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Southern Bell Telephone
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July 14, 1993

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

Re: Docket No. 920260-TL

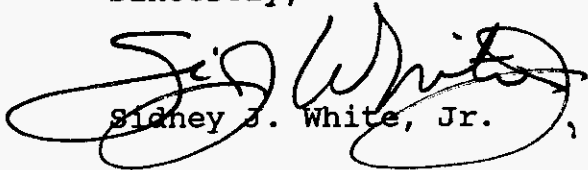
Dear Mr. Tribble:

Enclosed are an original and fifteen copies of Southern Bell Telephone and Telegraph Company's Amended Motion to Extend Response Time. In reviewing the Motion originally filed on July 9, 1993, Southern Bell found some errors in the document which it wishes to correct. Southern Bell is filing a complete copy of the Amended Motion in order that the Commission may substitute this pleading for the originally filed Motion in its entirety.

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

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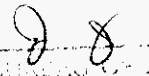
Sincerely,


Sidney J. White, Jr.

Enclosures

cc: ^{1 w/m} All Parties of Record
A: M. Lombardo
H. R. Anthony
R. D. Lackey

RECEIVED & FILED


FPSC-DIVISION OF RECORDS

DOCUMENT NUMBER-DATE

07554 JUL 14 83

FPSC-RECORDS/REPORTING

CERTIFICATE OF SERVICE

Docket No. 920260-TL

Docket No. 900960-TL

Docket No. 910163-TL

Docket No. 910727-TL

I HEREBY CERTIFY that a copy of the foregoing has been
furnished by United States Mail this 14th day of July, 1993 to:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Comprehensive Review of)
the Revenue Requirements and Rate)
Stabilization Plan of Southern)
Bell Telephone and Telegraph)
Company)

Docket No. 920260-TL
Filed: July 14, 1993

SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY'S
AMENDED MOTION TO EXTEND RESPONSE TIME

COMES NOW, BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell" or "Company"), and pursuant to Rule 25-22.037, Florida Administrative Code, files its Amended Motion to Extend Response Time.

1. Since October 26, 1992, the Florida Public Service Commission Staff has been conducting an "audit"¹ of Southern Bell in conjunction with pending Docket No. 920260-TL. This audit has been referred to as the "NARUC/FCC Audit."

2. Since the inception of this audit, Southern Bell has received 616 audit requests (not including sub-parts) for documents, data, and extensive explanations of almost every

¹ Although this undertaking is termed a "Florida audit" by the Commission, it has taken on a character unlike any Public Service Commission audit previously or currently being conducted by this Commission, both in terms of scope and procedure. Other state commission staff members have been "borrowed" for purposes of this "Florida audit," with the Florida Commission purportedly loaning its jurisdiction to the effort, which has grown to multi-state dimensions. In addition, apparently outside consultants have been retained by at least one other state participating in the "audit" and it appears that these outside consultants are preparing requests which are being submitted to Southern Bell.

DOCUMENT NUMBER-DATE

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PROD-RECORDS/REPORTING

aspect of Company business operations and its relationships with its affiliates. The most recent requests, received on June 29 and 30 and on July 1 and 2, 1993, contain 94, 8, 19 and 14 separate items, respectively, not including sub-parts. With sub-parts, there are over 195 items contained in these requests.

3. Southern Bell recognizes that in Order No. PSC-93-0424-FOF-TL, issued on March 22, 1993, the Commission required Southern Bell to submit written responses to audit requests within five days unless a longer request time was indicated on the request. To date, the auditors have infrequently requested response times longer than five days, regardless of the scope or extent of information requested. Because of the number and scope of the requests, Southern Bell has simply been unable, despite its good faith efforts, to provide full and complete substantive responses to the voluminous and broadly worded requests within the five-day period, a fact which the Prehearing Officer has commented upon on two separate occasions. Rather, Southern Bell is often compelled to "respond" that it is working on the requested item and will provide an answer on or before a date noted in the response. The reason for Southern Bell's inability to provide full and complete responses in five days is that this process is not an audit within the generally accepted usage of that term, but rather discovery as that term is normally used in litigation. Further, the requests seldom seek readily available "off the shelf information" and typically require coordination among several departments, and often among several

companies to research, compile and produce appropriate responses.²

4. In support of this assertion, Southern Bell refers the Prehearing Officer to the 94 requests (not including sub-parts) received from the audit team on June 29, 1993 and appended to this Motion as Attachment A. Many of these interrogatories and document requests are virtually identical to interrogatories and document requests served on South Central Bell in a Louisiana audit. Southern Bell believes that these requests were prepared, not by the audit team, but by a group of outside consultants retained by the Louisiana Public Service Commission. In the Louisiana case, where generally Louisiana-specific information was sought, South Central Bell had 12 to 42 days to respond to these requests. Now the audit team expects a response to many of these requests for all the remainder of BellSouth Telecommunications' states in 12 days. While 12 days is better than 5, it is obvious that neither Southern Bell nor anyone else could even process this many requests in 12 days, much less provide appropriate responses. To require responses to such voluminous requests in such a short period is simply unreasonable.

5. The time has come, in Southern Bell's view, to acknowledge that what is occurring is not a routine audit, such

² Indeed, given the volume as well as the subject matter and geographic scopes of these requests, it is often very difficult, if possible at all, even to determine within five days when responses can be made available.

as the "1992 Update" audit that the Staff is currently conducting in connection with this docket.³ What the audit team is doing is conducting discovery of the Company, discovery that not only reaches information that is located in Florida but also information that reaches across nine states and, if the audit team prevails in the scope of its requests, across numerous companies. Five days to respond is simply not enough.

6. Southern Bell respectfully requests that the Prehearing Officer acknowledge that the audit team is engaged in far ranging and complex discovery and find that in the future, Southern Bell is entitled to the same time otherwise allowed for responses to interrogatories and document requests. Such an order would simply recognize what is currently occurring, would allow Southern Bell the time necessary to fully and appropriately respond to the audit team's inquiries and should improve the quality of those responses. In the long run, such a course of action should benefit both the audit team and Southern Bell since the audit team would receive better quality answers and Southern Bell could use its resources more effectively to ensure appropriate responses. Moreover, such an extended response time

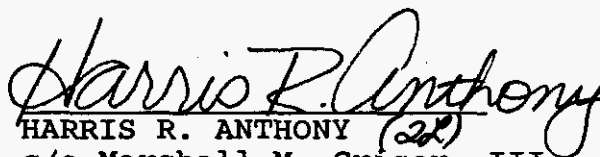
³ In the "1992 Update" audit also being conducted at this time by the Commission Staff in Docket No. 920260-TL, response time intervals have generally ranged from 12 to 42 days, with only two requests seeking a five day interval. Such response time intervals evidence an understanding that all audit requests do not require the same response time interval. More importantly, these requests show that a five day response time is atypical. Obviously, the auditors who are routinely seeking five day response intervals in the "NARUC-FCC audit" are ignoring practical reality as well as long-standing Commission practice when they request such truncated response periods.

will not adversely affect the Staff's ability to obtain information sufficiently prior to any pending proceeding in which this information may be used.

WHEREFORE, Southern Bell respectfully requests that the Prehearing Officer extend the time in which Southern Bell is to respond to interrogatories and document requests from five days to the time normally allowed for discovery in a disputed matter.

Respectfully submitted this 14th day of July, 1993.

SOUTHERN BELL TELEPHONE
AND TELEGRAPH COMPANY



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ATTACHMENT A

Jan 28, 1993

P03**

AREA	REQUEST #	DATE REQUESTED	DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	POSSESSION OF	CF	COMMENT
	681	4/28/93	7/12/93	A- FOR EACH YEAR 1994 - 1996, PROVIDE SEPARATELY THE NUMBER OF TOTAL BSC CONSOLIDATED (INCLUDING ALL SUBSIDIARIES) EMPLOYEES AND NET EMPLOYED IN EACH OF THE NINE BELLSOUTH STATES. EMPLOYERS SHOULD BE DETERMINED ON AN AVERAGE ANNUAL FULL TIME EMPLOYMENT BASIS. B- INDICATE WHETHER PLANS EXIST TO OFFER ANY RETIREMENT PLANS IN THE 1994-1996 TIME FRAME. GIVE A DESCRIPTION OF THE PLAN AND IDENTIFY THE PROJECTED NET REDUCTION IN POSITIONS. C- PROVIDE A PROJECTION OF TOTAL NUMBER OF POSITIONS FOR 1995 AND 1996 COVERING ANNUAL FULL TIME EMPLOYMENT FOR THE FOLLOWING ENTITIES: I. BSC II. BSC-OR III. BSC CONSOLIDATED (INCLUDING ALL SUBSIDIARIES) IV. BSC-OR ET					
	682	4/28/93	7/12/93	IDENTIFY ALL OUTSIDE CONSULTANTS WHO WERE ENGAGED DURING THE LAST THREE YEARS TO EXAMINE THE MANAGEMENT STRUCTURE OF: (A) BELLSOUTH CORPORATION, AND (B) BELLSOUTH TELECOMMUNICATIONS OR ITS PREDECESSORS. BRIEFLY SUMMARIZE THE NATURE OF EACH ENGAGEMENT. BY					
	683	4/28/93	7/12/93	PROVIDE A COPY OF ALL STUDIES, REPORTS, AND PRESENTATIONS PREPARED BY OUTSIDE CONSULTANTS WHO WERE ENGAGED DURING THE LAST THREE YEARS TO EXAMINE THE MANAGEMENT STRUCTURE OF: (A) BELLSOUTH CORPORATION, AND (B) BELLSOUTH TELECOMMUNICATIONS OR ITS PREDECESSORS. BY					
	684	6/22/93	7/12/93	PROVIDE A COPY OF ALL EXTERNAL STUDIES, REPORTS, AND PRESENTATIONS PREPARED DURING THE LAST THREE YEARS THAT EXAMINED THE MANAGEMENT STRUCTURE OF: (1) BELLSOUTH CORPORATION, AND (2) BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS. BY					
	685	4/28/93	7/12/93	PLEASE REVIEW THE SEC 13B, SECTION IV, THE CHART OF AFFILIATES. PLEASE PROVIDE A MORE DETAILED CHART THAT CLEARLY SHOWS EVERY BELLSOUTH AFFILIATED ENTITY INCLUDING PARTNERSHIPS AND JOINT VENTURES, AND OTHER NON-CORPORATE AND CORPORATE ENTITIES. BY					

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4	886	6/28/93	7/12/93

page 2

A- FOR EACH BELLOUTH AFFILIATED ENTITY IDENTIFIED IN THE PREVIOUS RESPONSE, PROVIDE A DETAILED DESCRIPTION OF THE AFFILIATE'S BUSINESS ACTIVITIES. THIS REQUEST ENCOMPASSES ALL BUSINESS ACTIVITIES OF THE AFFILIATE, NOT JUST THOSE LISTED IN THE CDR. REFERENCES TO THE CDR, PARTICULARLY FOR THOSE AFFILIATES NOT INCLUDED IN THE CDR, WILL BE CONSIDERED UNRESPONSIVE. IF B- PLEASE PROVIDE A COPY OF THE INTERCOMPANYABLE TRAFFIC REPORT BY MONTH FOR CALENDAR YEARS 1991 AND 1992 (INCLUDING ANNUAL TOTALS) FOR EACH OF THESE BELLOUTH AFFILIATES INCLUDING EACH ENTITY UNDER RSC.

C- FOR EACH BELLOUTH AFFILIATED ENTITY, PROVIDE A DETAILED DESCRIPTION OF THE AFFILIATE'S COSTS THAT ARE ASSIGNED ATTRIBUTED, OR ALLOCATED DIRECTLY, OR INDIRECTLY THROUGH CHARGES OR OTHERS, INTO RSC OR BEL.

D- FOR EACH BELLOUTH AFFILIATED ENTITY, PROVIDE THE FOLLOWING INFORMATION AS OF 12/31/91 AND 12/31/92:

- I. TOTAL CAPITALIZATION
- II. OWNERSHIP RELATIONSHIP (I. OWNERSHIP INTEREST, % INTEREST, TYPE OF INVESTMENT (DEBT, EQUITY), TYPE OF ENTITY OR RELATIONSHIP (PARTNERSHIP, JOINT VENTURE, OWNERSHIP OF STOCK) HELD BY EACH OTHER BELLOUTH ENTITY
- III. LIST OF ALL INTERAFFILIATE ASSET TRANSFERS VIA CHECKS AND AMOUNT IN CALENDAR YEAR 1992 INCLUDING A DESCRIPTION OF THE ASSET TRANSFERS AND ALL GENERAL AND SPECIFIC JOINT COST ORDER DOCUMENTATION REQUIRED IN ACCORDANCE WITH BELLOUTH POLICY. IF

- | | | | |
|-----|---------|---------|--|
| 007 | 6/28/93 | 7/12/93 | PROVIDE THE DOLLAR AMOUNT OF LONG-TERM DEBT AND SHORT-TERM DEBT OUTSTANDING AT DECEMBER 31, 1990, DECEMBER 31, 1991, AND DECEMBER 31, 1992 FOR EACH AND EVERY BELLOUTH AFFILIATE. PROVIDE THE COMPONENTS OF THE LONG-TERM AND SHORT-TERM DEBT (I.E. CAPITALIZED, DEBT REPAYMENT WITHIN ONE YEAR, ETC) INCLUDING RELEVANT SUPPORTING DETAIL SUCH AS COST OF EACH TYPE OF FINANCING EMPLOYED. THE AMOUNTS PROVIDED SHOULD BE ON A PERCENTAGE BASIS. IF |
| 008 | 6/28/93 | 7/12/93 | PROVIDE THE DEBT AND EQUITY RATIOS FOR EACH AND EVERY BELLOUTH AFFILIATE INCLUDING RSC-NO ON A FINANCIAL STATEMENT BASIS AT DECEMBER 31, 1990, DECEMBER 31, 1991, AND DECEMBER 31, 1992. IF |
| 009 | 6/28/93 | 7/12/93 | PLEASE PROVIDE A 1991 AND 1992 INCOME STATEMENT AND 12/31/91 AND 12/31/92 BALANCE SHEET FOR EACH BS AFFILIATED ENTITY. IF |
| 010 | 6/28/93 | 7/12/93 | PROVIDE A BRIEF DESCRIPTION OF THE MAJOR AUTOMATED AND MANUAL ACCOUNTING SYSTEMS (I.E., ACCOUNTS RECEIVABLE, GENERAL LEDGER, FIXED ASSETS, BUDGETING COST DEPARTMENT, ETC) FOR: (A) BELLOUTH CORPORATION, (B) BELLOUTH TELECOMMUNICATIONS (OR SOUTH CENTRAL BELL AND SOUTHERN BELL IF THE SYSTEMS WERE NOT YET FULLY INTEGRATED). IF |
| 011 | 6/28/93 | 7/12/93 | PROVIDE AN INTEGRATED SYSTEM FLOWCHART AND A BRIEF NARRATIVE DESCRIPTION OF THE INTERRELATIONSHIPS (INPUTS TO OTHER SYSTEMS, SEQUENTIAL PROCESSING ORDER, ETC.) OF THE SYSTEMS IDENTIFIED IN RESPONSE TO THE IMMEDIATELY PRECEDING QUESTION. IF |

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Aug 28, 1993

page 3

AGENCY #	REQUEST #	DATE REQUESTED	DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	POSSESSION OF	ESP	COMMENT
6	012	6/28/93	7/12/93	A- FURNISH A COPY OF THE BSC-82, BSC, AND USE-88 ORGANIZATIONAL CHARTS DOWN TO THE RESPONSIBILITY CENTER OR DEPARTMENT LEVEL AS THEY WILL APPEAR AFTER THE CONSOLIDATED MANAGEMENT STRUCTURE (ANNOUNCED LAST YEAR) HAS BEEN FULLY IMPLEMENTED. IDENTIFY THE HIGHEST LEVEL ORGANIZATIONAL UNIT(S) BY DEPARTMENT NAME OR OTHER VERBAL DESCRIPTION AND AGENCY CODE (IF ANY). BY B- FOR EACH BOX ON THE CHARTS, INDICATE THE NUMBER OF TOTAL PERSONNEL WITHIN THE RESPONSIBILITY CENTER OR DEPARTMENT IF NOT EMPLOYED FROM THE CHARTS THEMSELVES. C- IDENTIFY THE PERIOD OVER WHICH THE CONSOLIDATION OF THE MANAGEMENT STRUCTURE FOR EACH RESPONSIBILITY CENTER OR DEPARTMENT WILL BE ACCOMPLISHED. D- PROVIDE A DESCRIPTION OF THE FUNCTIONAL AREAS WHERE THE CONSOLIDATED MANAGEMENT STRUCTURE HAS ALREADY BEEN IMPLEMENTED. BY					
013	6/28/93	7/12/93		A- IDENTIFY ALL EXPENSES THAT HAVE BEEN INCURRED AS A RESULT OF IMPLEMENTING THE CONSOLIDATED MANAGEMENT STRUCTURE BY ACCOUNT, BY YEAR, AND BY ORGANIZATIONAL ENTITY. B- PROVIDE THE 1993 AND 1994 BUDGETS FOR ADDITIONAL EXPENSES RELATED TO THE IMPLEMENTATION OF THE CONSOLIDATED MANAGEMENT STRUCTURE BY ACCOUNT, YEAR, AND BY ORGANIZATIONAL ENTITY. BY					
014	6/28/93	7/12/93		A- PROVIDE DESCRIPTIONS OF ALL INCENTIVE PROGRAMS ADOPTED SINCE JANUARY 1, 1996 TO ENCOURAGE VOLUNTARY SEPARATION FROM: (1) BELLSOUTH CORPORATION (2) BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS B- PROVIDE THE EXPENSES BY YEAR, BY ACCOUNT, AND BY ORGANIZATIONAL ENTITY INCURRED AS PART OF THE VOLUNTARY SEPARATION PROGRAMS. PROVIDE A NARRATIVE DESCRIPTION OF THE EXPENSES INCURRED AND ALL ASSUMPTIONS MADE AS REFERRALS AND JUSTIFICATION FEELINGS. C- IDENTIFY THE NUMBER OF EMPLOYEES ELECTING TO ACCEPT THE TERMS OF SUCH VOLUNTARY SEPARATION PROGRAMS. BY					
015	6/28/93	7/12/93		A- PLEASE DESCRIBE IN DETAIL ALL CHANGES IN THE COST ALLOCATION PRACTICES (I.E. REVISIONS TO ALLOCATION WAGES, FORMULAS AND DATA TYPE OR SOURCE OF BELLSOUTH CORPORATION AND BELLSOUTH TELECOMMUNICATIONS THAT HAVE RESULTED FROM THE DECISION TO RESTRUCTURE THE MANAGEMENT STRUCTURE. B- PROVIDE THE DOLLAR IMPACT ASSOCIATED WITH ALL CHANGES ON AN INTERSTATE AND INTRASTATE JURISDICTIONAL BASIS FOR EACH STATE IN THE BELLSOUTH REGION. BY					
016	6/28/93	7/12/93		PLEASE PROVIDE A COMPLETE COPY OF CURRENTLY EXISTING ALL EXECUTIVE DIRECTIVES, ACCOUNTING POLICY LETTERS, ACCOUNTING INSTRUCTIONS, AND ALL OTHER ACCOUNTING GUIDELINES RELATED TO APPELLATE TRANSACTIONS THAT HAVE BEEN ISSUED BY BELLSOUTH ENTERPRISES, BELLSOUTH TELECOMMUNICATIONS AND ITS PREDECESSORS AND ALL OTHER BELLSOUTH ENTITIES. BY					
017	6/28/93	7/12/93		PLEASE PROVIDE A FLOWCHART AND AN ACCOUNTING NARRATIVE OF THE BSC-82 COST ASSIGNMENT, ALLOCATION, AND BILLING PROCESS INCLUDING ALL INTERRELATING STEPS. BY					

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JUN 28, 1995

AREA #	REQUEST #	DATE REQUESTED	REQ DATE	DESCRIPTION	DATE PROVIDED	FLA RESP.	SUSPENSE #	ESQ	COMMENT
6	875	6/28/95	7/12/95	PLEASE PROVIDE A FLOW CHART AND AN ACCOMPANYING EXPLANATION OF THE BSO-NO ACCOUNTING SYSTEMS INCLUDING ALL INTERRELATED COST ALLOCATION AND BILLING SYSTEMS. RT					
07	6/28/95	7/12/95		PLEASE PROVIDE A COPY OF THE USERS GUIDE TO THE FLOWING BSO-NO SYSTEMS: CHRS (CORPORATE SERVICES ALLOCATION AND BILLING SYSTEM) SIA8 (MILWAUKEE INFORMATION/ACCOUNTING SYSTEM) ALL OTHER BSO-NO ACCOUNTING, COST ALLOCATION, AND BILLING SYSTEMS. RT					
021	6/28/95	7/12/95		PLEASE PROVIDE A LIST OF ALL BSO-NO ACCOUNTS INCLUDING THE TITLES OF THE ACCOUNTS AND BRIEF DESCRIPTIONS OF THE CHARGES BOOKED TO EACH ACCOUNT. SUCH A LISTING FOR BSO IS REFERRED TO AS "ACCOUNT SCHEDULES". RT					
021	6/28/95	7/12/95		PLEASE PROVIDE COPIES OF ALL FORMAL AGREEMENTS BETWEEN BSO AND ITS SUBSIDIARIES AND AFFILIATES REGARDING COST ASSIGNMENT OR ALLOCATION AND RELATED BILLING. RT					
02	6/28/95	7/12/95		A- PROVIDE THE BSO-NO REVENUES FOR 1994, 1995, AND 1992 BY ACCOUNT. B- SEPARATELY IDENTIFY THE TOTAL AMOUNTS BILLED BY BSO-NO TO EACH APPELLATE FOR EACH YEAR BY ACCOUNT. C- RECONCILE THE AMOUNTS BETWEEN THE RESPONSES TO PARTS (A) AND (B) OF THIS QUESTION. RT					
02	6/28/95	7/12/95		PROVIDE A LIST AND A BRIEF DESCRIPTION OF ALL BSO-NO ORGANIZATIONAL UNITS, INCLUDING A FLOWCHART OR MAP OF EACH INTERRELATIONSHIP THAT EXISTED AT 12/31/94. FROM THIS FLOWCHART IT SHOULD BE POSSIBLE TO IDENTIFY EACH DIVISION WITHIN EACH DEPARTMENT AND EACH DISTRICT WITHIN EACH DIVISION AND TO IDENTIFY THE DISTRICT, THE DIVISION, AND THE DEPARTMENT FOR EACH BSO-NO RESPONSIBILITY CODE: A- DEPARTMENTS; B- DIVISIONS WITHIN THE DEPARTMENTS; C- DISTRICTS WITHIN THE DIVISIONS; AND D- RESPONSIBILITY CODES. E- ANY OTHER ORGANIZATIONAL OR ACCOUNTING ENTITY FOR WHICH COSTS ARE SEPARATELY RECORDED. RT					
02	6/28/95	7/12/95		PLEASE PROVIDE A SUMMARY OF THE PRIMARY FUNCTIONS AND ACTIVITIES FOR EACH OF THE FOLLOWING BSO-NO ENTITIES: A- DEPARTMENTS; B- DIVISIONS WITHIN THE DEPARTMENTS; C- DISTRICTS WITHIN THE DIVISIONS; AND D- RESPONSIBILITY CODES. E- ANY OTHER ORGANIZATIONAL OR ACCOUNTING ENTITY FOR WHICH COSTS ARE SEPARATELY RECORDED. RT					

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DATE REQUESTED

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6/28/93 7/12/93 A- PLEASE PROVIDE A HISTORY OF ISO-90 COSTS FOR EACH YEAR 1990 THROUGH 1992 IN THE FOLLOWING FORMAT:

YEAR		EXPENSE	
COMP	INC PROJECT	COMP	INC PROJECT
TOTAL RECEIVED			
BILLED TO GSE			
BILLED TO SC			
BILLED TO RRS			
BILLED TO SST			
BILLED TO SBE			
BILLED TO OTHER AFFILIATES (IDENTIFY)			
TOTAL BILLED TO GSE AFFILIATES			
BILLED TO NON-AFFILIATES			
TOTAL RECEIVED			

B - PLEASE PROVIDE BREAK DOWN EACH ITEM OF THE ANNUAL COSTS FROM THE HISTORY REQUESTED IN PART A OF THIS QUESTION BETWEEN DIRECT COSTS AND OVERHEADS FOR THE 1990 THROUGH 1992 TIME PERIOD.

C - PLEASE PROVIDE AN ANNUAL HISTORY FOR THE 1990 THROUGH 1992 TIME PERIOD OF ISO-90 OVERHEAD COSTS INCURRED BY MAJOR EXPENSE CATEGORIES, I.E. RENTS, BUILDING SUPPORT, PERSONNEL AND BENEFITS, PROPERTY TAXES, SALARIES AND WAGES BY SPECIFIC DEPARTMENT, ETC. BY

026 6/28/93 7/12/93 PLEASE PROVIDE A LIST OF ALL COSTS "RETAINED" BY RESPONSIBILITY CENTER/ACCOUNT/RESPONSIBILITY CENTER/PROJECT DESCRIPTION FOR 1991 AND 1992. BY

027 6/28/93 7/12/93 A- WITH RESPECT TO THE COSTS FOR "CORPORATE DEVELOPMENT" AT THE ISO-90 LEVEL, PLEASE IDENTIFY THE TOTAL COSTS INCURRED BY GSC, AND AMOUNTS BILLED TO EACH ISO ENTITY FOR 1991 AND 1992 BY ACCOUNT, PROJECT NUMBER, AND COST POOL; FOR GENERAL AND ACQUISITION ACTIVITIES; ALL COSTS ASSOCIATED WITH DEVELOPING NEW LINES OF BUSINESS AND RELATED SERVICES (COST, PUBLIC RELATIONS, SOFTWARE, AND INFORMATION SERVICES); THE CONSOLIDATED FINANCIAL LOSSES OF BE INTERNATIONAL, BOM, AND BE VENDORS AND OTHER ISO AFFILIATES WITH OPERATING LOSSES; AND ALL COSTS RESEARCH AND DEVELOPMENT (INCLUDING THE COSTS INCURRED BY GSC'S TECHNICAL PLANNING AND DEVELOPMENT DEPARTMENT). SEPARATE EACH COST INTO CORRELATED/NON-CORRELATED.

B - PLEASE PROVIDE A BRIEF DESCRIPTION OF EACH PROJECT IDENTIFIED IN PART A OF THIS QUESTION. BY

DATE PROVIDED FLA PROP. POSSESSOR OF

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PUBLIC SERVICE COMPANY OF NEW JERSEY

P08/***

Jul 21, 1993

REQ #	REQUEST F	DATE REQUESTED	DE DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	POSSESSION OF	SP	DIRECT
6	08	6/28/93	7/12/93	<p>COMPLETE THE FOLLOWING TABLE FOR 1991 FOR EACH AFFILIATE WITH SERVICES FROM BSC-93, MEMORANDA OF WHETHER RECEIVED THROUGH DIRECT TRANSACTIONS OR INDIRECT TRANSACTIONS (NOT LIMITED TO THE CHARGES TO "COSTS"):</p> <p>NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED SERVICES PROVIDED TO BSC(7) TRANSFER SERVICES FROM BSC PRICING METHOD(8)</p> <p>(1) IF SERVICES AND CHARGES ARE NOT PROVIDED DIRECTLY TO BSC, THEN IDENTIFY INTERMEDIATE AFFILIATE(S) AND THE PATH OF BILLING. AN EXAMPLE WOULD BE BULKING PROVISION OF OFFICE SPACE TO BSC-93, THE COST OF WHICH IS ALLOCATED TO BSC SUBSIDIARIES AND AFFILIATES, THE OPERATING LOSS OF WHICH ARE BILLED TO BSC.</p> <p>(2) DIFFERENTIATE BY TYPE OF SERVICE PROVIDED AND FOR EACH DIRECT OR INTERMEDIATE BILLSHOW ENTITY. BY</p>					
09	6/28/93	7/12/93		<p>FOR EACH LINE ITEM IN THE RESPONSE TO QUESTION 6.A.9, PLEASE COMPLETE THE FOLLOWING TABLE FOR 1992:</p> <p>COLUMN 1 COLUMN 2 COLUMN 3(1) COLUMN 4 COLUMN 5 COLUMN 6</p> <p>(1) ENCUMBERS NONAFFILIATE COSTS INCURRED DIRECTLY BY BSC.</p> <p>COLUMN 1 - NAME OF AFFILIATE/TYPE OF SERVICE PROVIDED.</p> <p>COLUMN 2 - SERVICES FROM BSC.</p> <p>COLUMN 3 - TOTAL AFFILIATE COSTS BILLED TO BSC(2).</p> <p>COLUMN 4 - CORP SERVICE COSTS BILLED TO BSC.</p> <p>COLUMN 5 - PROJECT COSTS BILLED TO BSC.</p> <p>COLUMN 6 - TRANSFER PRICING METHOD.</p>					
08	6/28/93	7/12/93		PLEASE PROVIDE A COPY OF THE 1991 AND 1992 CALENDAR YEAR SUMMARY OF BILLINGS FROM BSC-93 TO EACH OF ITS SUBSIDIARIES, SHOWING PROJECT BILLINGS AND CORPORATE SERVICE COSTS AS SEPARATE LINE ITEMS. BY					
01	6/28/93	7/12/93		PROVIDE AN ANNUAL SUMMARY OF THE BSC-93 PROJECT BILLINGS TO BSC THAT IDENTIFY THE AMOUNT CHARGED TO EACH ACCOUNT FOR EACH PROJECT BILLED FOR 1991 AND 1992. BY					
02	6/28/93	7/12/93		PLEASE PROVIDE A COPY OF THE POLICY GUIDE FOR BSC-93 COSTS ENTITLED "WELLBOUTH CORPORATE NON-CREDITABLE CORPORATE FUNCTIONS BILLABLE TO SUBSIDIARIES COST ALLOCATION METHODOLOGY...". BY					
03	6/28/93	7/12/93		PROVIDE THE BSC-93 PROJECT CHRG FOR 1991 AND 1992 BY PROJECT TYPE (I.E. SUBSIDIARY TOWNS, WELLSHOW FUNDS, FIRM-TOWNHOUSE, ETC.). BY					

June 28, 1993

PO9

REQ #	REQUEST #	DATE REQUESTED	FILE DATE	DESCRIPTION	DATE PROVIDED	PLA PROP.	POSSESSION OF	REQ	COMMENT
6	93	4/28/93	7/12/93	PROVIDE A COPY OF THE PROJECT DESCRIPTION FORM (FORM RP-9021) AND THE PROJECT BUDGET AND APPROVAL FORM (FORM RP-9022) FOR EACH PROJECT CALLED DURING 1991 AND 1992. RT					
	93	4/28/93	7/12/93	PROVIDE A LIST OF THE PROJECT NUMBERS THAT WERE CALLED OUT BY 800-84 DURING 1991 AND 1992. INCLUDE A BRIEF DESCRIPTION OF THE PROJECT SCOPE AND PURPOSE. RT					
	93	4/28/93	7/12/93	MAKE AVAILABLE THE FOLLOWING JOURNALS GENERATED BY THE WELLSFLOO INFORMATION/ACCOUNTING SYSTEM ("WIS") FOR EACH MONTH DURING 1992: A- HEADCHARGES TRANSACTION JOURNAL; B- PROJECT TRANSACTION JOURNAL; AND C- COPS TRANSACTION JOURNAL. RT					
	93	4/28/93	7/12/93	PLEASE PROVIDE A NARRATIVE DESCRIPTION OF THE INC-88 OVERHEAD CALCULATOR SYSTEM INCLUDING THE COMPUTATIONAL PROCESS, DATA REQUIREMENTS AND SOURCES, ASSUMPTIONS AND SOURCES, ORGANIZATIONAL RESPONSIBILITY, AND UTILIZATION OF SYSTEM OUTPUT. RT					
	93	4/28/93	7/12/93	MAKE AVAILABLE THE AMOUNT OF ALL OVERHEAD CHARGES, BY TYPE OF OVERHEAD EXPENSE, REMOVED FROM THE CORPORATE SERVICES ALLOCATION AND BILLING SYSTEM ("CSAS") PROCESS AND ROUTED TO THE OVERHEAD CALCULATOR SYSTEM FOR USE IN COMPUTING A MONTHLY OVERHEAD RATE FOR EACH MONTH DURING 1992. RT					
	93	4/28/93	7/12/93	PLEASE PROVIDE EACH OVERHEAD RATE FOR EACH MONTH THAT WAS DEVELOPED AS THE 800-84, INC, AND USE LEVELS FOR 1992. PROVIDE THE FORMULAS FOR THE RATES, THE SOURCE OF THE DATA, A DESCRIPTION OF THE APPLICATION MADE AGAINST WHICH EACH OVERHEAD RATE WAS APPLIED, AND THE COMPUTERIZED SYSTEM, IF ANY, THAT WAS UTILIZED. RT					
	93	4/28/93	7/12/93	PROVIDE THE MONTHLY OVERHEAD RATES EMPLOYED BY THE OVERHEAD CALCULATOR SYSTEM FOR EACH MONTH DURING 1992. RT					
	93	4/28/93	7/12/93	PLEASE PROVIDE A PRINTOUT OF WELLSFLOO PC COST ALLOCATION SYSTEM PRINTS AND DESCRIPTIONS FOR 1991 AND 1992. RT					
	93	4/28/93	7/12/93	A- PLEASE PROVIDE A COPY OF THE 1 PAGE DOCUMENT ENTITLED "WELLSFLOO HEADCHARGES OVERHEAD CALCULATION ANALYSIS 1989-1990 PREPARED FOR TWELVE MONTHS ENDING SEPTEMBER 1992. RT B- PLEASE PROVIDE ANY MORE CURRENT COMPARABLE STUDIES. RT					
	93	4/28/93	7/12/93	A- PROVIDE THE FACTOR REFERENCE NUMBER ("REF") AND A BRIEF DESCRIPTION OF EACH SIMPLE NONCOMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CENTER(S) ASSOCIATED WITH EACH SIMPLE NONCOMPOSITE FACTOR. RT					

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AREA #	REQUEST #	DATE REQUESTED	DATE	DESCRIPTION	DATE PROVIDED	PLA PROP.	POSSESSION OF	ESP	COMMENT
6	84	6/28/93	7/12/93	A- PROVIDE THE FIRM AND A BRIEF DESCRIPTION OF EACH COMPLEX NONCOMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CODE(S) ASSOCIATED WITH EACH COMPLEX NONCOMPOSITE FACTOR. (X7)					
	85	6/28/93	7/12/93	A- PROVIDE THE FIRM AND A BRIEF DESCRIPTION OF EACH COMPOSITE FACTOR. B- IDENTIFY THE RESPONSIBILITY CODE(S) ASSOCIATED WITH EACH COMPOSITE FACTOR. (X7)					
	86	6/28/93	7/12/93	HOW RECENTLY ARE THE SIMPLE NONCOMPOSITE FACTORS, THE COMPLEX NONCOMPOSITE FACTORS, AND THE COMPOSITE FACTORS UPDATED? (X7)					
	87	6/28/93	7/12/93	PROVIDE A SCHEDULE THAT SHOWS FOR EACH ALLOCATION FACTOR (FACTOR REFERENCE NUMBER OF FIRM) THE FOLLOWING INFORMATION: A- DESCRIPTION OF THE ALLOCATION BASE; B- THE MEMBERS UNDERLYING THE SELECTION OF THE SPECIFIC ALLOCATION BASE; C- THE REASONS FOR INCLUDING OR EXCLUDING CERTAIN SUBSIDIARIES OR OTHER COSTS FROM PARTICIPATING IN THE ALLOCATION BASE; D- RESPONSIBILITY CODES THAT ARE ALLOCATED THROUGH THE APPLICATION OF EACH FIRM; E- A DESCRIPTION OF EACH RESPONSIBILITY CODE; F- A HISTORY FOR THE CALENDAR YEARS 1988 THROUGH 1992 (ANNUALLY FOR 1988 THROUGH 1991 AND MONTHLY FOR 1992) OF THE ALLOCATIONS OF COMPOSITE SERVICES COSTS (ON 8 AND 23) OWING TO EACH DC ENTITY BY FIRM; G- A HISTORY BY MONTH FOR THE CALENDAR YEAR 1992 OF THE RESULTS BY DC ENTITY UTILIZED TO CHANGE BACK MONTHLY FIRM. (X7)					
	88	6/28/93	7/12/93	PROVIDE THE DIRECT AND OVERHEAD COSTS, BY RESPONSIBILITY CODE OR DEPARTMENT, THAT WERE ALLOCATED TO EACH BELLSOUTH SUBSIDIARY FOR CORPORATE SERVICES RENDERED BY BSC-88 FOR EACH MONTH JANUARY 1991 THROUGH DECEMBER 1992. THE 1992 ANNUAL TOTAL SHOULD TIE TO THE TOTAL AMOUNTS PROVIDED IN RESPONSE TO EARLIER QUESTIONS REGARDING ALLOCATION OF BSC-88 CORPORATE SERVICES COSTS. (X7)					
	89	6/28/93	7/12/93	A- PLEASE PROVIDE A COPY OF THE MONTHLY REPORT FICS (820) OR ANY SUCCESSOR REPORT TO BSC, REPRESENTING THE BSC-89 BILL FOR CORPORATE SERVICES TO THESE ENTITIES, FOR EACH MONTH BEHIND CALENDAR YEAR 1992. B- FOR EACH BSC-89 DEPARTMENT, PROVIDE AN ANNUAL SUMMARY BY ACCOUNT FOR CHARGES TO BSC AND ITS SUBSIDIARIES FOR CALENDAR YEARS 1988 THROUGH 1992. (X7)					
	90	6/28/93	7/12/93	PLEASE DESCRIBE THE TIMING OF THE RECOGNITION BY THE SUBSIDIARIES OF THE BSC-90 BELLED CORPORATE SERVICES OR PRODUCT COSTS ON THEIR INDIVIDUAL INCOME STATEMENTS, I.E. RECOGNITION BY THE SUBSIDIARY BASED UPON A BSC-90 INVOICE IN THE CURRENT MONTH, RECOGNITION BY THE SUBSIDIARY AT THE TIME OF BILLING RECEIPT BY THE SUBSIDIARY, OR RECOGNITION BY THE SUBSIDIARY AT THE TIME OF PAYMENT. IF THE TIMING OF THE RECOGNITION OF THE BSC-90 COSTS ON THE SUBSIDIARY BALANCE SHEET IS DIFFERENT FROM THAT ON THEIR INCOME STATEMENTS, PLEASE DESCRIBE THE DIFFERENCE. (X7)					

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June 25,

AREA #	REQUEST #	DATE REQUESTED	DOE DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	FORFEITURE OF	ESP	COMMENT
6	651	6/28/93	7/12/93	A- PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY BELLSOUTH D.C. FOR 1991 AND 1992. B- PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH D.C. CHARGES BILLED TO BSC-IN AND TO EACH OTHER BS ENTITY, THE TOTAL BELLSOUTH D.C. CHARGES FROM EACH BS ENTITY INCLUDING BSC-IN (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHARGED COSTS) CHARGED TO SOUTH CENTRAL BELL AND SOUTHERN BELL IN EACH OF THE NINE STATES BY ACCOUNT. (RT)					
	652	6/28/93	7/12/93	A- PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY 7155 PENSIONER ASSOCIATES FOR 1991 AND 1992. B- PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF 7155 PENSIONER ASSOCIATES CHARGES BILLED TO BSC-IN AND TO EACH OTHER BS ENTITY, THE TOTAL 7155 PENSIONER ASSOCIATES CHARGES FROM EACH BS ENTITY INCLUDING BSC-IN (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHARGED COSTS) CHARGED TO BST IN EACH OF THE NINE STATES BY ACCOUNT IN 1991 AND 1992. (RT)					
	653	6/28/93	7/12/93	PLEASE PROVIDE A COPY OF ALL JOB RELATED DOCUMENTATION SUPPORTING THE PREVAILING MARKET RATE PRICING METHODOLOGY EMPLOYED AT THE BSC-IN LEVEL TO DETERMINE THE AMOUNT OF THE COMPANY'S OBLIGATIONS UNDER EXPENSE THAT COULD BE PASSED THROUGH TO REGULATED COSTS. (RT)					
	654	6/28/93	7/12/93	PLEASE INDICATE TO WHAT EXTENT, IF ANY, THE BSC-IN COSTS INCURRED FOR CANNIBAL AND ALLOCATED TO THE BSCS WERE LIMITED TO SOMETHING LESS THAN THE ACTUAL LEASE COST FOR 1992. PROVIDE ALL SUPPORTING DOCUMENTATION AND ASSUMPTIONS INCLUDING A QUANTIFICATION IN TOTAL \$ AND ON A PER SQUARE FOOT BASIS. (RT)					
	655	6/28/93	7/12/93	A. PROVIDE THE TOTAL AMOUNT OF ALL COSTS INCURRED BY BELLSOUTH ENTERPRISES AND ITS SUBSIDIARIES FOR 1991 AND 1992. B. PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH ENTERPRISES AND ITS SUBSIDIARY CHARGES BILLED TO BSC-IN AND TO EACH OTHER BS ENTITY, THE TOTAL BELLSOUTH ENTERPRISES CHARGES FROM EACH BS ENTITY INCLUDING BSC-IN (BOTH DIRECT AND INDIRECT, NOT LIMITED TO CHARGED COSTS) CHARGED TO BST IN EACH OF THE NINE STATES BY ACCOUNT FOR 1991 AND 1992. (RT)					
	656	6/28/93	7/12/93	PLEASE PROVIDE A COPY OF THE TWO MOST RECENT STUDIES PERFORMED TO ENSURE THAT THE MANAGEMENT FEE CHARGED BY BSC TO ITS SUBSIDIARIES DID NOT EXCEED FCC. THE COMPLETE STUDIES INCLUDING ANY ASSUMPTIONS AND DISCUSSIONS SHOULD BE PROVIDED AS WELL AS ANY SUPPORTS, PARTICULARLY THOSE COMPARING BSC TO THE MANAGEMENT FEE FOR EACH AFFILIATE. (RT)					
	657	6/28/93	7/12/93	A. PLEASE DESCRIBE IN DETAIL THE SERVICES THAT ARE PROVIDED BY BSC TO EACH OF ITS SUBSIDIARIES OR AFFILIATES TO WHICH IT BILLED OR OTHERWISE ALLOCATED ITS COSTS IN 1991 AND 1992. B. PLEASE DESCRIBE IN DETAIL THE SERVICES THAT ARE PROVIDED BY BSC TO EACH OF ITS SUBSIDIARIES OR AFFILIATES TO WHICH IT DID NOT BILL OR OTHERWISE ALLOCATE ITS COSTS IN 1991 AND 1992. C. FOR EACH OF THE BSC SUBSIDIARIES OR AFFILIATES TO WHICH NO COSTS WERE BILLED OR ALLOCATED IN 1991 AND 1992, PLEASE PROVIDE THE RATIONALE FOR THIS TREATMENT. (RT)					

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June 23, 1993

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AREA #	REQUEST #	DATE REQUESTED	DUE DATE	DESCRIPTION	DATE FORWARDED	FLA PROP.	POSSESSION OF	EXP	COMMENT
6	052	6/23/93	7/12/93	PLEASE PROVIDE A RECONCILIATION BETWEEN THE COSTS INCURRED BY BSI-93 AND THE TOTAL OF ITS PROJECT AND MANAGEMENT FEE BILLINGS TO ITS SUBSIDIARIES FOR THE YEARS 1991 AND 1992. DESCRIBE THE DISPOSITION OF ANY DIFFERENCES. (KT)					
	054	6/23/93	7/12/93	A. PROVIDE A SUMMARY OF THE ADMINISTRATIVE EXPENSES INCURRED BY THE BELLSOUTH FOUNDATION FOR 1991 AND 1992. B. PLEASE PROVIDE A TABLE SHOWING THE TOTAL AMOUNT OF BELLSOUTH FOUNDATION CHARGES BILLED TO BSO-93 AND TO EACH OTHER BY ENTITY, THE TOTAL BELLSOUTH FOUNDATION CHARGES FROM EACH BY ENTITY INCLUDING BSO-93 (COSTS COLLECT AND CHARGED) CHARGED TO BSI AND ITS PREDECESSORS IN EACH OF THE STATE STATES BY ACCOUNT. (KT)					
	055	6/23/93	7/12/93	A. INDICATE WHETHER THE FOLLOWING TYPES OF COSTS WERE INCURRED DIRECTLY OR INDIRECTLY BY BSO-93 AND IN TURN BILLED TO BSI OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1990 THROUGH 1992: I. ANNUAL DUES TO SOCIAL ORGANIZATIONS OR NONPROFESSIONAL MEMBERSHIP EXPENSES; II. ACTIVITIES OR CONTRIBUTIONS FOR POLITICAL PURPOSES (INCLUDING THOSE ASSOCIATED WITH POLITICAL ACTION COMMITTEES); III. ENTERTAINMENT OR OTHER COSTS ASSOCIATED WITH TRAVELING OR INFLUENCING ANY ACTUAL OR POTENTIAL LEGISLATION OR POLITICAL ENDORSEMENT (INCLUDING BUT NOT LIMITED TO SPORTS OR VACATION COSTS, THE REPUBLICAN OR DEMOCRATIC NATIONAL CONVENTIONS, ETC.); IV. SPONSORSHIPS; V. DONATIONS OR CHARITABLE CONTRIBUTIONS; VI. CORPORATE IMAGE, ADVERTISING OR INSTITUTIONAL ADVERTISING. B. IF ANY OF THESE COSTS WERE DIRECTLY OR INDIRECTLY BILLED TO BSI OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1990 THROUGH 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY ACCOUNT AND BY ENTITY. C. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE SET OR STATE GENERAL LEDGER. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR EACH STATE BY ACCOUNT THEY WERE CLASSIFIED AS NON-JURISDICTIONAL. (KT)					
	051	6/23/93	7/12/93	PROVIDE A NARRATIVE DESCRIPTION OF THE MANAGEMENT PROCESS TO ASSURE COMPLIANCE WITH THE JO, PART 44 AND PART 38 FOR EACH OF THE FOLLOWING ENTITIES: A. BELLSOUTH CORPORATION B. BELLSOUTH ENTERPRISES C. BELLSOUTH TELECOMMUNICATORS (KT)					

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AUG 28, 1993

AREA	REQUEST #	DATE REQUESTED	DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	POSSESSION	BY	COMMENT
	682	6/28/93	7/12/93	IDENTIFY ALL POSITIONS, INCLUDING NAMES OF INDIVIDUALS AND RESPONSIBILITY CENTER OR DEPARTMENT ASSIGNMENT THAT HAVE AS THEIR PRIMARY OR ONE OF THEIR PRIMARY JOB FUNCTIONS REFERENCE TO THE JCS PART 66, AND PART 32 FOR EACH OF THE FOLLOWING ENTITIES: A. BELLSOUTH CORPORATION B. BELLSOUTH ENTERPRISES C. BELLSOUTH TELECOMMUNICATIONS. (NY)					
	683	6/28/93	7/12/93	IDENTIFY THE POSITIONS INCLUDING THE NAMES OF THE INDIVIDUALS THAT HAVE DECISION MAKING RESPONSIBILITIES FOR COST ASSIGNMENT AND ALLOCATION IN COMPLIANCE WITH THE JCS. PROVIDE THIS RESPONSE IN A HIERARCHICAL MANNER TO DETERMINE SUCCESSIVE ROLLS LEVELS, IF APPROPRIATE. (NY)					
	684	6/28/93	7/12/93	PLEASE PROVIDE A COPY OF THE MOST RECENT VERSION OF THE DOCUMENT ENTITLED "COST ASSIGNMENT METHODOLOGY BY RESPONSIBILITY CODE". IT IS APPROXIMATELY 17 PAGES LONG AND PROVIDES DETAIL BY POSITION (NO OPERATIONS NUMBERS, NAME, RESPONSIBILITY CENTER, COST ASSIGNMENT METHODOLOGY, AND COST ASSIGNMENT PRINCIPLE. (NY)					
	685	6/28/93	7/12/93	PROVIDE A COPY OF ALL BELL-SOUTH RESPONSIBILITY COST ASSIGNMENT FORMS DEVELOPED FOR EACH RESPONSIBILITY CODE FOR 1992. INDICATE THE MONTHS IN WHICH CHANGES TO COST ASSIGNMENT FORMS WERE IMPLEMENTED, IF ANY. (NY)					
	686	6/28/93	7/12/93	PROVIDE A COPY OF THE MEMORANDUM TO D.L. STAMMEYER, VICE PRESIDENT-MANAGING FROM P.H. CASEY, VICE PRESIDENT AND CONTROLLER ON THE SUBJECT OF THE REQUEST TO REVIEW ALLOCATOR. INCLUDE ALL APPENDICES AND ATTACHMENTS. THIS INFORMATION CAN BE FOUND IN THE MEMORANDUMS OF THE 1993 COOPER & LYNNER PART 66 COMPLIANCE REPORT, PERMANENT FILE, BINDER 3. (NY)					
	687	6/28/93	7/12/93	PROVIDE A COPY OF THE DRAFT LETTER TO KENNETH WORMS OF THE FCC DATED JANUARY 16, 1991 FROM MARCOE THROTT, DIRECTOR FEDERAL REGULATORY, BELLSOUTH CORPORATION. (NY)					
	688	6/28/93	7/12/93	PROVIDE A COPY OF THE MEMO FROM P.H. CASEY TO C.J. SANDERS, L.L. SCHOLAR, AND R.J. DIXES DATED AUGUST 21, 1992 RE: BELLSOUTH'S RESPONSE TO THE FCC CORRESPONDENCE OF MAY 29, 1992. (NY)					
	689	6/28/93	7/12/93	PROVIDE A COPY OF THE MEMO FROM PAT CASEY TO BARNEY HOLLING CONCERNING: ACCURACY OF TIME REPORTING OF JANUARY 2, 1991. INCLUDE THE ATTACHMENT WHICH IS A MEMO OF JANUARY 2, 1991 TO M.H. SERRANO AND R.J. FLYNN FROM G.L. SANDER CONCERNING JOINT COST ORDER TIME REPORTING AND CPU COMPLIANCE. (NY)					
	690	6/28/93	7/12/93	PROVIDE COPIES OF THE REPORT 43-05, ANNUAL JOINT COST REPORT FOR BCT OR ITS PREDECESSORS FOR THE YEARS 1990, 1991, AND 1992. (NY)					

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AREA #	REQUEST #	DATE REQUESTED	DUE DATE	DESCRIPTION	DATE PROVIDED	FLA PROP.	POSSESSION OF	REP	COMMENT	
6	671	6/28/93	7/12/93	PLEASE PROVIDE COPIES OF ALL FORMS SF-6309-A DATED BETWEEN AFFILIATES OR THE EQUIPMENT PREPARED BY ANY BELLSOUTH ENTITY FOR SALES OR TRANSFERS OF ASSETS TO OR FROM BSC OR ITS PREDECESSORS FOR 1991 AND 1992. (BT)						
	672	6/28/93	7/12/93	PLEASE PROVIDE COPIES OF ALL FORMS SF-6309-A DATED BETWEEN AFFILIATES OR THE EQUIPMENT PREPARED BY ANY BELLSOUTH ENTITY FOR SALES OR TRANSFERS OF ASSETS TO OR FROM BELLSOUTH CORP. (BT)						
	673	6/28/93	7/12/93	PLEASE PROVIDE A COPY OF THE MOST RECENT VERSION OF IR NO. 25-021, OR ITS SUCCESSOR, WHICH PROVIDES GUIDANCE TO ALL BELLSOUTH ENTITIES ON THE APPLICABILITY OF AFFILIATED TRANSACTIONS RULES TO TRANSFERS OF LINES OF BUSINESS. (BT)						
	674	6/28/93	7/12/93	A. PLEASE DESCRIBE THE BASIS FOR THE USE BY A NONRESIDENT ENTITY OF A FULLY DISTRIBUTED COST COMPUTATION BASED UPON A REGULATORY REVENUE REQUIREMENT EXCLUDING A COST OF CAPITAL THAT IS NOT DEPENDENT UPON THE ENTITY ACTUAL CAPITAL STRUCTURE AND COSTS OF FUNDS. CITE AND PROVIDE COPIES OF ANY SPECIFIC JOC SPONSORS AND ORDERS OR ANY OTHER DOCUMENTATION THAT BELLSOUTH RELIES UPON FOR THIS DEFINITION OF ETC. (BT) B. PLEASE PROVIDE THE COSTS OF CAPITAL UTILIZED FOR EACH MONTH DURING 1992 FOR EACH NONRESIDENT AFFILIATED ENTITY THAT PERFORMED JOC COMPUTATIONS WHETHER JOC WAS ACTUALLY UTILIZED IN TRANSFER PRICING OR AS A RESULT OF THE ACTUAL TRANSFER PRICING. PROVIDE THE COMPUTATION AND SOURCE FOR ALL AMOUNTS INCLUDING CAPITAL STRUCTURE AND COMPONENT COST OF FUNDS. (BT)						
	675	6/28/93	7/12/93	A. PLEASE PROVIDE A DETAILED NARRATIVE DESCRIPTION OF EACH STEP IN THE COMPUTATION AND FOR ALLOCATION OF INTRASTATE JURISDICTIONAL INCOME TYPES STARTING WITH BSC-NE. ADDRESS WHETHER INCOME TYPES ARE COMPUTED ON AN ENTITY BY ENTITY BASIS ALONE FIRST OR ON A CONSOLIDATED BASIS AND ALLOCATED OR HOW OTHER WAYS. ADDRESS ALL BELLSOUTH ENTITIES IN THE NARRATIVE. ALSO INDICATE AT WHAT POINT IN THE PROCESS COMPUTATIONS ON ALLOCATION ARE MADE AND BY WHAT REPRESENTATIVE AND CONVENTIONAL SYSTEMS. (BT) B. PLEASE PROVIDE ALL EXISTING FORMAL DOCUMENTATION OF THE TAX COMPUTATION/ALLOCATION PROCESS INCLUDING DIRECTIVES, PROCEDURES MANUALS, LETTERS OR OTHER CORRESPONDENCE. (BT)						

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F.L.PUBLIC SERVICE COMMUNICATIONS

Aug 88,

REQ #	REQUEST #	DATE REQUESTED	REQ DATE
6	496	6/28/93	7/22/93

DESCRIPTION	DATE PROVIDED	FILE TRAP	POSSESSION	UP	STUDENT
<p>A. PLEASE PROVIDE ALL FORMAL DIRECTIONS ISSUED AT THE BSC-NO, BSE, BST, AND BAPCO ORGANIZATIONAL ENTITIES LEVELS THAT SPECIFY THE ACCOUNTING FOR NON-BELLCORE R&D PROJECTS.</p> <p>B. PROVIDE A DETAILED BRIEFING DESCRIPTION OF HOW THE COMPANY (AT EACH ENTITY- BSC-NO, BSE, BST, AND BAPCO):</p> <p>I. IDENTIFIES AND SEGREGATES THE COSTS ASSOCIATED WITH NON-BELLCORE R&D PROJECTS FROM NON-R&D COSTS;</p> <p>II. HOW THE COSTS ARE ACCUMULATED (BY SPECIAL ACCOUNTS, PROJECTS, ETC.);</p> <p>III. SHOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN ALLOCABLE;</p> <p>IV. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IS NOT KNOWN AT THE TIME THE COSTS ARE INCURRED;</p> <p>V. WHICH PART OF ACCOUNTS/BALANCE SHEETS OF THE R&D COSTS ARE CHARGED TO PENDING THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IF NOT KNOWN AT THE TIME THE COSTS ARE INCURRED;</p> <p>VI. WHO (DEPARTMENTS AND POSITIONS) TAKES THESE REGULATORY ACCOUNTING DETERMINATIONS AND ON WHAT BASIS;</p> <p>VII. WHO ENSURES THAT THE R&D ACCOUNTING CONFORMS WITH THE JCR;</p> <p>VIII. WHAT SUPPORTING DOCUMENTATION EXISTS FOR EACH PROJECT TO ENSURE JCR DOCUMENTATION REQUIREMENTS ARE MET. (BT)</p>					

BT	6/28/93	7/22/93	<p>A. PLEASE PROVIDE ALL FORMAL DIRECTIONS ISSUED AT THE BSC-NO, BSE, BST, AND BAPCO ORGANIZATIONAL ENTITIES LEVELS THAT SPECIFY THE ACCOUNTING FOR BELLCORE R&D PROJECTS.</p> <p>B. PROVIDE A DETAILED BRIEFING DESCRIPTION OF HOW THE COMPANY (AT EACH ENTITY- BSC-NO, BSE, BST, AND BAPCO):</p> <p>I. IDENTIFIES AND SEGREGATES THE COSTS ASSOCIATED WITH BELLCORE R&D PROJECTS FROM NON-R&D COSTS.</p> <p>II. HOW THE COSTS ARE ACCUMULATED (BY SPECIAL ACCOUNTS, PROJECTS, ETC.);</p> <p>III. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN ALLOCABLE.</p> <p>IV. HOW THE R&D COSTS ARE SEGREGATED INTO REGULATED AND NON-REGULATED WHEN THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IS NOT KNOWN AT THE TIME THE COSTS ARE INCURRED.</p> <p>V. WHICH PART OF ACCOUNTS/BALANCE SHEETS OF THE R&D COSTS ARE CHARGED TO PENDING THE FINAL DISPOSITION OF THE COSTS TO REGULATED/NON-REGULATED IF NOT KNOWN AS THE TIME THE COSTS ARE INCURRED.</p> <p>VI. WHO (DEPARTMENTS AND POSITIONS) TAKES THESE REGULATORY ACCOUNTING DETERMINATIONS AND ON WHAT BASIS.</p> <p>VII. WHO ENSURES THAT THE R&D ACCOUNTING CONFORMS WITH THE JCR.</p> <p>VIII. WHAT SUPPORTING DOCUMENTATION EXISTS FOR EACH PROJECT TO ENSURE JCR DOCUMENTATION REQUIREMENTS ARE MET. (BT)</p>					
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July 28, 1993

REQ #	REQUEST #	DATE REQUESTED	REQ DATE	DESCRIPTION	DATE PROVIDED	FIA YRSP.	POSSESSION OF	REP	COMMENT
6	038	6/28/93	7/12/93	PLEASE PROVIDE THE COSTS OF THE FOLLOWING (TOTAL \$) AND THE AMOUNT FUNDED THROUGH FROM OSC BY TOTAL AND TO EACH OF THE USE STATES IN 1991 AND 1992: A. BELLBOOTH DELAWARE DOLF CLASSIC. B. ANY OTHER OSC PROVISIONAL "EVENT" SPONSORSHIPS. C. CUMULATIVE CONTRIBUTIONS (LIST ALL RECEIPTS AND SPECIFIC AMOUNTS FOR CONTRIBUTIONS IN EXCESS OF \$25,000 FOR THE CALENDAR YEAR). D. DUES AND MEMBERSHIPS (LIST ALL PAYERS AND AMOUNTS FOR ORGANIZATIONS RECEIVING IN EXCESS OF \$10,000 FOR THE CALENDAR YEAR). (NY)					
69	4/28/93	7/12/93	7/12/93	PLEASE PROVIDE A COPY OF THE 1991 AND 1992 ANNUAL REPORT, FORM N, OR ITS EQUIVALENT PROVIDING A STATEMENT OF MEMBERSHIP DUES AND FEES PAID DURING THE PREVIOUS YEAR TO NONPROFIT BUSINESS ORGANIZATIONS FOR OSC-04, DUE-04, AND FOR DOT. (NY)					
68	4/28/93	7/12/93	7/12/93	PROVIDE THE JOURNAL OF ADVERTISING EXPENSES INCURRED BY OR BILLED (ASSIGNED OR ALLOCATED) TO EACH OF THE SOUTH CENTRAL HELL AND SOUTHERN HELL STATES DURING 1991 AND 1992. IF ALLOCATED AND/OR BILLED TO THE STATE, IDENTIFY ORIGINATING CORPORATE ENTITY AND AMOUNTS THROUGH EACH SUCCESSIVE ENTITY DOWN TO THE STATE LEVEL. (NY)					
87	4/28/93	7/12/93	7/12/93	A. PLEASE PROVIDE THE AMOUNT OF BILLING FROM BELLBOOTH D.C. TO EACH OTHER USE ENTITY FOR CALENDAR YEARS 1991 AND 1992 BY ACCOUNTY B. FOR THOSE BELLBOOTH D.C. CHARGES TO OSC-04, PLEASE PROVIDE THE AMOUNTS OWED TO EACH OSC-04 DEPARTMENT, ACCOUNT AND RESPONSIBILITY CODE FOR CALENDAR YEARS 1991 AND 1992. C. FOR THOSE BELLBOOTH D.C. CHARGES TO OSC-04 PLEASE PROVIDE A DETAILED DESCRIPTION AND QUANTIFICATION OF THE CHARGES ACCUMULATED BY EACH RESPONSIBILITY CODE FOR CALENDAR YEARS 1991 AND 1992 FOR EACH MAJOR ACTIVITY. MAJOR ACTIVITIES WOULD INCLUDE SPECIFIC FEDERAL LEGISLATION, SPECIFIC FCC REGULATIONS, ETC. AS WELL AS THE PURPOSE FOR THE ACTIVITY AND A STATEMENT OF THE POSITION TAKEN BY OR INTEREST HELD BY IT. D. FOR THOSE BELLBOOTH D.C. CHARGES TO OSC-04, PLEASE PROVIDE THE AMOUNT FOR EACH RESPONSIBILITY CODE THAT WERE CHARGED TO EACH OTHER USE ENTITY. IN ADDITION, PROVIDE THE AMOUNTS BY ACCOUNT FOR EACH OF THE REGULATED ENTITIES RECEIVING ALLOCATIONS OR ASSIGNMENTS OF BELLBOOTH D.C. COSTS FROM THE OSC-04 RESPONSIBILITY CODES. (NY)					

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COMMENT

6 082 4/28/93 7/12/93

A. INDICATE WHETHER THE FOLLOWING TYPES OF COSTS WERE INCURRED DIRECTLY BY BELLSOUTH D.C., BELLED TO BSC-HQ, AND IN WHOLE, BELLED TO NET OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1991 THROUGH 1992:

- I. ANNUAL DUES TO SOCIAL ORGANIZATIONS OR NON-PROFESSIONAL MEMBERSHIP EXPENSES;
- II. ACTIVITIES OR CONTRIBUTIONS FOR POLITICAL PURPOSES INCLUDING THOSE ASSOCIATED WITH POLITICAL ACTION COMMITTEES;
- III. ENTERTAINMENT OR OTHER COSTS ASSOCIATED WITH LOBBYING OR INFLUENCING ANY ACTION OR POTENTIAL LEGISLATION OR POLITICAL DECISIONS INCLUDING BUT NOT LIMITED TO SPORTS OR GOLFING COSTS, THE REPUBLICAN OR DEMOCRATIC NATIONAL CONVENTIONS, ETC;
- IV. SPONSORING;
- V. DONATIONS OR CREDITABLE CONTRIBUTIONS;
- VI. COMPANY IMAGE, REPUTATION OR INSTITUTIONAL ADVERTISING;

B. IF ANY OF THESE COSTS WERE DIRECTLY OR INDIRECTLY BELLED TO NET OR ITS PREDECESSORS DURING THE CALENDAR YEARS 1991 THROUGH 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY STATE FOR EACH YEAR.

C. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE NET OR STATE GENERAL LEDGERS. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR NET AND EACH STATE BY ACCOUNT THAT WERE CLASSIFIED AS NON-JURISDICTIONAL. (RT)

883 6/28/93 7/12/93

A. PLEASE PROVIDE THE AMOUNTS BY MEMBERSHIP, RESPONSIBILITY CODE, AND BY FIRM FOR ADMINISTRATIVE COSTS INCURRED BY BSC-HQ FOR BELLSOUTH FOUNDATION FOR THE CALENDAR YEARS 1991 AND 1992.

B. IF ANY OF THESE COSTS WERE BELLED DIRECTLY OR INDIRECTLY TO NET DURING THE CALENDAR YEARS 1991 AND 1992, PLEASE PROVIDE THE ANNUAL AMOUNTS BY ACCOUNT. ALSO, PLEASE INDICATE WHETHER ANY OF THESE COSTS WERE CLASSIFIED AS NON-JURISDICTIONAL IN THE NET OR STATE GENERAL LEDGERS. IF SO, PLEASE PROVIDE THE ANNUAL AMOUNTS FOR NET AND EACH STATE BY ACCOUNT THAT WERE CLASSIFIED AS NON-JURISDICTIONAL. (RT)

07-14-93 02:51 PM FROM BST 404 688 3988

July 28,

** P18

AREA #	REQUEST #	DATE ENTERED	THE DATE
6	684	6/28/93	7/12/93

DATE PROVIDED	REA PROP.	POSSESSION OF	EXP	COMMENT

A. PLEASE PROVIDE THE DETAILED COMPUTATIONS OF SEC-80 ESOP EXPENSE FOR 1991 AND 1992. TICKETS FOR THESE TICKETS SHOULD BE RECORDED TO THE TICKETS SELECTED IN NOTES TO THE FINANCIAL STATEMENTS IN THE HELLGOLTS ANNUAL REPORT TO SHAREHOLDERS FOR BOTH YEARS. PROVIDE EACH COMPONENT OF THE EXPENSE PLUS ALL ASSUMPTIONS UNDERLYING THE COMPUTATION OF EACH COMPONENT. FOR EXAMPLE, THE "COST OF SHARES ISSUED" COMPONENT SHOULD INCLUDE ALL DATA, ASSUMPTIONS AND FORMULAE NECESSARY TO REPLICATE THE COMPUTATION. PROVIDE THE "EMPLOYER MATCHING CONTRIBUTION," THE "TOP-UP," AND THE "ESOP FUNDING ADJUSTMENT" COMPUTATIONS SEPARATELY.

B. PROVIDE A NARRATIVE DESCRIPTION OF EACH COMPONENT IDENTIFIED AND QUANTIFIED IN RESPONSE TO PART (A) OF THIS QUESTION AND THE SOURCE OF THE DATA UTILIZED BY SEC TO COMPUTE THAT COMPONENT.

C. IDENTIFY THE PERSON(S) AND DEPARTMENT (S) WITH RESPONSIBILITY FOR MAKING THE ESOP EXPENSE COMPUTATIONS. ALSO, IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH REVIEW AND APPROVAL RESPONSIBILITY FOR THE ESOP EXPENSE ACCOUNT.

D. FOR EACH COMPONENT OF THE SEC-80 ESOP EXPENSE FOR 1991 AND 1992 IDENTIFY IN RESPONSE TO PART (A) OF THIS QUESTION, PLEASE PROVIDE THE RELATED EFFECT ON INCOME TAX EXPENSE (SEPARATED BETWEEN CURRENT TAX EXPENSE, DEFERRED TAX EXPENSE, AND DEFERRED INVESTMENT TAX CREDIT EXPENSE) RECOGNIZED BY SEC-80. (BT)

DEE 6/28/93 7/12/93

A. FOR EACH COMPONENT OF SEC-80 ESOP EXPENSE IDENTIFIED AND QUANTIFIED IN RESPONSE TO PART (D) OF THE IMMEDIATELY PRECEDING QUESTION, PROVIDE THE COMPANY'S AMOUNT OF ESOP EXPENSE ALLOCATED AND BILLED TO SET BY PART 32 ACCOUNT. ALSO PROVIDE THE AMOUNTS ALLOCATED TO EACH OF THE SET STATES.

B. PLEASE PROVIDE A NARRATIVE DESCRIPTION OF THE ALLOCATION AND BILLING OF SEC-80 ESOP EXPENSE TO SET AND TO ALL OTHER SEC AFFILIATES. THE RESPONSE SHOULD ADDRESS, AS A MINIMUM, THE COST LEVELS (COMPONENT, RESPONSIBILITY CODE, ETC.) AT SEC-80 FROM WHICH THE ALLOCATIONS ARE ACTUALLY MADE, THE ALLOCATION BASES INCLUDING THE SELECTION OF AFFILIATES AND SET PART 32 ACCOUNTS, AND THE SPECIFIC TYPES AND SOURCES OF DATA UTILIZED FOR THE ALLOCATION BASES.

C. PROVIDE SUFFICIENT DOCUMENTATION TO ENABLE A RECONSTRUCTION OF THE RESPONSE TO PART (B) OF THIS QUESTION STARTING FROM THE TOTAL SEC-80 ESOP EXPENSE COMPONENTS IDENTIFIED IN RESPONSE TO PART (D) OF THE IMMEDIATELY PRECEDING QUESTION FOR 1992.

D. IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH RESPONSIBILITY FOR MAKING THE ESOP EXPENSE ALLOCATION DECISIONS. ALSO, IDENTIFY THE PERSON(S) AND DEPARTMENT(S) WITH REVIEW AND APPROVAL RESPONSIBILITY FOR THE ESOP EXPENSE ALLOCATION DECISIONS.

E. FOR EACH COMPONENT OF THE SET ESOP EXPENSE FOR 1991 AND 1992 IDENTIFIED IN RESPONSE TO PART (B) OF THIS QUESTION, PLEASE PROVIDE THE RELATED EFFECT ON INCOME TAX EXPENSE (SEPARATED BETWEEN CURRENT TAX EXPENSE, DEFERRED TAX EXPENSE, AND DEFERRED INVESTMENT TAX CREDIT EXPENSE) RECOGNIZED BY INT. (BT)

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7/20, 1993

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AREA #	REQUEST #	DATE REQUESTED	REQ DATE	DESCRIPTION	DATE PROVIDED	FLA PRP.	PREPARED BY	COMMENT																														
6	885	6/28/93	7/12/93	<p>A. PROVIDE A CHRONOLOGICAL HISTORY OF ALL FILINGS MADE WITH THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE INTO THE SEC SAVINGS PLANS. INDICATE THE REASON FOR EACH FILING.</p> <p>B. PLEASE PROVIDE COPIES OF ALL FILINGS MADE WITH THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE INTO THE SEC SAVINGS PLANS INCLUDING NUMBER OF SHARES, VALUATION OF SHARES, AND TRAILING.</p> <p>C. PROVIDE A COPY OF ANY ORDERS ISSUED BY THE SEC AND ANY OTHER FEDERAL REGULATORY AGENCIES TO INCORPORATE OR SUBSEQUENTLY AMEND THE ESOP FEATURE INTO THE SEC SAVINGS PLANS. (X7)</p>																																		
807	6/28/93	7/12/93	7/12/93	<p>A. PLEASE PROVIDE A NARRATIVE DESCRIPTION OF HOW SHARES ARE RELEASED BY THE ESOP TRUSTS TO THE SAVINGS PLANS.</p> <p>B. PROVIDE A HISTORY OF SHARES RELEASED BY THE ESOP TRUSTS TO THE SAVINGS PLANS AS FOLLOWS:</p> <table border="1"> <thead> <tr> <th colspan="2">ADDITIONAL SEC STOCK ALLOCATED</th> <th>SEC STOCK PURCHASED</th> <th>TOTAL SEC STOCK FOR</th> <th>SEC STOCK FOR</th> </tr> <tr> <th>YEAR</th> <th>FOR MATCH</th> <th>FOR MATCH</th> <th>FOR MATCH</th> <th>FOR MATCH</th> </tr> </thead> <tbody> <tr> <td>1990</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1991</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1992</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(X7)</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	ADDITIONAL SEC STOCK ALLOCATED		SEC STOCK PURCHASED	TOTAL SEC STOCK FOR	SEC STOCK FOR	YEAR	FOR MATCH	FOR MATCH	FOR MATCH	FOR MATCH	1990					1991					1992					(X7)								
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888	6/28/93	7/12/93	7/12/93	PLEASE REFER TO THE 1992 SEC ANNUAL REPORT TO MEMBERS. RECONCILE EACH AMOUNT PROVIDED IN ROWS 8 & UNDER THE HEADING "DEFINED CONTRIBUTION PLANS" IN THE TABLE AND THE AMOUNTS PROVIDED IN THE NARRATIVE PRECEDING THE TABLE FOR BOTH 1991 AND 1992. (X7)																																		
889	6/28/93	7/12/93	7/12/93	PLEASE PROVIDE THE SEC-OR ACCOUNTING ENTRIES TO RECORD THE TAX BENEFIT OF THE SEC DIVIDENDS PAID TO THE TRUSTS FOR 1991 AND 1992. (X7)																																		
890	6/28/93	7/12/93	7/12/93	DESCRIBE SPECIFICALLY HOW THE TAX BENEFIT OF THE SEC DIVIDENDS PAID TO THE TRUSTS IS ALLOCATED TO DST AND ANY OTHER SEC AFFILIATES. IF THE TAX BENEFIT IS NOT ALLOCATED TO DST, PROVIDE THE RATIONALE FOR THIS DETERMINATION AND ANY WRITTEN CORRESPONDENCE (INCLUDING INTERNAL CORRESPONDENCE) THAT ADDRESSES THIS SPECIFIC ALLOCATION ISSUE. (X7)																																		

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FEB 25, 1993

AREA #	REQUEST #	DATE REQUESTED	EXP. DATE	DESCRIPTION	DATE PROVIDED	FLA PREP.	POSSESSION OF	ESP	COMMENT
6	091	6/28/93	7/12/93	<p>A. PLEASE PROVIDE COPIES OF ANY STUDIES PERFORMED BY OR ON BEHALF OF BSC-WO AND/OR BST THAT ADDRESS THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-WO, AND/OR ANY OF ITS AFFILIATES INCLUDING BST. (NY)</p> <p>B. PLEASE PROVIDE COPIES OF ANY STUDIES PERFORMED BY OR ON BEHALF OF OR IN THE POSSESSION OF BSC-WO AND/OR BST THAT COMPARE THE CAPITAL STRUCTURES OF BSC CONSOLIDATED, BST, AND/OR ANY OF ITS AFFILIATES (INCLUDING BST TO OTHER COMPANIES WITHIN THE SAME INDUSTRY).</p> <p>C. FOR ANY STUDIES PROVIDED IN RESPONSE TO PARTS (A) AND (B) OF THIS QUESTION, IDENTIFY THE SOURCES OF THE STUDIES, DATES OF THE STUDIES, PURPOSE AND UTILIZATION OF THE STUDIES, AND KNOWLEDGEABLE PERSON(S) INCLUDING COMPANY AND DEPARTMENTAL AFFILIATION TO WHO QUESTIONS MAY BE ORALLY ADDRESSED. (NY)</p>					
	092	6/28/93	7/12/93	<p>A. PLEASE PROVIDE ANY DOCUMENTATION (INCLUDING INTERNAL CORRESPONDENCE) AT BSC-WO AND/OR BST THAT ADDRESS THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-WO, AND/OR ANY BSC AFFILIATES INCLUDING BST. THIS WOULD INCLUDE, BUT IS NOT LIMITED TO, POLICY DIRECTIVES, GENERAL OR SPECIFIC GOALS OR TARGETS, AND CORPORATE PLANS.</p> <p>B. FOR ANY DOCUMENTATION PROVIDED IN RESPONSE TO PART (A) OF THIS QUESTION, IDENTIFY THE SOURCE OF THE DOCUMENTATION, THE DATE OF THE DOCUMENTATION, THE PURPOSE AND UTILIZATION OF THE DOCUMENTATION, AND KNOWLEDGEABLE PERSON(S) INCLUDING COMPANY AND DEPARTMENTAL AFFILIATION TO WHOM QUESTIONS MAY BE ORALLY ADDRESSED. (NY)</p>					
	093	6/28/93	7/12/93	PLEASE PROVIDE OR STATE ANY OTHERWISE UNDOCUMENTED GENERAL AND/OR SPECIFIC GOALS AT BSC-WO AND/OR BST THAT ADDRESS THE APPROPRIATE CAPITAL STRUCTURE FOR BSC CONSOLIDATED, BSC-WO, AND/OR ANY BSC AFFILIATES INCLUDING BST. IF THERE ARE NONE, PLEASE EXPLICITLY STATE. (NY)					
	094	6/28/93	7/12/93	<p>A. PLEASE PROVIDE COPIES OF ANY AGREEMENTS BETWEEN OR ON BEHALF OF BELLSOUTH CAPITAL FUNDING CORPORATION (BSCF) UNDERST BSC GUARANTEES THE BEST OF BSCF.</p> <p>B. PLEASE IDENTIFY ALL DEBT ISSUES OF BSCF GUARANTEED BY BSC INCLUDING DOLLAR AMOUNT OF EACH ISSUE AND AN AGGREGATE TOTAL AS AT 12/31/91 AND 12/31/92.</p> <p>C. PLEASE IDENTIFY ALL DEBT ISSUES OF BSCF NOT GUARANTEED BY BSC INCLUDING DOLLAR AMOUNT OF EACH ISSUE AND AGGREGATE TOTAL AS AT 12/31/91 AND 12/31/92. (NY)</p>					

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