)	(1,681.32)	(2,752.02)
GGO	5004.1000	40,882.22	44,974.82	40,803.40
GG2	5004.1000			
OKO	5004.1000	198,847.02	199,886.72	204,267.88
700	5004.1000			
702	5004.1000			
DPO	5010.1200	638,532.11	618,090.10	668,344.17
O60	5010.3110			
O80	5010.3130			
OCO	5010.3210	334,289.98	330,017.62	318,867.55
OEO	5010.3230	223,893.05	225,971.16	236,914.89
DD3	5010.4100			
DJO	5010.5200	61,058.60	58,647.07	61,420.67
O90	5010.9000			
CXB	5060.1100			

See Note on (40-1 P. 1-5)

FO/CO/W 002701

See Note on (40-1 P. 1-5)

(40-1 P. 1-5)

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ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
EO3	5060.1100	5,155,313.52	5,131,681.64	5,108,923.19
XLO	5060.1100	653,484.29	642,960.91	634,494.25
DJ2	5060.1200			
DJ3	5060.1200	8,707,112.61	8,661,680.64	8,638,988.99
QEO	5060.1200	17,662.90	17,669.70	17,597.70
DK3	5060.1300	23,401.53	23,097.08	22,730.68
DK4	5060.1300			
DL3	5060.1900			
3NO	5060.1900	19,946.00	18,188.00	20,853.00
3PO	5060.1900	1,091.00	648.00	469.00
920	5060.2100	19,834.40	19,853.96	22,273.60
B40	5060.2300	1,258.88	407.34	1,325.43
EIO	5060.2300	21,634.89	24,470.82	28,223.13
DFO	5060.3100	29.80	34.85	31.30
R20	5060.3100	652,682.00	597,643.75	642,399.00
DGO	5060.3200	136.94	150.71	154.31
R30	5060.3200	959,121.75	921,671.95	936,251.00
DM3	5060.3300			
K40	5060.3900	404.46	2,828.66	7.93
JIO	5060.5100	739.86	3,695.37	4,397.47
J20	5060.5300			
AQO	5060.9100			
CXM	5060.9100			
CX4	5060.9100	8,024.46	(60.82)	6,509.06
CX5	5060.9100	522.09	584.91	608.51
CX6	5060.9100	5,087.64	5,025.08	4,825.10
CX7	5060.9100	2.20	2.20	2.20
CX8	5060.9100	1,797.11	1,560.86	
CX9	5060.9100			
Q10	5060.9100			
Q20	5060.9100			
Q30	5060.9100	56,473.90	52,611.24	51,317.65
Q40	5060.9100			
Q50	5060.9100			
XWO	5060.9100			
160	5060.9100			
240	5060.9100	11,573.50	11,074.65	11,146.05
6IO	5060.9100			
930	5060.9100			
WHO	5084.7110	209,471.53	214,421.06	229,524.81
WJO	5084.7110	164,974.32	161,264.63	165,451.11
WTO	5084.7110			
6HO	5084.7110			
ALO	5100.2100			
CNO	5100.2100			
IF3	5100.2100			
TOO	5100.2100	6,387,862.78	5,893,557.76	6,067,014.30
CPO	5100.2200			
IH3	5100.2200			
TIO	5100.2200	9,142,925.53	8,631,518.07	8,996,317.70
FG3	5100.2400	760,632.43	726,104.74	766,741.49

FO(30/W) 002702

See next pn

$$\begin{array}{r} 40-1 \\ \underline{1-4} \\ 1-3 \end{array}$$

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SOUTH AND SOUTHEAST FLORIDA

ACCOUNT CODE	ACCOUNT	AUGUST 1990	JULY 1990	JUNE 1990
T30	5100.2400	252,726.15	243,660.11	255,030.85
1DO	5100.5100			
7LO	5100.5100			
1EO	5100.5200			
7MO	5100.5200			
AAO	5111.2100			
A50	5111.2100	1,152,473.35	1,243,651.84	1,369,444.89
QIO	5111.2100	19,598.87	20,557.87	22,091.10
QI2	5111.2100			
T60	5111.2100	7,102.88	7,097.73	6,016.18
4LO	5111.2100			
T70	5112.2100	144.25	183.20	244.32
OIO	5112.2100	421,098.43	420,159.74	446,170.86
4MO	5112.2100			
5DO	5112.2100			
5D2	5112.2100			
IRO	5112.4100			
T80	5112.4100	2,850.20	2,639.30	2,643.86
WXO	5112.4100	412.21	1.22	42.00
X20	5112.4100	3,083.96		
T90	5112.4200	576.43	653.66	743.33
1A0	5112.4200	293.98		
1B0	5112.4200			
ENO	5160.3110	131,069.50	124,086.75	130,841.00
W80	5160.3110	490.17	444.29	473.11
W90	5160.3110	157.60	125.55	150.43
OJO	5160.3110			
EPO	5160.3120	99,494.20	92,997.75	95,630.50
XOO	5160.3120	356.42	333.68	331.28
K60	5160.3190	703.40	664.97	587.47
BBO	5160.3900			
CCO	5160.3900			
C11	5160.3900			
D11	5160.3900			
Q90	5160.3900	8,247.05	7,817.85	7,685.40
5HO	5160.3900	3,200.05	3,025.35	2,911.70
IJU	5264.9900	1,308.97	1,146.44	19,407.63
X22	5264.9900			
X23	5264.9900			
DQO	9004.2000			
DTO	9004.2000	3,027.92	26,851.52	26,913.49
DT1	9004.2000	7,659.46	68,043.00	67,977.81
510	9004.2000	499,334.75	459,992.94	481,148.12
514	9004.2000			
		81,482,715.02	80,081,262.80	80,840,740.63
OPT.2 REVENUES		53,916,119.43	50,081,842.43	50,866,037.29
% TO STATE		66.168781%	62.538777%	62.921291%

FO/30/12 002703

42	see note on WP	40-1	40-1
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		1-5	1-5

Southern Bell Telephone & Telegraph

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SOUTH AND SOUTHEAST FLORIDA

ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
CRO	5001.1100	458.00	458.00	458.00
G70	5001.1100	20,473,759.98	20,376,221.50	20,480,880.34
G72	5001.1100	2,569,486.59	2,604,742.55	2,491,620.67
XNO	5001.1100	(99,723.00)	(95,709.00)	(76,848.00)
1LO	5001.1100			21.00
H60	5001.1300	404,447.35	429,654.22	474,625.76
H62	5001.1300			
110	5001.2100	19,899,111.06	20,101,515.40	20,238,718.23
112	5001.2100	5,494.95	5,242.78	5,196.46
900	5001.2300	143,582.97	133,985.53	89,005.53
970	5001.3100	79,440.92	79,037.42	80,219.97
972	5001.3100	2.30	2.30	2.30
G10	5001.9110	11,494.48	12,106.15	14,685.75
G12	5001.9110			
IAO	5001.9110			
5FO	5001.9110	15,135.80	6,869.51	6,367.15
G20	5001.9130			
IDO	5001.9130	40.82	1,805.11	2,124.74
4NO	5001.9130			
G40	5001.9210			
IWO	5001.9210			
G50	5001.9230			
IXO	5001.9230			
K80	5001.9230			
CFO	5001.9900	14,063.19	9,143.50	11,015.17
D63	5002.1100	17,072.25	18,277.08	18,626.76
D64	5002.1100			
D65	5002.1100			
D66	5002.1100			
D82	5002.1300			
D83	5002.1300		(16.65)	(346.35)
D93	5002.2100	211,441.94	211,379.83	215,332.30
D94	5002.2100			(65.38)
D95	5002.2100			
D96	5002.2100			
DB2	5002.2300			
DB3	5002.2300	(407.56)	(1,163.51)	(3,818.36)
GGO	5004.1000	67,197.63	(18,267.45)	36,485.30
GG2	5004.1000			
OKO	5004.1000	143,536.80	145,009.37	149,179.51
700	5004.1000		(80.00)	
702	5004.1000			
DPO	5010.1200	668,017.46	736,871.33	857,381.30
O60	5010.3110			
OBO	5010.3130			
OCO	5010.3210	283,668.34	286,341.97	293,118.97
OEO	5010.3230	196,661.67	243,912.45	255,548.00
DD3	5010.4100			
DJO	5010.5200	62,128.15	65,394.86	77,159.63
O90	5010.9000			
CXB	5060.1100			

FO/BO/W 002704

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See Note on Wp 40-1

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ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
EO3	5060.1100	4,953,304.32	4,969,310.41	5,013,625.83
XLO	5060.1100	599,442.64	620,205.57	604,022.37
DJ2	5060.1200			
DJ3	5060.1200	8,029,114.58	8,177,326.87	8,377,019.53
QEO	5060.1200	16,434.50	16,494.70	16,721.26
DK3	5060.1300	20,078.28	20,285.59	20,779.49
DK4	5060.1300			
DL3	5060.1900			
3NO	5060.1900	18,373.00	18,905.00	20,517.00
3PO	5060.1900	452.00	509.00	939.00
920	5060.2100	25,248.15	24,642.27	24,837.24
B40	5060.2300	827.66	1,535.19	2,382.77
EIO	5060.2300	31,998.37		32,639.95
DFO	5060.3100	208.48	162.03	69.59
R20	5060.3100	608,478.50	619,972.50	698,330.00
DGO	5060.3200	485.77	404.05	154.13
R30	5060.3200	851,739.25	1,035,516.53	933,628.25
DM3	5060.3300			
K40	5060.3900	23,881.65	33.90	42,034.55
JIO	5060.5100	79,209.91	42,741.03	96,010.33
JZO	5060.5300			
AQO	5060.9100			
CXM	5060.9100			
CX4	5060.9100	14,584.39	15,470.11	15,331.32
CX5	5060.9100	653.07	649.88	646.46
CX6	5060.9100	5,230.62	5,218.60	5,228.95
CX7	5060.9100	3.25	3.25	3.25
CX8	5060.9100			
CX9	5060.9100			
Q10	5060.9100			
Q20	5060.9100			
Q30	5060.9100	49,551.15	54,800.27	50,027.70
Q40	5060.9100			
Q50	5060.9100			
XWO	5060.9100			
160	5060.9100			
240	5060.9100	11,280.35	11,548.98	11,392.15
6IO	5060.9100			
930	5060.9100			
WHO	5084.7110	272,805.06	259,113.14	253,290.56
WJO	5084.7110	171,675.56	171,565.24	171,116.61
WTO	5084.7110			
6HO	5084.7110			
ALO	5100.2100			
CNO	5100.2100			
IF3	5100.2100			
TOO	5100.2100	5,592,082.15	5,577,906.79	6,440,493.67
CPO	5100.2200			
IH3	5100.2200			
T10	5100.2200	8,861,810.48	10,032,406.54	10,027,061.07
FG3	5100.2400	728,242.64	773,646.56	913,572.20

FD/SD/W 002785

See Note on (W_p)

$$\begin{array}{r} 10-1 \\ \hline 1-48 \\ \hline 1-3 \end{array}$$

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TVE 1431/91

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ACCOUNT CODE	ACCOUNT	DECEMBER 1989	JANUARY 1990	FEBRUARY 1990
T30	5100.2400	300,253.05	368,260.21	478,766.62
1D0	5100.5100			
7LO	5100.5100			
1EO	5100.5200			
7MO	5100.5200			
AAO	5111.2100			
A50	5111.2100	1,442,955.82	1,314,234.62	1,518,211.78
QIO	5111.2100	23,171.35	21,580.89	25,882.09
QI2	5111.2100			
T60	5111.2100	3,207.24	4,394.46	4,492.12
4LO	5111.2100			
T70	5112.2100	260.50	(312.05)	84.63
OIO	5112.2100	449,518.15	407,837.57	479,442.53
4MO	5112.2100			
5D0	5112.2100			
5D2	5112.2100			
IRO	5112.4100			
T80	5112.4100	2,691.58	(2,691.58)	
WKO	5112.4100			
X20	5112.4100			
T90	5112.4200	(1,907.73)	1,907.73	
1A0	5112.4200			
1B0	5112.4200			
ENO	5160.3110	123,747.25	125,168.75	154,158.50
W80	5160.3110	595.30	508.56	483.01
W90	5160.3110	340.44	238.78	149.69
OJO	5160.3110			
EPO	5160.3120	99,577.75	121,684.00	117,410.75
X00	5160.3120	803.57	518.53	281.65
K60	5160.3190	1,793.25	986.50	1,255.72
BBO	5160.3900			
CCO	5160.3900			
C11	5160.3900			
D11	5160.3900			
Q90	5160.3900	8,122.15	9,258.35	8,290.95
5HO	5160.3900	3,091.15	2,938.45	2,955.65
IJU	5264.9900	16,871.32	18,115.71	24,961.93
X22	5264.9900			
X23	5264.9900			
DQO	9004.2000			
DT0	9004.2000	46,071.35	46,613.42	26,326.58
DT1	9004.2000	118,806.24	119,119.20	67,357.91
510	9004.2000	486,945.45	487,817.55	492,086.92
514	9004.2000			
		79,260,223.05	80,851,287.90	82,891,169.01
T.2 REVENUES		51,433,570.14	51,224,111.14	53,598,160.86
TO STATE		64.892033%	63.355962%	64.660882%

FO/BO/W 002706

41 See Note on Wp $\frac{10-1}{1-y} R_1$

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THE WALTER LATHAM COMPANY NEW YORK, N.Y. 10017

$\frac{10-1}{1-y} R_1$