



Southern Bell

Suite 400
150 South Monroe Street
Tallahassee, Florida 32301-1556
904 224-7798
TDD: 904 681-8597
FAX: 904 222-8640

September 18, 1992

A. M. Lombardo
Assistant Vice President-Regulatory Relations

SEP 18 1992
FPSC-RECORDS/REPORTING

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

Re: MFR Filing Updates

920260-TL

Dear Mr. Tribble:

BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company ("Southern Bell") hereby submits thirty five (35) copies of the attached 9/11/92 MFR Updates and revisions to its May 1, 1992 Minimum Filing Requirements (MFRs).

Attached are copies of:

- 1) An Index and Witness Cross Reference List
- 2) A revised Schedule A-1a reflecting a change in the footnote.
- 3) A full replacement for Schedule A-1b.
- 4) A full replacement for Schedule A-1c.
- 5) A revised Schedule A-3 reflecting a change in the footnote.
- 6) A full replacement for Schedule A-5b.
- 7) A revised Schedule C-11c correcting the 1991 figures in column 4, lines 3 through 12.
- 8) A revised Schedule C-24f reflecting the addition of Private Line data now available on page 2, column 5, lines 1 through 19.

ACK ✓
AFA 11
APP
CAF
CMU
CTR
EAG
LEG 1
LIN 6
OPC 1
RCH
SEC 1
WAS
OTH

RECEIVED & FILED


FPSC-BUREAU OF RECORDS

A BELL SOUTH Company

DOCUMENT NUMBER-DATE

10885 SEP 18 1992

FPSC-RECORDS/REPORTING

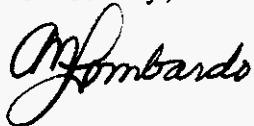
- 9) A revised Schedule D-1, pages 1a and 1b, reflecting changes in Cost Rate Percents and Weighted Cost Percents on lines 3, 7, and 8.
- 10) A full replacement for Schedule D-8.
- 11) A full replacement for Schedule E-3a and E-3b.
- 12) A page for each schedule, to be placed directly behind each tab, containing a statement of the information required in that schedule per the MFR instructions.

Status of Remaining Schedules

- Schedule E-1a: A full replacement for Schedule E-1a should be available by October 15, 1992.
- Schedule E-9: There are still pending issues regarding the scope of this schedule and once they are resolved, we will be able to provide a filing date.

Please call me at 222-1201 if you have any additional questions.

Sincerely,



Attachments

Docket 920260-TL
Florida Minimum Filing Requirements
Index and Witness Cross Reference

Person(s) Responsible =====	Schedule =====	Title of Schedule =====
<u>EXECUTIVE SUMMARY</u>		
W. S. Reid	A-1a	Proposed rate base, operating income, earned rate of return summary
W. S. Reid W. B. Keck	A-1b	Reasons for rate change
W. S. Reid	A-1c	New Issues
W. S. Reid	A-2a	Comparison of rate base with last case
W. S. Reid	A-2b	Comparison of NOI with last case
W. S. Reid	A-2c	Comparison of cost of capital with last case
W. S. Reid	A-2d	Commission adjusted and company adjusted rate base
W. S. Reid	A-2e	Rate of return earned
W. S. Reid	A-3	Calculation of revenue deficiency/excess
W. B. Keck	A-4	Summary of Financial Indicators
N. H. Sims	A-5a	Test year revenue sources
N. H. Sims	A-5b	Structural tariff changes
W. S. Reid	A-6a	Index of rate case adjustments
W. S. Reid	A-6b	Analysis of individual rate case adjustments
<u>RATE BASE</u>		
W. S. Reid	B-1a	Summary rate base information - per books
W. S. Reid	B-1b	Summary rate base information - adjusted
W. S. Reid	B-2a	Summary of rate base adjustments - total company
W. S. Reid	B-2b	Summary of rate base adjustments - intrastate
W. S. Reid	B-3a	Florida comparative balance sheet
W. S. Reid	B-3b	Florida separated average balance sheet
W. S. Reid	B-4a	Plant-in-Service by each property account
W. S. Reid	B-4b	14-month analysis of each property account
W. S. Reid	B-4c	Changes in accounts
W. S. Reid	B-5a	Monthly operating reports (No Form)
W. S. Reid	B-5b	Official forecast (no form)
W. S. Reid	B-5c	Audited Financial Statements (No Form)
W. S. Reid	B-6a	Monthly data on materials and supplies
W. S. Reid	B-6b	List of items in the non-exempt and exempt categories
W. S. Reid	B-6c	12-month average basis of all current assets and current liabilities, noncurrent assets and other liability and deferred credits
W. S. Reid	B-6d	14-month analysis of the working capital
W. S. Reid	B-7a	Property held for future use
W. S. Reid	B-7b	Abandoned projects
W. S. Reid	B-8a	20 largest short term telephone plant under construction projects

DOCUMENT NUMBER-DATE

10885 SEP 18 1992

FPSC-RECORDS/REPORTING

W. S. Reid	B-8b	Monthly balances for telephone plant under construction
W. S. Reid	B-9	Non-utility operations
W. S. Reid	B-10	Leasing agreements with lifetime costs exceeding one-tenth of one percent (.1%) of plant in service
W. S. Reid	B-11	Budgeted major capital expenditures for central office/toll center additions
W. S. Reid	B-12	Property either merged or acquired from other utility companies and subsidiaries
W. S. Reid	B-13	Monthly plant and reserve balances for each account or subaccount to which an individual FPSC depreciation rate is applied and depreciation expenses
W. S. Reid	B-14a	Analysis of accumulated investment tax credits
W. S. Reid	B-14b	Deferred Federal and State Income Tax accounts
W. S. Reid	B-15	Purchases from affiliates

OPERATING INCOME

W. S. Reid	C-1a	Per books operating income summary
W. S. Reid	C-1b	Adjusted operating income summary
W. S. Reid	C-2a	Summary of the effect of entries on the unadjusted total company operating income
W. S. Reid	C-2b	Summary of the effect of entries on the unadjusted intrastate operating income
W. S. Reid	C-3	Separated income statements
W. S. Reid	C-4a	Operating revenues for three years preceding the test year, the test year, and one year following the test year
W. S. Reid	C-4b	Explanation of major changes in revenue
W. S. Reid	C-4c	Annual analysis of plant specific and plant nonspecific expenses for the three years prior to the test year, the test year, and one year following the test year
W. S. Reid	C-4d	14-month analysis of plant specific and plant nonspecific expenses for the three years prior to the test year, the test year, and one year following the test year
W. S. Reid	C-4e	Annual and 14-month analyses of depreciation and amortization and customer operations expenses for three year preceding the test year, the test year, and one year following the test year
W. S. Reid	C-4f	Annual and 14-month analyses of corporate operations and other income and expenses
W. S. Reid	C-4g	Explanation of major changes in expense
W. S. Reid	C-4h	Operation and maintenance expense check calculation
W. S. Reid	C-5	Rate base, net operating income (NOI), and return on equity with adjustments for four years
W. S. Reid	C-6	Source and application of funds
W. S. Reid	C-7	Charitable and civic contributions and social and service club membership dues and expenses
W. S. Reid	C-8	Total amounts of lobbying and other political

		expenses by type of expense
W. S. Reid	C-9	Industry association dues
W. S. Reid	C-10	Advertising expenses by subaccount
W. S. Reid	C-11a	Bare gross payroll dollars
W. S. Reid	C-11b	Company and contract personnel by department
W. S. Reid	C-11c	Summary of employee compensation by type
W. S. Reid	C-11d	Loaded hourly rate for company and noncompany personnel
W. S. Reid	C-11e	Unit construction costs - company and contract personnel
W. S. Reid	C-12	Analysis of uncollectibles
W. S. Reid	C-13	Revenue expansion multiplier
W. S. Reid	C-14	Treatment of profit from reacquired bonds
W. S. Reid	C-15	Gains and losses from sales of all telephone properties
W. S. Reid	C-16	Insurance reserve and casualty expenses
W. S. Reid	C-17	Property insurance policies
W. S. Reid	C-18a	Expenses and revenues that the company considers extraordinary
W. S. Reid	C-18b	All accounting changes
C. E. Graham	C-19	Cost saving programs
M. T. Turner		
John Rigrish		
Larry Keaton		
Rebecca Higdon		
W. S. Reid	C-20a	Outside accountants, attorneys, engineers or other consultants
W. S. Reid	C-20b	Total rate case costs
W. S. Reid	C-21a	Prepaid and accrued taxes
W. S. Reid	C-21b	Nonutility properties
W. S. Reid	C-21c	Local and municipal taxes and franchise fees
W. S. Reid	C-22a	FPSC depreciation rates
W. S. Reid	C-22b	Schedule for each amortization/recovery schedule amount
W. S. Reid	C-23a	Reconciliation of total income tax provision
W. S. Reid	C-23b	Analysis of State and Federal Income Taxes
W. S. Reid	C-23c	Interest used to calculate jurisdictional net operating income
W. S. Reid	C-23d	Book/Tax Differences-Permanent
W. S. Reid	C-23e	Calculation of deferred State Income Tax and Federal Income Tax for the test year
W. S. Reid	C-23f	Deferred tax adjustments
W. S. Reid	C-23g	Information required to adjust income tax expense by reason of parent debt
W. S. Reid	C-23h	Federal Income Tax and State Income Tax returns and the most recent final revenue agent's report
W. S. Reid	C-23i	Tax sharing agreements with affiliated companies
W. S. Reid	C-23j	Miscellaneous tax adjustments
W. S. Reid	C-24a	Annual minutes of use
W. S. Reid	C-24b	Monthly minutes of use
W. S. Reid	C-24c	Schedule of separations percents
W. S. Reid	C-24d	Billed and booked access charges and toll

		settlements with rate of returns in a surveillance report format (No Form)
W. S. Reid	C-24e	Extended Area Service (EAS) settlements
W. S. Reid	C-24f	Calculation of unadjusted intrastate independent company settlements
W. S. Reid	C-24g	Revenue settlement items in dispute
W. S. Reid	C-24h	Microfiche copy of monthly cost studies (No Form)
W. S. Reid	C-24i	Traffic and revenue settlements agreement (No Form)
W. S. Reid	C-26	Four-year analysis showing payments for general services and license contract work
W. S. Reid	C-27	Revenue, expense, tax and investment levels for the directory advertising operation
W. S. Reid	C-28	Cost of equal access and network reconfiguration

RATE OF RETURN

W. B. Keck	D-1	Average capital structure and cost rates
W. B. Keck	D-2	10 year history of cost of capital
W. B. Keck	D-3	Analysis of each issue of short term debt
W. B. Keck	D-4	Narrative description of the company's short term financing policy
W. S. Reid	D-5	Customer deposits
W. B. Keck	D-6	Analysis of each issue of long term debt outstanding
W. B. Keck	D-7	Analysis of common stock issues for the test year and the three previous calendar years
W. B. Keck	D-8	Reports of operations compared to forecast - Cost of Capital
W. S. Reid	D-9	Reconciliation of jurisdictional rate base and capital structure
W. B. Keck	D-10	Financial indicator - Summary
W. B. Keck	D-11	Market data
W. B. Keck	D-12	Financing plan - Stock and bond issues
W. B. Keck	D-13	Financial plan - General assumptions

REVENUE SOURCES, RATES & TARIFFS

N. H. Sims	E-1a	Present and proposed rates and revenue increases
N. H. Sims	E-1b	Tariff restructure
N. H. Sims	E-1c	Source of units
N. H. Sims	E-2	Repression or stimulation of earnings
N. H. Sims	E-3a	Service connection expenses
N. H. Sims	E-3b	Service connection activities
N. H. Sims	E-4	Pricing philosophy
N. H. Sims	E-5	Proposed tariff sheets
N. H. Sims	E-6	Grouping plan
N. H. Sims	E-7	Revenue reconciliation
N. H. Sims	E-8a	Description of current and any proposed changes in the zone/mileage charging tariff
N. H. Sims	E-8b	Base rate area boundary locations in each exchange
N. H. Sims	E-8c	Definition of "contiguous and well-developed"

N. H. Sims	E-8d	Policy used in establishing zone boundaries
N. H. Sims	E-9	Traffic usage study developing relative usage between services

SERVICE & MISCELLANEOUS SCHEDULES

Tom Lohman	F-1a	Out-of-Service credits, coin telephone refunds, and credits for incomplete toll calls
------------	------	---

Ben North	F-1b	Quality-of-Service standards
-----------	------	------------------------------

M. T. Turner

C. Shagnea

N. Mungin

Tom Lohman

Wayne Tubaugh

T. R. Oeser

Wayne Tubaugh	F-2	Demand and Facility Charts
---------------	-----	----------------------------

C. Shagnea	F-3	Productivity measures on which the Company maintains records
------------	-----	--

Bob Williams

Ben North

J. Funderburg

W. S. Reid

INTERIM RATE REQUEST

G-1a through G-9 are not applicable schedules since Southern Bell is not requesting interim rate relief.

Overall Financial Summary @
Revenue Increase Requested
(\$000)

FLORIDA PUBLIC SERVICE COMMISSION
Compan: SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test year 1991

Schedule A-1a
Page 1 of 3
Witness Responsible W. S. Reid

Check whether data is:
Historic [X] or Projected []
Average [X] or Year End []

Line No.	(1) Description	(2) Last Rate Case Authorized	(3) Current Case Requested	(4) Difference Col. 3 - Col. 2	(5) % Change
1	Test Year Ended	12/31/90	12/31/91	N/A	N/A
2	Jurisdictional Adjusted Rate Base	4,212,060	4,150,495	(61,565)	-1.46%
3	Rate of Return	9.27%	9.66%	N/A	N/A
4	Jurisdictional Income Requested (L2 + L3)	390,036	400,998	10,962	2.81%
5	Jurisdictional Adjusted Net Operating Income	618,844	391,335	(227,509)	-36.76%
6	Income Deficiency (Excess) (L4 - L5)	(128,808)	9,663	238,471	-104.22%
7	Net Operating Income Factor	0.609299	0.605064	N/A	N/A
8	Revenue Deficiency (Excess) (L6 / L7)	(375,527)	15,970	391,496	-104.25%
9	Attrition Allowance	0	0	0	0.00%
10	Increased Independent Companies Settlements*	(1,029)	0	1,029	-100.00%
11	Revenue Increase Required	(374,498)	See Note	374,498	-100.00%
12	Date of New Rates	10/1/88	See Note	XXXX	
13	Average Number of Access Lines	4,504,100	4,663,858	159,758	3.55%

* For Southern Bell only

Note: Southern Bell's current earnings are within the authorized range under terms of its Incentive Plan. No increase in revenue requirement is requested. Any excess over 14% would be subject to sharing provisions of the Incentive Plan.

* See page 3 of this schedule for a list of the assumptions underlying the data in this Minimum Filing Requirements package.

Overall Financial Summary
Revenue Increase Requested

FLORIDA PUBLIC SERVICE COMMISSION
Company: SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test Year 1991

Schedule A-1a
Page 2 of 3
Witness Responsible W. S. Reid

Check Whether Data is:
Historic ☒ or Projected ☐
Average ☒ or Year End ☐

LAST RATE CASE

Line No.	(1) Class of Capital	(2) Cost of Capital Dollars (000)	(3) Requested Ratio %	(4) Cost Rate	(5) Weighted Cost
1	Long-Term Debt	1,028,516	24.42%	8.88%	2.17%
2	Short-Term Debt	194,017	4.61%	8.45%	0.39%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	46,858	1.11%	7.73%	0.09%
5	Common Equity	1,959,174	46.51%	13.20%	6.14%
6	Tax Credits - Wtd. Cost	171,677	4.08%	11.71%	0.48%
7	Cost Free Capital *	811,818	19.27%	0.00%	0.00%
8	Other (Explain)	0			
9	Total	4,212,060	100.00%		9.27%

PRESENT RATE CASE

Line No.	(6) Class of Capital	(7) Cost of Capital Dollars (000)	(8) Requested Ratio	(9) Cost Rate	(10) Weighted Cost
10	Long-Term Debt	1,068,897	25.75%	8.73%	2.25%
11	Short-Term Debt	129,515	3.12%	6.05%	0.19%
12	Preferred Stock	0	0.00%	0.00%	0.00%
13	Customer Deposits	53,304	1.28%	8.25%	0.11%
14	Common Equity	1,983,775	47.80%	14.00%	6.69%
15	Tax Credits - Wtd. Cost	143,195	3.45%	12.15%	0.42%
16	Cost Free Capital *	771,809	18.60%	0.00%	0.00%
17	Other (Explain)	0			
18	Total	4,150,495	100.00%		9.66%

* Includes Deferred Tax Credits - Zero Cost (Pre 70)

** Includes Deferred Tax Credits - Zero Cost (Pre 70) of \$133

† The ratios shown are those authorized by Commission Order No. 20162.

Overall Financial Summary
List of Major Assumptions

FLORIDA PUBLIC SERVICE COMMISSION
Company: SOUTHERN BELL - FLORIDA
Docket No. 920260-TL
Test year 1991

Schedule A-1a
Page 3 of 3
Witness Responsible W. S. Reid

Check whether Data Is:
Historic ☒ or Projected ☐
Average ☒ or Year End ☐

- 1 Numerous schedules request data from the "last rate case."
The data provided is the 1990 forecasted data as reflected in
Commission Order No. 20162 in Docket 880069.
- 2 Several schedules require the use of an authorized rate of return. For
calculation of proforma adjustments and other rate base impacts, the return on equity used
is 13.2% and the overall is 9.26%. For calculation of an overall revenue requirement,
the return on equity is 14% and the overall is 9.66%.
- 3 Each schedule contains a block to indicate "average" or "year end." Southern Bell has
generally marked "average" to indicate that the test year is 1991 average, adjusted data.
Where more than one type of data is shown on a schedule, or where there may be
confusion, the basis is stated on the form.
- 4 On July 10, 1992, Southern Bell wrote to the Commission requesting waivers or modifications
of certain schedule formats in the Minimum Filing Requirements package. This request
supplements the request included in the May 1, 1992 MFR filing. Southern Bell
has prepared this package on the basis set forth in the requests. A copy of
the July 10, 1992 letter is attached.

FLORIDA PUBLIC SERVICE COMMISSION
 Company SOUTHERN BELL - FLORIDA
 Docket No. 920260-TL
 Test Year 1991

Reasons for Requested Rate Increase
 (\$000)

Schedule A-1b
 Page 1 of 1
 Witness Responsible W. S. Reid

Check Whether Data Is:
 Historic ☒ or Projected ☐
 Average ☒ or Year End ☐

Line No.	Description	Type of Attrition	Revenue Requirement Effect (\$000)	Percent of Total
-----	-----	-----	-----	-----
(1)		(2)	(3)	(4)
1.	Increase requested to make utility whole (floor of last allowed return), earning ____% rate of return on previously authorized rate base of \$ ____.	NOI	N/A	N/A
2.	Amount requested to allow utility to earn mid-point of previously authorized rate of return of 9.27% (13.2% on equity) on previously authorized rate base of \$4,212,060.	NOI	19,846	124.27%
3.	Amount requested to allow utility to earn rate of return of 9.26% based on current capital structure, mid-point of last allowed equity return of 13.2% on previously authorized rate base.	Cost of Capital	(696)	-4.36%
4.	Amount requested to allow utility to earn rate of return of 9.26% (3. above) on increase (decrease) in previously authorized rate base of \$4,212,060 to per book rate base of \$4,115,390.	Rate Base	(14,794)	-92.63%
5.	Amount requested to increase equity return to 14% and overall rate of return 9.66% on the per book rate base.	Cost of Capital	27,307	170.99%
6.	Amount requested for attrition allowance computed at 9.66%	Other	(69,204)	-433.33%
7.	Other Adjustments (listed separately where the effect exceeds 5%):	Other		
	Loss Plug Ins		(2,111)	-13.22%
	WECO Tax Credits		5,327	33.36%
	Other Rate Base Adj.		838	5.25%
	Other Reg./Nonreg. Adjustments		1,357	8.50%
	Interest Reconciliation & AFUDC Debt		6,903	43.22%
	Interest Imputation		(2,816)	-17.63%
	Other Regulatory Adj.		(1,912)	-11.97%
	SPF Transition		42,860	268.37%
	DEM Transition		13,917	87.14%
	Universal Service Fund		(5,740)	-35.94%
	Implementation of SFAS 106 (OPEBS)		5,906	36.98%
	Reorganization		(16,948)	-106.12%
	Capital Recovery Changes		(11,334)	-70.97%
	Implementation of SFAS 109 (Acctg for Income Taxes)		4,631	29.00%
	Proposed Rate Reductions		13,298	83.27%
	Other		(665)	-4.16%
	Subtotal		53,511	335.06%
8.	Total (See Note)		15,970	100.00%
			=====	=====

NOTE: Southern Bell's current earnings are within the authorized range under terms of its Incentive Plan. No increase in revenue requirement is requested.

New Issues

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell Telephone & Telegraph Co.

Doclet No. 900260-7L

Test Year: 1991

Schedule 4-1c

Page 1 of 4

Witnesses Responsible:

W. B. Reid

A. M. Lombardo

N. H. Sims

Check Whether Data Is:

Historical ("") or Projected ("X")

Average ("") or Year-End ("X")

Item	Title	Description
1	1.	Other Post Retirement Benefits
2		SPAS (05)
3		
4		The Financial Accounting Standards Board adopted
5		SPAS 106 requiring companies to accrue for the
6		expected costs of non-pension benefits (payable after
7		retirement) during an employee's working career. The
8		standard is effective for fiscal years ending after
9		December 15, 1992; however, earlier adoption is allowed.
10	2.	Accounting for Income Taxes
11		(SPAS (09)
12		
13		The Financial Accounting Standards Board adopted SPAS 109
14		requiring companies to normalize previously "flowed-through"
15		tax effects and to restate deferred tax balances to current
16		tax rates. The company proposes to amortize over four years
17		the net amount of the previous "flow-through" and restatement
18		of unprotected deferred tax balances to current rates. The
19		standard is effective for fiscal years beginning after
20		December 15, 1992.
21	3.	BellSouth Telecommunications Int.
22		(BST)
23		
24		Effective January 1, 1992, Southern Bell, South Central
25		Bell and BellSouth Services merged into one company,
26		BellSouth Telecommunications, Inc. In addition, certain
27		employees dedicated to customer premises equipment were
28		transferred from BST to subsidiaries of BellSouth Business
29		Systems, a subsidiary of BST. Previously, premises business
30		sales employees had been transferred to BellSouth Business
31		Systems.
32	4.	Exchange Network Facilities for
33		Interstate Access (ENFIA)
34		
35		For the 1988 Incentive Plan Order, net operating income
36		and rate base must be adjusted for the impact of adjusting
37		the separations factor to reflect the FCC method of computing
38		ENFIA minutes of use. Because this adjustment is phased out by
39		the end of 1992, a proforma adjustment has been made to reverse
40		the 1991 ENFIA adjustment.

Supporting Schedules:

Refer Schedules:

New Issues

FLORIDA PUBLIC SERVICES COMMISSION

Complainant: Southern Bell Telephone & Telegraph Co.

Docket No. 820260-7L

Test Year: 1991

Schedule A-10

Page 2 of 4

Witnesses Responsible:

W. G. Field

A. M. Lombardo

N. H. Sims

Check Whether Data Is:

Historical [] or Projected []

Average [] or Year-End []

Item	Title	Description
1 2 3 4 5 6 7 8 9	a. Price Regulation	Southern Bell is proposing an alternative regulatory plan, price regulation. Under price regulation, prices are regulated directly, rather than indirectly through costs and earnings reviews as is the case in traditional rate of return regulation. Price regulation places a ceiling on aggregate prices by limiting price changes to a formula which allows aggregate prices to increase or decrease by a percentage determined by an inflation factor, a productivity factor and an adjustment related to exogenous changes.
10 11 12 13 14 15 16 17 18 19	b. Price Regulation Index	Southern Bell proposes that the initial Price Regulation Index will equal 100 and be adjusted each year as follows: Existing PPI (100) + Inflation % - Productivity Offset 4% +/- Exogenous cost changes
20 21 22 23 24		Southern Bell proposes that an index of actual prices will be constructed and will initially equal 100. Subsequent price changes must result in the index of actual prices being equal to or less than the existing PPI.
25 26 27 28	c. Inflation	Southern Bell proposes that the Gross National Product Price Index (GNP-PI) fixed weight index be used to measure inflation.
29 30 31 32 33	d. Productivity Offset	Southern Bell proposes that inflation be offset by a productivity factor which reflects expected historical company productivity that is above and beyond the rest of the economy. The productivity offset proposed is 4%.

Supporting Schedules:

Recap Schedules:

New Issues

FLORIDA PUBLIC SERVICE COMMISSION
 Consents: Southern Bell Telephone & Telegraph Co.,
 Docket No. 80020-71
 Test years: 1981

Schedule A-1c
 Page 7 of 1
 Witnesses Responsible:

W. B. Reid
 A. M. Lombardo
 W. H. Sims

Check Whether Data Is:
 Historic [] or Projected []
 Average [] or Year End []

Item	Title	Description
1 2 3 4 5 6 7 8 9	d. Exogenous Cost Changes	Southern Bell proposes that exogenous cost changes be included as an adjustment to the Price Regulation Index. Exogenous costs are those measurable expenses beyond Southern Bell's control including costs that are caused by changes in such things as taxes, depreciation proceedings, jurisdictional separation rules and accounting rules. They also include cost changes resulting from legislative, judicial and regulatory proceedings.
10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	e. Pricing Rules	<p>Southern Bell proposes the following pricing rules or restrictions be established for Basic and Non-basic services:</p> <ul style="list-style-type: none"> - The prices for services in the Basic category cannot be increased more than 5% annually. - The prices for services in the Non-basic category cannot be increased more than 10% annually. <p>Basic services are those services generally required to provide essential local exchange services to an end user as well as access to providers of basic local services and toll service. These services generally can be provided only by the LEC.</p> <p>Non-basic services are all tariffed services not included in the basic category. These services are optional or can be provided or substituted by a vendor other than Southern Bell.</p>

Supporting Schedules:

Recap Schedules:

New Issues

FULL-SCALE PUBLIC SERVICE COMMISSION

Complainant: Southern Bell Telephone & Telegraph Co.

Complainant No. 800060-71

Test Year: 1991

Check Whether Data Is:

Historical (H) or Projected (P)

Average (A) or Year-End (Y)

Schedule 4-1c

Page 1 of 1

Witnesses Responsible:

W. S. Reid

W. M. Lombardo

W. H. Sims

Item	Title	Description
1	A.	Presumptive Approval
2		Southern Bell proposes that price changes which do not
3		exceed the existing RPI or the pricing rule restriction for
4		its service category be presumed approved and will go into
5		effect upon a designated notice period. In any price
6		change, Southern Bell will provide documentation that the
7		price change does not exceed the existing RPI or the
8		price increase limit for the service category. Such
9		documentation replaces cost support normally provided
10		in traditional tariff filings.
11		
12		Southern Bell proposes that new services will be presumed
13		approved and go into effect upon a designated notice
14		period 30 days. In new service filings, Southern Bell
15		will provide a description of the service, the rates, and
16		terms and conditions. Southern Bell will provide
17		documentation showing that the revenue from the new
18		service meets or exceeds its incremental cost.
19		
20		The existing complaint procedures and investigative
21		authority of the FPSC would not be changed by the Plan;
22		however, tariffs would not normally be suspended if the
23		proposals were within the established guidelines.
24	B.	Expanded Local Service Plan
25		An optional Expanded Local Service (ELS) plan is proposed
26		for residential and business customers which condenses
27		usage based pricing for the basic (existing) and an
28		expanded extended local calling area out to forty miles.
29		Seven digit dialing (within each Number Plan Area) out
30		to 40 miles will be available to ELS plan customers. The
31		plan provides different options which customers can
32		select based on their individual calling patterns; provides
33		a low use option to flat rate service for those customers
		who do not place many outgoing calls and offers discounted
		rates for those who have a frequent need to call the
		extended local calling area.

Supporting Schedules:

Recap Schedules:

Calculation of Intrastate Revenue Deficiency (Excess)

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule A-3

Page 1 of 1

Witness Responsible W. S. Reid

Check whether Data is:

Historic ☒ or Projected ☐

Average ☒ or Year End ☐

Line No.	Description (1)	Refer to Supporting Schedule (2)	Per Books (3)	Commission Basis (4)	Company Basis (5)
1.	Rate Base	A-2d	4,115,390	4,159,207	4,150,495
2.	Operating Income	C-1a, C-1b	378,450	417,521	391,335
3.	Earned Rate of Return (2 - 1)	A-2e	9.20%	10.04%	9.43%
4.	Last Authorized Rate of Return		9.66%	9.66%	9.66%
5.	Required Operating Income (1 x 4)		397,607	401,840	400,998
6.	Operating Income Deficiency (5 - 2)		19,157	(15,661)	9,663
7.	Revenue Expansion Factor	C-13	0.605084	0.605084	0.605084
8.	Revenue Deficiency (Excess) (6 x 7)		31,659	(25,915)	15,970
9.*	Increased Payments to Ind. Cos. Due to Line 8		0	0	0
10.	Attrition Allowance			0	0
11.	Total Revenue Requirement (8 + 9* + 10)			See Note	See Note

* For Southern Bell Only

Note: Southern Bell's current earnings are well within the authorized range under terms of its Incentive Plan. No increase in revenue requirement is requested. Any excess over 14% would be subject to sharing provisions of the Incentive Plan.

Supporting Schedules:

A-2d, A-2e, C-1a, C-1b, C-13

Recap Schedules:

A-1a

Check Whether Data Is:

Historic ☒ or Projected ☐Average ☐ or Year End ☒

	Narrative						
	Description of				Reason	Customer	Company
	Structural Change						
Line	(Identify tariff	Anticipated \$/% Changes in Customer			for	Benefits	Benefits
No.	Subsection)				Change	from Change	from Change
		<u>Minimum</u>	<u>**Average</u>	<u>Max</u>			
1	An optional Expanded Local Service (ELS) plan is proposed for residential and business customers which combines usage based pricing						
2	for the basic (existing) and an expanded/extended local calling area out to forty miles. Seven digit dialing (within each Number Plan						
3	Area) out to 40 miles will be available to ELS plan customers. The plan provides different options which customers can select based on						
4	their individual calling patterns, provides a low use option to flat rate service for those customers who do not place many outgoing						
5	calls and offers discounted rates for those who have a frequent need to call the expanded local calling area.						
6	A3.8.4/Business/Measured	\$3.60/24.57%	\$3.90/24.8%	N/A	See Note 1	See Note 2	See Note 3
7	A3.8.4/Residence/Measured	\$1.50/28.3%	\$0.22/3.28%	"	"	"	"
8	A3.8.3/Business/Measured	\$3.60/24.57%	\$3.11/17.99%	"	"	"	"
9	A3.8.3/Residence/Measured	\$1.50/28.3%	(\$.53)/-7.21%	"	"	"	"
10	A3.8.7/Business/Measured	(\$1.45)/-7.36%	\$0.57/2.83%	"	"	"	"
11	A3.8.7/Residence/Low Use Measured	\$1.10/19.30%	(\$.16)/-2.32%	"	"	"	"
12	A3.8.7/Residence/Measured	(.85)/-11.11%	(\$1.38)/-16.28%	"	"	"	"
13	A3.8.8/Business/Measured	\$4.10/28.98%	\$6.77/42.79%	"	"	"	"
14	A3.8.8/Business/Measured	\$4.10/28.98%	\$2.39/13.08%	"	"	"	"
15	A3.8.8/Residence/Measured	\$1.70/33.33%	\$.41/6.39%	"	"	"	"
16	A3.8.8/Residence/Measured	\$1.70/33.33%	\$.07/1.05%	"	"	"	"
17	A3.8.11/Business/Measured	(\$2.15)/-11.50%	(\$8.19)/-29.03%	"	"	"	"
18	A3.8.11/Residence/Low Use Measured	(\$.75)/-10.87%	(\$.15)/-2.14%	"	"	"	"
19	A3.8.11/Residence/Measured	\$.90/17.14%	(\$4.01)/-39.48%	"	"	"	"
20	A3.8.11/PBX/Measured	(\$8.43)/-23.05%	(\$2.62)/-7.17%	"	"	"	"
21	A3.8.12/Business/Measured	(\$7.60)/-26.57%	(\$3.66)/-12.81%	"	"	"	"
22	A3.8.12/Residence/Low Use Measured	(\$2.90)/-27.23%	(\$2.92)/-27.33%	"	"	"	"
23	A3.8.12/Residence/Measured	\$.80/11.51%	(\$1.53)/-16.51%	"	"	"	"
24	A3.8.12/PBX/Measured	(\$12.71)-26.25%	(\$4.06)/-8.38%	"	"	"	"

* Minimum assumes no billed usage

** ELS plan includes \$3.00 usage allowance

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell Telephone and TelegraphDocket No.: 920260-TLTest Year: 1991

Schedule A-5b

Page 2 of 5Witness Responsible: N. Sims

Check Whether Data Is:

Historic ☒ or Projected ☐Average ☐ or Year End ☒

Line No.	Narrative Description of Structural Change (Identify tariff Subsection)	Anticipated \$/% Changes in Customer Bills			Reason for Change	Customer Benefits from Change	Company Benefits from Change
		Minimum	Average	Max			
1	A3.8.14/Business/Measured	(\$2.30)/-11.19%	\$1.92/8.83%	N/A	See Note 1	See Note 2	See Note 3
2	A3.8.14/Residence/Measured	(\$1.20)/-15.0%	(\$1.14)/-12.35%	"	"	"	"
3	A3.8.14/Residence/Low Use Measured	\$.80/13.33%	(\$.75)/-9.87%	"	"	"	"
4	A3.8.17/Business/Measured	(\$2.60)/-11.02%	\$2.59/10.98%	"	"	"	"
5	A3.8.17/Residence/Measured	(\$.90)/-10.40%	(\$.23)/-2.68%	"	"	"	"
6	A3.8.17/Residence/Low Use Measured	\$1.65/27.05%	(\$.47)/-5.73%	"	"	"	"
7	A3.8.16/Business/Measured	\$3.60/24.57%	\$2.81/15.73%	"	"	"	"
8	A3.8.16/Residence/Measured	\$1.50/28.30%	(\$.14)/-1.95%	"	"	"	"
9	A3.8.18/Business/Measured	(\$4.35)/-19.25%	(\$2.56)/-11.22%	"	"	"	"
10	A3.8.18/Residence/Measured	(\$3.00)/-30.61%	(\$3.07)/-31.12%	"	"	"	"
11	A3.8.18/Residence/Low Use Measured	\$1.05/18.26%	\$.51/6.03%	"	"	"	"
12	A3.8.18/PBX/Measured	(\$12.98)/-29.51%	(\$7.61)/-15.05%	"	"	"	"
13	A3.8.23/Business/Measured	\$4.10/28.98%	\$2.41/11.49%	"	"	"	"
14	A3.8.23/Residence/Measured	\$1.70/33.33%	\$0.50/7.97%	"	"	"	"

Note 1: Statewide filing of new local calling plan

Note 2: Customer gains expanded calling area, and calling plans are standard throughout the state, making them less confusing for customers.

Note 3: Increase efficiency by adopting standard statewide plan; alleviate EAS pressure.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell Telephone and Telegraph

Docket No: 920260-TL

Test Year 1991

Schedule A-5b

Page 3 of 5

Witness Responsible: N. Sims

Check Whether Data Is:

Historic [x] or Projected []

Average [] or Year End [x]

Line No.	Narrative Description of Structural Change (Identify tariff Subsection)	Anticipated \$/% Changes			Reason for Change	Customer Benefits from Change	Company Benefits from Change
		In Customer Bills					
		Minimum	Average	Maximum			
1	The restructure of PBX trunks and NARs in GSST subsections A3,4.2 and A3.13.3 is accomplished by disaggregating hunting (Rotary Service)						
2	charges from the monthly rates. One-way outgoing trunks and NARs will not require hunting. Additionally, business flat rate						
3	hunting rates are reduced to 35% of the 1FB and the price ratio of flat rate business PBX trunks to the 1FB is reduced to 1.7. Monthly						
4	flat rates for NARS (with hunting included) are reduced by approximately the same percentage as the monthly flat PBX trunk rate						
5	(with hunting included).						
		(RG1)	(Statewide)	(RG12)			
6	Res trunk with hunting	\$0/0%	\$0/0%	\$0/0%	See Note 1	See Note 2	See Note 3
7	Bus trunk with hunting	\$-4.18/-9.3%	\$-5.33/-8.6%	\$-5.57/-8.5%			
8	NAR with hunting	\$-1.92/-9.3%	\$-2.50/-8.7%	\$-2.56/-8.5%			

Note 1: Simpler and more understandable; charges for hunting service only where it is applicable; moves closer to line/trunk parity.

Note 2: Reduced monthly bill; easier for the customer to understand rotary service charges (hunting); customer flexibility to determine appropriate trunk/NAR configuration and to choose most cost effective configuration.

Note 3: Rotary service charges (hunting) are easier to explain; moves toward line/trunk parity.

FLORIDA PUBLIC SERVICE COMMISSION

Company: Southern Bell Telephone and Telegraph

Docket No: 920260-TL

Test Year 1991

Schedule A-5b

Page 4 of 5

Witness Responsible: N. Sims

Check Whether Data Is:

Historic ☒ or Projected ☐

Average ☐ or Year End ☒

Line No.	Narrative	Anticipated \$/% Changes			Reason for Change	Customer Benefits from Change	Company Benefits from Change
	Description of Structural Change (Identify tariff Subsection)	In Customer Bills					
		Minimum	Average	Maximum			
1	A4						
2	The restructure of A4 Service Charges	(See next page for			Simplification	New Charges	More Consistent
3	incorporates the rate elements service	representative examples)			-Understanding	"make sense"	application company-
4	ordering, charge-primary, service				changes	-Easier for	wide.
5	ordering charge-Secondary, Central				-Application	customer to	-Easier to explain
6	Office Work Charge, New Line Connection				of charges	understand	bill
7	Charge, Telephone Number Change Large,						-Simpler to
8	and Restoration Charge into only three					-Billing less	administer
9	rate categories. The new categories				Rates more in	complicated	
10	are for Line Connection, Line change				line with cost		
11	and Secondary, Service Charge.				-updated cost		
12	Additionally, the Premises Visit				information		
13	Charge has been incorporated into the				-Revenue reduction		
14	premises work charge.				in connection with		
15					incentive regulation		

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
Company Southern Bell Telephone & Telegraph
Docket No. 920260-TL
Test Year 1991

Schedule A-5b
Page 5 of 5
Witness Responsible N. Sims

Check Whether Data Is:
Historic ☒ or Projected ☐
Average ☐ or Year End ☒

Line No.	Narrative Description of Structural Change (Identify tariff Subsection)	Anticipated \$/% Changes In Customer Bills			Reason for Change	Customer Benefits from Change	Company Benefits from Change
		Minimum	Average	Maximum			
1	Examples:						
2	- Install 1 line at new	Res. \$-36.00/-47%	\$-36.00/-47%	\$-36.00/-47%	See Above	See Above	See Above
3	location	Bus. \$-26.00/-30%	\$-26.00/-30%	\$-26.00/-30%			
4	- Reconnect 1 line	Res. \$-4.50/-10%	\$-4.50/-10%	\$-4.50/-10%			
5		Bus. \$ 5.50/10%	\$ 5.50/ 10%	\$ 5.50/ 10%			
6	- Reconnect 3 lines	Res. \$-19.50/-23%	\$-19.50/-23%	\$-19.50/-23%			
7		Bus. \$- 7.50/- 8%	\$- 7.50/- 8%	\$- 7.50/- 8%			
8	- Change (1) Tel No.	Res. \$ 3.50/10%	\$ 3.50/10%	\$ 3.50/10%			
9		Bus. \$ 14.00/58%	\$14.00/58%	\$14.00/58%			
10	- Restore 1 line	Res. \$ 3.50/17%	\$ 3.50/17%	\$ 3.50/17%			
11		Bus. \$14.00/58%	\$14.00/58%	\$14.00/58%			
12	- Add vertical service (i.e.	Res. \$ 0/ 0%	\$ 0/ 0%	\$ 0/ 0%			
13	T-Tone, Call Waiting, etc.)	Bus. \$ 6.50/52%	\$ 6.50/52%	\$ 6.50/52%			
14	- Change Directory Listing	Res. \$ 9.00/Note 1	\$ 9.00/Note 1	\$ 9.00/Note 1			
15		Bus. \$19.00/Note 1	\$19.00/Note 1	\$19.00/Note 1			

Note 1: New Charge. Current tariff does not specify a listing change charge.

Supporting Schedules:

Recap Schedules:

Employee Compensation

FLORIDA PUBLIC SERVICE COMMISSION

Company Southern Bell Telephone & Telegraph Co.

Docket No. 920260-TL

Test Year 1991

Schedule C-11c Revised

Page 1 of 1

Witness Responsible: W. S. Reid

Check Whether Data Is:

Historic [X] or Projected []

Average [] or Year End [X]

Line No.		<u>1988</u> (1)	<u>1989</u> (2)	<u>1990</u> (3)	<u>1991</u> (4)
1.	Company				
2.	Salaried Company Personnel				
3.	Regular Pay *	230,047,547	238,219,808	237,902,298	238,197,096
4.	Overtime Pay	5,880,513	3,812,807	3,788,014	3,451,447
5.	Other Pay (a)	16,449,376	21,928,164	30,370,354	21,466,237
6.	Total Salaried Pay	<u>252,377,436</u>	<u>263,960,779</u>	<u>272,060,666</u>	<u>263,114,780</u>
7.	Hourly Company Personnel				
8.	Regular Pay *	532,361,846	540,731,653	576,609,853	578,471,961
9.	Overtime Pay	44,867,440	43,392,422	45,992,567	48,436,783
10.	Other Pay (a)	14,908,029	18,998,872	17,421,156	12,172,530
11.	Total Hourly Pay	<u>592,137,315</u>	<u>603,122,947</u>	<u>640,023,576</u>	<u>639,081,274</u>
12.	Total Company Labor	<u>844,514,751</u>	<u>867,083,726</u>	<u>912,084,242</u>	<u>902,196,054</u>
13.	Contract				
14.	Outside Plant Construction				
15.	Hourly Rate Bid Projects				
16.	Supervisory Compensation				
17.	Total Hourly Rate Bid Projects				
18.	Labor Provided by Other Telephone				
19.	Company Employees				
20.	Supervisory Compensation				
21.	Total Other Telephone Compensation				
22.	Total Contract Labor				

Not Available. Southern Bell contracts on an individual job basis, not an employee basis. All such contracts are open to review upon request.

(a) Includes special payments, retroactive wage adjustments, business marketing incentive payments, management team incentive awards, nonmanagement team incentive awards, non-qualified deferred income plan, commissions - special payments, allowance & special differential, merit awards, military leave - non benefit, termination - special payments, BellSouth Career Continuation Program (BCCP) payments-non-working, income protection programs and other special payments.

* Social security, pension benefits, workers' compensation, health insurance benefits, sick pay and any other company provided benefits are included in regular pay.

Supporting Schedules: None

Recap Schedules: None

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company: BELLSOUTH TELECOMMUNICATIONS, INC.
Docket No. 920260-TL
Test Year 1991

Schedule C-24f
Page 1 of 2
Witness Responsible: W. S. Reid

Check Whether Data Is:
Historic [X] or Projected []
Average [X] or Year End []

		Intrastate Toll			
		IntraLATA			
Line No.	Acct. No.	Account Description	InterLATA	MTS/WATS	Private Line
	(1)	(2)	(3)	(4)	(5)
1	2001	PLANT IN SERVICE	744,792,197	556,362,594	177,997,304
2	3100-3420	Accum Depreciation and Amort	(272,006,201)	(198,194,233)	(64,979,074)
3		Net Plant in Service	472,785,996	358,168,361	113,018,230
4	2002	Property Held for Future Use	27,763	20,821	6,615
5	2003	Tel Plant Under Construction - ST	4,719,216	3,543,264	1,119,408
6	2004	Tel Plant Under Construction - LT	2,797,632	2,099,842	661,804
7	1220	Materials and Supplies	3,492,352	2,293,989	561,440
8	4100.4340	Deferred Taxes	81,704,505	66,302,181	20,487,352
9		Return Base	402,118,454	299,824,096	94,880,145
10		* Settlement Ratio	N/A	N/A	4.58%
11		* Return	N/A	N/A	4,346,859
12					
13		EXPENSES AND TAXES			
14		Plant Specific	41,818,379	32,718,992	9,536,451
15		Plant Non-specific	21,593,055	30,039,590	5,082,953
16		Customer Operations	28,012,163	40,386,122	6,031,277
17		General Expenses	22,511,317	22,050,197	4,952,631
18		Operating Rents - Net	(329,365)	(271,150)	(69,695)
19		Tel Franchise Requirement - Net	0	0	0
20		Relief and Pensions	0	0	0
21	6560	Depreciation	63,153,440	47,620,046	16,823,816
22	7240	Other Taxes	9,742,340	12,351,851	3,217,685
23	7220	Federal Income Tax	25,630,522	22,672,232	(320,130)
24	7230	State Income Tax	5,224,976	8,885,735	(447,059)
25		Gen'l Services and Licenses - Net	0	0	0
26	7370	Miscellaneous Income Charges	231,325	223,466	51,294
27	7370	Abandoned Projects	66,077	81,444	0
28		Total Expenses and Taxes	217,654,229	216,758,525	44,859,223
29	7340	Allow for Funds Used Dur Construct	202,881	152,550	48,308
30		Gross Receipts and PSC	**	**	N/A
31					
32		TOTAL SETTLEMENT REVENUES			
33		* Net Revenues	N/A	N/A	49,157,774
34		* Bell Billed	N/A	N/A	58,597,325
35		* Net Settlement Amount	N/A	N/A	(9,439,551)

* These lines do not apply to columns (3) and (4). Actual settlement ratio is .04581421.
** Included in Other Taxes

Supporting Schedules:

Recap Schedules:

Intrastate Toll
Revenue Settlement Amount

FLORIDA PUBLIC SERVICE COMMISSION
Company BELLSOUTH TELECOMMUNICATIONS, INC.
Docket No. 920260-TL
Test Year 1991

Schedule C-24f
Page 2 of 2
Witness Responsible W. S. Reid

Check Whether Data Is:
Historic ☒ or Projected ☐
Average ☒ or Year End ☐

Intrastate Toll					
Line No.	Acct. No.	Account Description	InterLATA (Note)	IntraLATA	
				MTS/WATS (Note)	Private Line
	(1)	(2)	(3)	(4)	(5)
1		* Settlement Base	N/A	N/A	101,484,753
2		* Settlement Ratio	N/A	N/A	4.58%
3		* Return	N/A	N/A	1,598,154
4		Allow for Funds Used Dur Construct	N/A	N/A	41,376
5		Investment Tax Credit-Amortization	N/A	N/A	315,827
6		Other Adjustments	N/A	N/A	241,706
7		* Net Return	N/A	N/A	4,556,778
8		Fixed Charges	N/A	N/A	3,586,434
9		Other Adjustments	N/A	N/A	0
10		After-Tax Income	N/A	N/A	4,598,154
11		State Income Tax	N/A	N/A	39,192
12		Federal Income Tax	N/A	N/A	1241,816
13		Operating Expenses and Taxes	N/A	N/A	36,989,115
14		Uncollectibles	N/A	N/A	0
15		Other Adjustments	N/A	N/A	0
16		* Net Revenue Requirement	N/A	N/A	41,343,269
17		Gross Receipts Taxes	N/A	N/A	797,826
18		Other Adjustments	N/A	N/A	0
19		* Settlement Requirement	N/A	N/A	42,141,095

Note: Because InterLATA and IntraLATA MTS/WATS are not pooled, there are no settlement amounts applicable to these services.

* These lines do not apply to columns (3) and (4).

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

EXPLANATION: Provide the company's 12-month average cost of capital for:

Type of Data Shown:

X Historical Test Year Ended 12/31/91

___ Projected Test Year Ended ___/___/___

___ Prior Test Year Ended ___/___/___

Witness: WILLIAM B. KECK

Company: Southern Bell Telephone and Telegraph

Docket No.: 920260-TL

- 1) the test year,
- 2) the prior year if the test year is projected, or
- 3) the test year of the last rate case if an historical test year is used

Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term & Short-Term Debt.

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	Last Rate Case (Prior Year)				Investor-supplied capital spread based on BellSouth Telecommunications (9 states) capital structure and BellSouth Telecommunications cost rates are used for Long-Term & Short-Term Debt.			
				Cost Rate		Weighted Rate		Present Rate Case		Present Rate Case	
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)	Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,068,897	25.75%	8.73%	2.25%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	129,515	3.12%	6.05%	0.19%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	1,983,775	47.80%	14.00%	6.69%
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	53,304	1.28%	8.25%	0.11%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	771,809	18.59%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	143,195	3.45%	12.16%	0.42%
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,150,495	100.00%		9.66%

* For purposes of providing these number we are reporting data from the 880069-TL order dated 10/13/88

COST OF CAPITAL - 12-MONTH AVERAGE
Southern Bell Telephone & Telegraph Company
(4 State Basis)

Florida Public Service Commission

EXPLANATION: Provide the company's 12-month average cost of capital for:

Type of Data Shown:

Company: Southern Bell Telephone & Telegraph

- 1) the test year,
2) the prior year if the test year is projected, or
3) the test year of the last rate case if an historical test year is used

X Historical Test Year Ended 12/31/91
____ Projected Test Year Ended ____/____/____
____ Prior Test Year Ended ____/____/____
Witness: WILLIAM B. KECK

Docket No.: 920260-TL

Investor-supplied capital spread based on Southern Bell (4 states) capital structure and Southern Bell cost rates are used for Long-term & Short-term Debt.
----- Present Rate Case -----

Line No.	Class of Capital	Dollars @ (000)	Ratio @ (%)	Last Rate Case (Prior Year) Cost Rate		Weighted Rate		Dollars (000)	Ratio (%)	Cost Rate (%)	Weighted Cost (%)
				Requested (%)	Approved @ (%)	Requested (%)	Approved @ (%)				
1.	Long Term Debt	\$1,028,516	24.42%	8.88%	8.88%	2.17%	2.17%	\$1,026,590	24.73%	8.81%	2.18%
2.	Short Term Debt	194,017	4.61%	8.45%	8.45%	0.39%	0.39%	159,512	3.84%	6.06%	0.23%
3.	Common Equity	1,959,174	46.51%		13.20%		6.14%	1,996,085	48.09%	14.00%	6.73%
4.	Preferred Stock	0	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%	0.00%	0.00%
5.	Customer Deposits	46,858	1.11%	7.73%	7.73%	0.09%	0.09%	53,304	1.28%	8.25%	0.11%
6.	Cost Free Capital	811,818	19.27%	0.00%	0.00%	0.00%	0.00%	771,809	18.59%	0.00%	0.00%
7.	Investment Tax Credits	171,677	4.08%		11.71%		0.48%	143,195	3.45%	12.16%	0.42%
8.	Total Capital	\$4,212,060	100.00%				9.26%	\$4,150,495	100.00%		9.67%

@ For purposes of providing these number we are reporting data from the 880069-TL order dated 10/13/88

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission
Company: Southern Bell Telephone and Telegraph
Docket No.: 920260-TL

EXPLANATION: Provided the test year is projected, compare cost of capital data for the prior year to the amounts forecasted for that period when the initial budget was prepared. If the test year is historical, use test year data instead of prior year data.

Type of Data Shown:
X Historical Test Year Ended 12/31/91
___ Projected Test Year Ended ___/___/___
___ Prior Test Year Ended ___/___/___
Witness: WILLIAM B. KECK and WALTER REID

Line No.	Item - Unit	Deviation from Forecast				(5) Explanation of Significant Deviations from Forecast
		(1) 1991 BUDGET	(2) 1991 ACTUAL *	(3) Amount (2) - (1)	(4) Percent (3) / (1)	
1	Long Term Debt	8.83%	8.81%	-0.02%	-0.23%	
2	Short Term Debt	7.95%	6.04%	-1.91%	-24.03%	Unanticipated Significant Decline In Short Term Interest Rates
3	Preferred Stock	0.00%	0.00%	0.00%	-	
4	Customer Deposits	6.66%	8.25%	1.59%	23.87%	Conservative Forecast Of Stated Interest Rate
5	Common Equity @	12.80%	12.92%	0.12%	0.94%	
6	Deferred Income Tax	0.00%	0.00%	0.00%	-	
7	Investment Tax Credits @	11.40%	11.52%	0.12%	1.05%	
8	Other	-	-	-	-	
9	TOTAL	9.25%	9.14%	-0.11%	-1.19%	

* From Company Surveillance Report For 12 Months Ending December 31, 1991 (See MFR C-24d)

@ Earned Return Not Cost Of Capital Figures

Supporting Schedules:

Recap Schedules:

SERVICE CONNECTION COST STUDY SUMMARY
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell
 DOCKET NO. 920260-TL

TEST YEAR: 1991

PRESENT TARIFF STRUCTURE

SCHEDULE E-3A
 PAGE 1 OF 1

WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

()Average ()Year End

Service Connection			Test Yr.	Total	Test	Total	Per Unit	Per Unit	Total Per			
Line	Tariff	Item	Account	Capitalized	Expensed	Test Yr.	Year	Capitalized	Expensed	Unit	Present	Proposed
No.	&	Tariff Code	No. & Name*	Costs	Cost	Costs	Units	Costs	Costs	Costs	Rate	Rate
	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	A4.3.1 A	1a	Service Ordering Charge, Primary Residence, per service order	\$0	\$29,586,809	\$29,586,809	1102751	\$0	\$26.83	\$26.83	\$25.00	NA
2	A4.3.1 A	1b	Service Ordering Charge, Primary Business, per service order	\$0	\$5,934,989	\$5,934,989	163769	\$0	\$36.24	\$36.24	\$35.00	NA
3	A4.3.1 A	2a	Service Ordering Charge, Secondary Residence, per service order	\$0	\$6,905,698	\$6,905,698	717848	\$0	\$9.62	\$9.62	\$9.00	NA
4	A4.3.1 A	2b	Service Ordering Charge, Secondary Business, per service order	\$0	\$1,192,254	\$1,192,254	87537	\$0	\$13.62	\$13.62	\$12.50	NA
5	A4.3.1 B	1a	Access Line Connection Charge Per Access Line or Trunk (Res) Central Office Work Charge	\$0	\$19,149,396	\$19,149,396	1113337	\$0	\$17.20	\$17.20	\$19.50	NA
6	A4.3.1 B	1b	Access Line Connection Charge Per Access Line or Trunk (Res) New Line Connection Charge	\$0	\$7,426,609	\$7,426,609	170296	\$0	\$43.61	\$43.61	\$31.50	NA
7	A4.3.1 B	2a	Access Line Connection Charge Per Access Line or Trunk (Bus) Central Office Work Charge	\$0	\$3,398,309	\$3,398,309	262013	\$0	\$12.97	\$12.97	\$19.50	NA
8	A4.3.1 B	2b	Access Line Connection Charge Per Access Line or Trunk (Bus) New Line Connection Charge	\$0	\$7,025,738	\$7,025,738	165897	\$0	\$42.35	\$42.35	\$31.50	NA
9	A4.3.1 C	1a	Premises Visit Charge Per Customer Request, (Res)	\$0	\$52,291	\$52,291	3914	\$0	\$13.36	\$13.36	\$16.00	NA
10	A4.3.1 C	1b	Premises Visit Charge Per Customer Request, (Bus)	\$0	\$44,282	\$44,282	3088	\$0	\$14.34	\$14.34	\$19.00	NA
11	A4.4.3 A	1a	Premises Work Charge Per Customer Request, Schedule 1 (Res)	\$0	\$167,724	\$167,724	18636	\$0	\$9.00	\$9.00	\$8.75	NA
12	A4.4.3 A	1a	Premises Work Charge Per Customer Request, Schedule 2 (Res)	\$0	\$1,916	\$1,916	182	\$0	\$10.53	\$10.53	\$10.00	NA
13	A4.4.3 A	1a	Premises Work Charge Per Customer Request, Schedule 3 (Res)	\$0	\$0	\$0	0	\$0	\$12.25	\$12.25	\$11.50	NA
14	A4.4.3 A	1b	Premises Work Charge Per Customer Request, Schedule 1 (Bus)	\$0	\$38,907	\$38,907	4323	\$0	\$9.00	\$9.00	\$9.00	NA
15	A4.4.3 A	1b	Premises Work Charge Per Customer Request, Schedule 2 (Bus)	\$0	\$1,085	\$1,085	103	\$0	\$10.53	\$10.53	\$10.25	NA
16	A4.4.3 A	1b	Premises Work Charge Per Customer Request, Schedule 3 (Bus)	\$0	\$98	\$98	8	\$0	\$12.25	\$12.25	\$11.75	NA
17	A4.5.5 A	1a	Premises Work Charge Per Customer Request, Schedule 1 (Complex)	\$0	\$14,229	\$14,229	1581	\$0	\$9.00	\$9.00	\$12.50	NA
18	A4.5.5 A	1a	Premises Work Charge Per Customer Request, Schedule 2 (Complex)	\$0	\$0	\$0	0	\$0	\$10.53	\$10.53	\$16.00	NA
19	A4.5.5 A	1a	Premises Work Charge Per Customer Request, Schedule 3 (Complex)	\$0	\$0	\$0	0	\$0	\$12.25	\$12.25	\$18.50	NA

* Account 6623, Customer Services

SCHEDULE E-3B
PAGE 1 OF 6
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-SERVICE ORDERING CHARGE, Primary							
	-Residence-per service order							
1	A4.3.1 A 1a							
		(a) Business Office	0.5310		\$34.03	\$18.07	\$0.00	\$18.07
		(b) Comptroller	0.0180		\$22.22	\$0.40	\$0.00	\$0.40
		(c) Directory	0.0790		\$14.68	\$1.16	\$0.00	\$1.16
		(d) Network Services	0.2240		\$21.21	\$4.75	\$0.00	\$4.75
		(e) Assignment	0.0720		\$25.00	\$1.80	\$0.00	\$1.80
		(f) Gross Receipts & Central Service Fee						\$0.65
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 1							\$26.83
	-SERVICE ORDERING CHARGE, Primary							
	-Business-per service order							
2	A4.3.1 A 1b							
		(a) Business Office	0.8570		\$28.53	\$24.45	\$0.00	\$24.45
		(b) Comptroller	0.0200		\$22.65	\$0.45	\$0.00	\$0.45
		(c) Directory	0.2700		\$14.63	\$3.95	\$0.00	\$3.95
		(d) Network Services	0.2240		\$21.12	\$4.73	\$0.00	\$4.73
		(e) Assignment	0.0720		\$24.86	\$1.79	\$0.00	\$1.79
		(f) Gross Receipts & Central Service Fee						\$0.87
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 2							\$36.24
	-SERVICE ORDERING CHARGE, Secondary							
	-Residence-per service order							
3	A4.3.1 A 2a							
		(a) Business Office	0.3510		\$17.35	\$6.09	\$0.00	\$6.09
		(b) Comptroller	0.0090		\$26.67	\$0.24	\$0.00	\$0.24
		(c) Directory	0.0390		\$17.44	\$0.68	\$0.00	\$0.68
		(d) Network Services	0.0520		\$25.19	\$1.31	\$0.00	\$1.31
		(e) Assignment	0.0360		\$29.72	\$1.07	\$0.00	\$1.07
		(f) Gross Receipts & Central Service Fee						\$0.23
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 3							\$9.62

SCHEDULE E-3B
PAGE 2 OF 6
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-SERVICE ORDERING CHARGE, Secondary							
	-Business-per service order							
4	A4.3.1 A 2b							
		(a) Business Office	0.8230		\$10.44	\$8.59	\$0.00	\$8.59
		(b) Comptroller	0.0100		\$27.00	\$0.27	\$0.00	\$0.27
		(c) Directory	0.1350		\$17.41	\$2.35	\$0.00	\$2.35
		(d) Network Services	0.0400		\$25.25	\$1.01	\$0.00	\$1.01
		(e) Assignment	0.0360		\$29.72	\$1.07	\$0.00	\$1.07
		(f) Gross Receipts & Central Service Fee						\$0.33
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 4							\$13.62
	-ACCESS LINE CONNECTION CHARGE							
	-Residence-per Access Line or Trunk							
5	Central Office Work Charge							
	A4.3.1 B 1a							
		(a) Central Office	0.3943		\$24.73	\$9.75	\$0.00	\$9.75
		(b) Assignment	0.2820		\$24.96	\$7.04	\$0.00	\$7.04
		(f) Gross Receipts & Central Service Fee						\$0.41
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 5							\$17.20
	-ACCESS LINE CONNECTION CHARGE							
	-Residence-per Access Line or Trunk							
6	New Line Connection Charge							
	A4.3.1 B 1b							
		(a) Installation	0.7373		\$31.52	\$23.24	\$0.00	\$23.24
		(b) Network Interface	0.2533		\$31.62	\$8.01	\$11.31	\$19.32
		(f) Gross Receipts & Central Service Fee						\$1.05
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 6							\$43.61

SCHEDULE E-3B
PAGE 3 OF 6
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
7	-ACCESS LINE CONNECTION CHARGE -Business-per Access Line or Trunk Central Office Work Charge A4.3.1 B 2a							
		(a) Central Office	0.3708		\$24.54	\$9.10	\$0.00	\$9.10
		(b) Assignment	0.1420		\$25.07	\$3.56	\$0.00	\$3.56
		(f) Gross Receipts & Central Service Fee						\$0.31
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 7						\$12.97
8	-ACCESS LINE CONNECTION CHARGE -Business-per Access Line or Trunk New Line Connection Charge A4.3.1 B 2b							
		(a) Installation	0.7040		\$31.26	\$22.01	\$0.00	\$22.01
		(b) Network Interface	0.2533		\$31.62	\$8.01	\$11.31	\$19.32
		(f) Gross Receipts & Central Service Fee						\$1.02
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 8						\$42.35
9	4-PREMISES VISIT CHARGE -Per Customer Request, Residence A4.3.1 C 1a							
		(a) Assignment	0.0769		\$24.45	\$1.88	\$0.00	\$1.88
		(b) Travel	0.2700		\$31.61	\$8.53	\$0.00	\$8.53
		(c) Service Order Completion	0.0833		\$31.61	\$2.63	\$0.00	\$2.63
		(f) Gross Receipts & Central Service Fee						\$0.32
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 9						\$13.36

SCHEDULE E-3B
PAGE 4 OF 6
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

()Average ()Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-PREMISES VISIT CHARGE							
	-Per Customer Request, Business							
10	A4.3.1 C 1b							
		(a) Assignment	0.0769		\$24.45	\$1.88	\$0.00	\$1.88
		(b) Travel	0.3000		\$31.61	\$9.48	\$0.00	\$9.48
		(c) Service Order Completion	0.0833		\$31.61	\$2.63	\$0.00	\$2.63
		(f) Gross Receipts & Central Service Fee						\$0.35
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 10						\$14.34
	-PREMISES WORK CHARGE							
	-Residence, Schedule 1							
11	A4.4.3.A 1a							
		(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 11						\$9.00
	-PREMISES WORK CHARGE							
	-Residence, Schedule 2							
12	A4.4.3.A 1a							
		(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 12						\$10.53

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 1991

SCHEDULE E-3B
 PAGE 5 OF 6
 WITNESS RESPONSIBLE: N. H. Sims

PRESENT TARIFF STRUCTURE

Check whether rate is: () Historic () Projected

() Average () Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
13	-PREMISES WORK CHARGE -Residence, Schedule 3 A4.4.3.A 1a							
		(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 13						\$12.25
14	-PREMISES WORK CHARGE -Business, Schedule 1 A4.4.3.A 1b							
		(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 14						\$9.00
15	-PREMISES WORK CHARGE -Business, Schedule 2 A4.4.3.A 1b							
		(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 15						\$10.53
16	-PREMISES WORK CHARGE -Business, Schedule 3 A4.4.3.A 1b							
		(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 16						\$12.25

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 1991

SCHEDULE E-3B
 PAGE 6 OF 6
 WITNESS RESPONSIBLE: N. H. Sims

PRESENT TARIFF STRUCTURE

Check whether rate is: () Historic () Projected

() Average () Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-PREMISES WORK CHARGE							
	-Complex, Schedule 1							
17	A4.5.5.A 1a							
		(a) Installation	0.2500		\$31.61	\$7.90	\$0.88	\$8.78
		(f) Gross Receipts & Central Service Fee						\$0.22
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 17						\$9.00
	-PREMISES WORK CHARGE							
	-Complex, Schedule 2							
18	A4.5.5.A 1a							
		(a) Installation	0.2500		\$37.59	\$9.40	\$0.88	\$10.28
		(f) Gross Receipts & Central Service Fee						\$0.25
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 18						\$10.53
	-PREMISES WORK CHARGE							
	-Complex, Schedule 3							
19	A4.5.5.A 1a							
		(a) Installation	0.2500		\$44.26	\$11.07	\$0.88	\$11.95
		(f) Gross Receipts & Central Service Fee						\$0.30
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 19						\$12.25

SERVICE CONNECTION COST STUDY SUMMARY
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell-FLORIDA
 DOCKET NO. 920260-TL

TEST YEAR: 1991

PROPOSED TARIFF STRUCTURE

SCHEDULE E-3A
 PAGE 1 OF 2
 WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: () Historic () Projected

Line No.	Service Connection Tariff Item & Tariff Code	Account No. & Name*	() Average Test Yr. Capital Costs	() Year End Test Yr. Expensed Cost	Total Test Yr. Costs	Test Year Units	Per Unit Capitalized Costs	Per Unit Expensed Costs	Total Per Unit Costs	Present Rate	Proposed Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Line Connection Charge, First Line Residence, per line A4.3.1 A 1a		\$0	\$43,640,560	\$43,640,560	1098152	\$0	\$39.74	\$39.74	NA	\$40.00
2	Line Connection Charge, Additional Line Residence, per line A4.3.1 A 1b		\$0	\$124,583	\$124,583	10540	\$0	\$11.82	\$11.82	NA	\$12.00
3	Line Connection Charge, First Line Business, per line A4.3.1 A 1a		\$0	\$8,330,389	\$8,330,389	149935	\$0	\$55.56	\$55.56	NA	\$60.00
4	Line Connection Charge, Additional Line Business, per line A4.3.1 A 1b		\$0	\$1,063,150	\$1,063,150	89945	\$0	\$11.82	\$11.82	NA	\$13.00
5	Line Change Charge, First Line Residence, per line A4.3.1 B 1a		\$0	\$11,110,637	\$11,110,637	498906	\$0	\$22.27	\$22.27	NA	\$24.00
6	Line Change Charge, Additional Line Residence, per line A4.3.1 B 1b		\$0	\$444	\$444	44	\$0	\$10.08	\$10.08	NA	\$10.00
7	Line Change Charge, First Line Business, per line A4.3.1 B 1a		\$0	\$1,576,651	\$1,576,651	42179	\$0	\$37.38	\$37.38	NA	\$38.00
8	Line Change Charge, Additional Line Business, per line A4.3.1 B 1b		\$0	\$83,654	\$83,654	8299	\$0	\$10.08	\$10.08	NA	\$11.00
9	Secondary Service Charge, Each Residence, per customer request A4.3.1 C 1a		\$0	\$6,675,118	\$6,675,118	738398	\$0	\$9.04	\$9.04	NA	\$9.00
10	Secondary Service Charge, Each Business, per customer request A4.3.1 C 1b		\$0	\$2,639,626	\$2,639,626	143380	\$0	\$18.41	\$18.41	NA	\$19.00

* Account 6623, Customer Services

SERVICE CONNECTION COST STUDY SUMMARY
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell-FLORIDA
 DOCKET NO. 920260-TL

TEST YEAR: 1991

PROPOSED TARIFF STRUCTURE

SCHEDULE E-3A
 PAGE 2 OF 2
 WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: () Historic () Projected

Line No.	Service Connection Tariff Item & Tariff Code	Account No. & Name*	() Average Test Yr. Capital. Costs	() Year End Test Yr. Expensed Cost	Total Test Yr. Costs	Test Year Units	Per Unit Capitalized Costs	Per Unit Expensed Costs	Total Per Unit Costs	Present Rate	Proposed Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
11	Premises Work Charge-Residence- 1st 15-minute increment, per increment A4.3.1 D 1a		\$0	\$86,265	\$86,265	3914	\$0	\$22.04	\$22.04	NA	\$24.75
12	Premises Work Charge-Residence-Each add'l 15-minute increment, per increment A4.3.1 D 2a		\$0	\$132,348	\$132,348	14904	\$0	8.88	8.88	NA	8.75
13	Premises Work Charge-Business- 1st 15-minute increment, per increment A4.3.1 D 1a		\$0	\$71,055	\$71,055	3088	\$0	\$23.01	\$23.01	NA	\$28.00
14	Premises Work Charge-Business-Each add'l 15-minute increment, per increment A4.3.1 D 2a		\$0	\$26,021	\$26,021	2927	\$0	\$8.89	\$8.89	NA	\$9.00

* Account 6623, Customer Services

SCHEDULE E-3B
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

()Average ()Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
(1)	(2)	(3)			(4)	(5)	(6)	(7)
	-LINE CONNECTION CHARGE-First Line							
	-Residence-per line							
1	A4.3.1 A 1a							
	(a) Business Office	0.5098			\$33.78	\$17.22	\$0.00	\$17.22
	(b) Comptroller	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0033			\$33.33	\$0.11	\$0.00	\$0.10
	(e) Central Office	0.2885			\$35.46	\$10.23	\$0.03	\$10.26
	(f) Assignment	0.0201			\$35.82	\$0.72	\$0.00	\$0.72
	(g) Installation & Maintenance	0.1002			\$29.64	\$2.97	\$0.00	\$2.95
	(h) Computer							\$7.84
	(i) Gross Receipts							\$0.65
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 1							\$39.74
	-LINE CONNECTION CHARGE-Additional Line							
	-Residence-per line							
2	A4.3.1 A 1b							
	(a) Business Office	0.0687			\$36.40	\$2.50	\$0.00	\$2.50
	(b) Comptroller	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0094			\$30.85	\$0.29	\$0.00	\$0.29
	(e) Central Office	0.1353			\$33.85	\$4.58	\$0.02	\$4.60
	(f) Assignment	0.0160			\$34.38	\$0.55	\$0.00	\$0.55
	(g) Installation & Maintenance	0.1166			\$22.98	\$2.68	\$0.00	\$2.68
	(h) Computer							\$1.03
	(i) Gross Receipts							\$0.17
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 2							\$11.82
	-LINE CONNECTION CHARGE-First Line							
	-Business-per line							
3	A4.3.1 A 1a							
	(a) Business Office	0.6664			\$33.58	\$22.38	\$0.00	\$22.38
	(b) Comptroller	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000			\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0386			\$33.40	\$1.29	\$0.00	\$1.29
	(e) Central Office	0.2885			\$35.56	\$10.26	\$0.03	\$10.29
	(f) Assignment	0.0172			\$35.47	\$0.61	\$0.00	\$0.61
	(g) Installation & Maintenance	0.4052			\$30.13	\$12.21	\$0.00	\$12.21
	(h) Computer							\$7.88
	(i) Gross Receipts							\$0.90
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 3							\$55.56

SERVICE CONNECTION ACTIVITY AND COSTS
FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Southern Bell - FLORIDA
DOCKET NO. 920260-TL
TEST YEAR: 1991

PROPOSED TARIFF STRUCTURE

SCHEDULE E-3B
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. H. Sims

Check whether rate is: ()Historic ()Projected

☐ Average ☐ Year End

Item No.	Service Connection Tariff Item & Code Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	-LINE CONNECTION CHARGE-Additional Line						
	-Business-per line						
4	A4.3.1 A 1b						
	(a) Business Office	0.0687		\$36.40	\$2.50	\$0.00	\$2.50
	(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0094		\$30.85	\$0.29	\$0.00	\$0.29
	(e) Central Office	0.1353		\$33.85	\$4.58	\$0.02	\$4.60
	(f) Assignment	0.0160		\$34.38	\$0.55	\$0.00	\$0.55
	(g) Installation & Maintenance	0.1166		\$22.98	\$2.68	\$0.00	\$2.68
	(h) Computer						\$1.03
	(i) Gross Receipts						\$0.17
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 4						\$11.82
	-LINE CHANGE CHARGE-First Line						
	-Residence-per line						
5	A4.3.1 B 1a						
	(a) Business Office	0.1588		\$36.15	\$5.74	\$0.00	\$5.74
	(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(e) Central Office	0.2334		\$38.77	\$9.05	\$0.03	\$9.08
	(f) Assignment	0.0191		\$35.58	\$0.68	\$0.00	\$0.68
	(g) Installation & Maintenance	0.0593		\$30.19	\$1.76	\$0.00	\$1.76
	(h) Computer						\$4.65
	(i) Gross Receipts						\$0.36
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 5						\$22.27
	-LINE CHANGE CHARGE-Additional Line						
	-Residence-per line						
6	A4.3.1 B 1b						
	(a) Business Office	0.0953		\$36.40	\$3.47	\$0.00	\$3.47
	(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
	(e) Central Office	0.0847		\$34.82	\$2.95	\$0.02	\$2.97
	(f) Assignment	0.0114		\$35.09	\$0.40	\$0.00	\$0.40
	(g) Installation & Maintenance	0.0761		\$32.19	\$2.45	\$0.00	\$2.45
	(h) Computer						\$0.62
	(i) Gross Receipts						\$0.17
	TOTAL COST FOR THIS SERVICE CONNECTION ITEM 6						\$10.08

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 1991

SCHEDULE E-38
 PAGE 3 OF 5
 WITNESS RESPONSIBLE: N. H. Sims

PROPOSED TARIFF STRUCTURE

Check whether rate is: () Historic () Projected

() Average () Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	-LINE CHANGE CHARGE-First Line							
	-Business-per line							
7	A4.3.1 B 1a							
		(a) Business Office	0.4093		\$36.40	\$14.90	\$0.00	\$14.90
		(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(e) Central Office	0.2334		\$38.77	\$9.05	\$0.03	\$9.08
		(f) Assignment	0.0164		\$35.37	\$0.58	\$0.00	\$0.58
		(g) Installation & Maintenance	0.2529		\$29.70	\$7.51	\$0.00	\$7.51
		(h) Computer						\$4.77
		(i) Gross Receipts						\$0.54
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 7						\$37.38
	-LINE CHANGE CHARGE-Additional Line							
	-Business-per line							
8	A4.3.1 B 1b							
		(a) Business Office	0.0953		\$36.40	\$3.47	\$0.00	\$3.47
		(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(e) Central Office	0.0847		\$34.82	\$2.95	\$0.02	\$2.97
		(f) Assignment	0.0114		\$35.09	\$0.40	\$0.00	\$0.40
		(g) Installation & Maintenance	0.0761		\$32.19	\$2.45	\$0.00	\$2.45
		(h) Computer						\$0.62
		(i) Gross Receipts						\$0.17
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 8						\$10.08
	-SECONDARY SERVICE CHARGE-Each							
	-Residence-per customer request							
9	A4.3.1 C 1a							
		(a) Business Office	0.1588		\$36.15	\$5.74	\$0.00	\$5.74
		(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(e) Central Office	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(f) Assignment	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(g) Installation & Maintenance	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(h) Computer						\$3.15
		(i) Gross Receipts						\$0.15
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 9						\$9.04

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 1991

SCHEDULE E-3B
 PAGE 4 OF 5
 WITNESS RESPONSIBLE: N. H. Sims

PROPOSED TARIFF STRUCTURE

Check whether rate is: () Historic () Projected

() Average () Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Source	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
-SECONDARY SERVICE CHARGE-Each -Business-per customer request								
10	A4.3.1 C 1a							
		(a) Business Office	0.4093		\$36.40	\$14.90	\$0.00	\$14.90
		(b) Comptroller	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(c) Directory	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(d) Outside Plant	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(e) Central Office	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(f) Assignment	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(g) Installation & Maintenance	0.0000		\$0.00	\$0.00	\$0.00	\$0.00
		(h) Computer						\$3.27
		(i) Gross Receipts						\$0.24
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 10						\$18.41
-PREMISES WORK CHARGE-First 15-minute increment -Residence-per increment								
11	A4.3.1 D 1a							
		(a) Assignment	0.0769		\$24.44	\$1.88	\$0.00	\$1.88
		(b) Travel	0.2700		\$31.61	\$8.53	\$0.00	\$8.53
		(c) Service Order Completion	0.0833		\$31.61	\$2.63	\$0.00	\$2.63
		(d) Installation	0.2500		\$31.67	\$7.92	\$0.88	\$8.80
		(i) Gross Receipts						\$0.20
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 11						\$22.04
-PREMISES WORK CHARGE-Each add'l 15-minute increment -Residence-per increment								
12	A4.3.1 D 2a							
		(a) Installation	0.2500		\$31.67	\$7.92	\$0.88	\$8.80
		(i) Gross Receipts						\$0.08
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 12						\$8.88

SERVICE CONNECTION ACTIVITY AND COSTS
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: Southern Bell - FLORIDA
 DOCKET NO. 920260-TL
 TEST YEAR: 1991

SCHEDULE E-3B
 PAGE 5 OF 5
 WITNESS RESPONSIBLE: N. H. Sims

PROPOSED TARIFF STRUCTURE

Check whether rate is: () Historic () Projected

() Average () Year End

Item No.	Service Connection Tariff Item & Tariff Code	Work Activity	Hours Required Per Work Activity	Hourly Labor Cost Per Work Activity	Labor Cost Per Work Activity (3) x (4)	Material Cost for Work Activity	Total Cost for Work Activity (5) + (6)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	-PREMISES WORK CHARGE-First 15-minute increment						
	-Business-per increment						
13	A4.3.1 D 1a						
		(a) Assignment	0.0769	\$24.44	\$1.88	\$0.00	\$1.88
		(b) Travel	0.3000	\$31.61	\$9.48	\$0.00	\$9.48
		(c) Service Order Completion	0.0833	\$31.61	\$2.63	\$0.00	\$2.63
		(d) Installation	0.2500	\$31.73	\$7.93	\$0.88	\$8.81
		(i) Gross Receipts					\$0.21
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 13					\$23.01
	-PREMISES WORK CHARGE-Each add'l 15-minute increment						
	-Business-per increment						
14	A4.3.1 D 2a						
		(a) Installation	0.2500	\$31.73	\$7.93	\$0.88	\$8.81
		(i) Gross Receipts					\$0.08
		TOTAL COST FOR THIS SERVICE CONNECTION ITEM 14					\$8.89

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(A) EXECUTIVE SUMMARY--

1. Schedule A-1a-- An intrastate summary schedule showing for the presently proposed and the previously authorized rate change, authorized and requested test year rate base, operating income, earned rate of return, authorized and requested income requirements, income deficiency/excess, revenue increase/decrease. Also show dollar and percent difference in each of the above. Show reconciled capital structure and capital cost rates. Separately show docket numbers, test year, interim and permanent rate changes, the average number of access lines, and the effective date of new rates in the last case.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule A-1b-- An analysis of the reasons for the proposed rate change, separately identifying those relating to changes in cost of capital, rate base, depreciation, attrition, revenue, expense and other relevant changes since the last rate change that explain the rate change requirement.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule A-1c-- A narrative description of all new or novel issues in the present case that have not been previously addressed by the Commission (e.g., depreciation methodology, etc.).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule A-2a-- A 12-month average jurisdictional rate base computation for the test period (adjusted) and as determined by the Commission in the last rate case (adjusted). Indicate dollar and percentage changes and compound annual growth rates for each component of rate base.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule A-2b-- A summary of jurisdictional net operating income for the test period (adjusted) and as determined by the Commission in last rate case (adjusted). Indicate dollar and percentage changes and compound annual growth rates for each component of net operating income. Also, identify rate base and rate of return.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule A-2c-- A jurisdictional cost of capital as determined by the Commission in the company's last rate case compared to the jurisdictional cost of capital requested by the company in the current case.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule A-2d-- A jurisdictional rate base computation (per books, adjusted) comparing Commission basis with company basis, for the test period.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule A-2e-- A jurisdictional rate of return calculation, per books (adjusted), showing the effect of the proposed rate increase on a Commission basis and on a company basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule A-3-- A calculation of the jurisdictional revenue deficiency/excess using the test period per books rate base, required rate of return, per books net operating income, tax expansion factor and adjustments consistent with those that were used in the company's most recent rate case on a Commission and company basis. The required rate of return for this calculation is the weighted average cost of capital for the test year from Schedule D-1.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule A-4-- A summary of financial indicators including interest coverage ratios, preferred dividend coverage, ratio of earnings to fixed charges, and earnings per share, both including and excluding AFUDC for the test year of the last rate case, the test year of the present rate case, and the year immediately following the present test year. Also include AFUDC as a percent of income available for common, percent of contribution funds generated internally, and dividends per share. Show the ratios both with and without the requested rate increase.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule A-5a-- A summary, categorized by revenue sources (tariff and other) of test year revenues, proposed annual revenues, and associated dollar and percentage change. Before compiling this information, the company shall obtain approval of the revenue source categories from the Communications Department. The sum of proposed increases from all revenue categories shall collectively equal the total dollar rate increase requested. All subtotals and totals shall match those contained in Schedule E-1a. Tariff items proposed for transfer from one tariff subsection to another or proposed for rate structure modification shall not be included in either the old or new tariff subsection but shall be separately explained and identified.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule A-5b-- Structural tariff changes and proposed transfers from one tariff subsection to another identified by current tariff subsection, indicating the minimum, maximum, and average dollar and percentage changes that would be reflected on an individual customer's bill as a result of the proposed rate structure change. Also provide a narrative of structural rate changes explaining the reason for the change in structure and the perceived customer and company benefits resulting from the changes.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule A-6a-- An index of the proposed intrastate rate base and income statement adjustments made for rate case purposes with the rate base effect, operations effect, net operating income effect and revenue requirement effect of each adjustment. Also, show amounts applicable to the interim period, if any, and estimated duration of interim rates.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule A-6b-- For each adjustment indexed in Schedule A-6a, description and analysis of each proposed rate case adjustment showing the effect on revenues, expenses, taxes and rate base for total company Florida operations, interstate toll operations, total intrastate operations, intrastate toll (InterLATA and IntraLATA) and local operations.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(B) RATE BASE

1. Schedule B-1a-- Summary of rate base, per books, calculated on a 12-month average basis for the test period and divided into the following classifications: total company Florida operations, interstate toll operations, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local operations. As used in this paragraph, the term "12-month average" means the average of the twelve monthly average balances for the test period indicated.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule B-1b-- Same as B-1a but on an adjusted, rather than per book, basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule B-2a-- A summary of the effect of proposed rate case adjustments to total company rate base reconciling booked and adjusted amounts.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule B-2b-- A summary of the effect of proposed rate case adjustments to intrastate rate base reconciling booked and adjusted amounts.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule B-3a-- Comparative balance sheets on a 12-month average basis (total company) for the test year and the prior year using the accounts designated in Schedule 10 of Form M of the annual report filed with the F.C.C./F.P.S.C.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule B-3b-- A separated average balance sheet on a 12-month average basis for the test year and prior year using the accounts designated in Schedule 10 of Form M annual report, divided into the following classifications: total company Florida operations, interstate toll operations, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local operations. Where separations procedures do not exist and direct assignment cannot be made between categories, provide details of the separations method employed.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule B-4a-- A dollar breakdown of the end of period plant investment by each F.C.C. and F.P.S.C. property account and subaccount for the 3 years preceding the test year, the test year, and one year following the test year. Furnish balances for accounts 2001, Telephone Plant in Service, 2002, Property Held for Future Use, 2003 & 2004, Telephone Plant Under Construction, 2005, Telephone Plant Adjustment, 2006 Nonoperating Plant and 2007, Goodwill for the same periods. Show yearly percentage increases or decreases in each account.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule B-4b-- A 14-month analysis of each property account for the test year and one month immediately preceding and following the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule B-4c-- A listing and explanation of all changes in accounts and subaccounts in Schedule B-4a that exceed the annual access line growth rate plus 10% for the test period compared to the prior twelve (12) month period. Show percent and dollar level of annual change for all accounts meeting the above criteria and the annual number and percent change in average access lines for each of the three (3) years preceding the test year, the test year and the average annual change for the entire four-year period.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule B-5a-- Monthly operating reports for the test year.
These reports shall be provided in a separate binder.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule B-5b-- The company's official financial forecast, i.e., construction and operations budgets for the calendar year following the test period.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule B-5c-- A copy of the most recent audited financial statements of the applicant and the parent company (i.e., annual report to stockholders) if available. Companies are not required to obtain certified statements to satisfy this requirement if none exists.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule B-6a-- For the test year and two prior years, monthly consumption and month-end account balances for materials and supplies (M&S) categorized by exempt, non-exempt, and total. Also provide monthly average for each year. Non-exempt is to be separated between new, reusable, sale/scrap and other. The following definitions apply for purposes of this schedule:

- a. Exempt Material - Minor items of materials and supplies that are consumed in or that lose their identity when installed, and that therefore need not be individually accounted for.
- b. Non-Exempt Materials
 - (1) Material New - Plant material, ordered for a specific project held in material and supplies stock until future transfer pursuant to a work order or future charge directly to plant.
 - (2) Material Reusable - Previously installed major plant units or principal components earmarked for reuse.
 - (3) Sale-Scrap Material - Material returned from service and being held for sale or scrap.
 - (4) Other Material - Non-Exempt materials unapplied and unassigned and supplies held in stock for other than exempt material.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule B-6b-- A list of items comprising (80%) eighty percent of the total dollar amounts in the exempt, non-exempt material new and non-exempt other categories. For the test year and two prior years, indicate the average number of days needed to obtain delivery of these items after a purchase order has been approved. Indicate if a change in supply levels is anticipated that will affect delivery time and estimate this change. Describe the company policy and planning regarding procurement and stocking of M&S.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

15. Schedule B-6c-- A 12-month average balance of all current assets (including materials and supplies) current liabilities, noncurrent assets and other liability and deferred credits disaggregated by primary accounts on a booked and allocated basis, showing any related income or cost for the period. Show intrastate factor and amounts. Segregate between utility and non-utility amounts. When adding amounts to derive subtotals and totals in arriving at the working capital allowance, include only those items with no related income or cost and exclude amounts that are elsewhere included in rate base or capital structure. For accounts where partial inclusion in the working capital allowance computation is evident, show such amounts as a separate line item. Provide a detailed description of any allocation method, procedures or assumptions employed in developing this schedule.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

16. Schedule B-6d-- A 14-month analysis of the working capital amounts shown on Schedule B-6c using the test year and one month immediately preceding and following the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

17. Schedule B-7a-- Property held for future use, by item and amount for the test year. Provide the total amount for each column on the schedule and subtotals for each account involved, together with:
- a. Brief description of location.
 - b. Date of acquisition or anticipated date of acquisition.
 - c. Reason for purchase, and, intended use.
 - d. Description of current use of property.
 - e. Cost, including all expenditures, as of the end of the test year.
 - f. Average 12-month balance for the test year.
 - g. Estimated current value of property acquired at least two years prior to the start of the test year (explain methodology used in determining current value).
 - h. Commencement date for construction.
 - i. Anticipated date for placement in service (or date placed in service if closed within the test year).
 - j. Cost of improvements (e.g., fence, fill, rezoning, etc.)
 - k. Rental or other income from property held for future use and the accounts where recorded.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

18. Schedule B-7b-- A five-year analysis (ending with the test year) of abandoned construction projects in excess of \$25,000 showing:
 - a. Date of work authorization
 - b. Date of abandonment
 - c. Description of property
 - d. Reason for initiation of work
 - e. Reason for abandonment
 - f. Costs incurred while an active project
 - g. Cost of removal and/or salvage

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

19. Schedule B-8a-- A list for the test year of the 20 largest short term telephone plant under construction projects showing:

- a. Project number and description
- b. Project approval date
- c. Budget amount
- d. Initial construction date
- e. Estimated completion date
- f. Percent completed
- g. Most recent budget amount
- h. Expenditures to date
- i. Percent expended to date

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

20. Schedule B-8b-- Monthly balances for telephone plant under construction (TPUC) by interest and noninterest bearing accounts. Show average balance for year, amount of interest capitalized and effective rate used. Show authorized IDC rate, effective date, docket number and order number.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

21. Schedule B-9-- An analysis of all non-utility operations both telecommunications and nontelecommunications related, that utilize any part of utility plant. Provide a description of the plant and operations, acquisition date, original cost, average book value, use, capital improvements, associated revenues, expenses and accounts.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

22. Schedule B-10-- Detail of each leasing agreement or contract with lifetime costs exceeding one-tenth of one percent (.1%) of plant in service for the test year and the prior year. Include a description of each asset, the capitalized value per Financial Accounting Standards Board's opinion number 13, annual payment, duration of agreement or contract, and final disposition or provision for purchase. Show number of square feet for space rental items. Indicate which, if any, of these leases were entered into under provisions of the Economic Recovery and Tax Act of 1981.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

23. Schedule B-11-- An itemization of budgeted capital expenditures and cost estimates for central office/toll center additions for the ten (10) largest projects for the test year and the three (3) subsequent calendar years. show line capacity added, retired, and in service on a year-by-year basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

24. Schedule B-12-- All property either merged or acquired from other telephone companies for the test year. Explain how the property was entered into plant property records (e.g., entered at original cost, purchase price in year of purchase, original cost less accrued book depreciation in year of purchase, etc.). Also, explain the accounting treatment for all acquisition adjustments.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

25. Schedule B-13-- The plant and reserve balances and depreciation expenses for each account and subaccount to which an individual FPSC depreciation rate is applied, for each month of the test year excluding any amortization/recovery schedule. These balances shall be the ones used to compute the monthly depreciation expenses.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

26. Schedule B-14a-- An analysis of accumulated investment tax credits (ITC) generated and amortized on an annual basis beginning with the ending balance in the last rate case. Also provide this data on a monthly basis for the test year. Annual data may be substituted for monthly data for the 3% unamortized ITC. Amounts provided by the Revenue Act of 1971 and subsequent acts shall be shown separately from amounts applicable to prior laws. If a partially or wholly projected test year is employed, provide information for the projected periods in a manner consistent with the Internal Revenue Code and Regulations for calculating the amount to be used in ratemaking. Provide a copy of any elections made under Section 46(e), 46(f), and other sections of the Internal Revenue Code relative to ITC. Explain accounting policy as to method of amortization for both progress payments and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, and under what circumstances it changes. Also provide 12-month average amounts on both total company and jurisdictional bases.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

27. Schedule B-14b-- An annual analysis of balances for each of the deferred Federal and State Income Tax accounts (accumulated deferred income taxes - accelerated tax depreciation, accumulated deferred income taxes - other) beginning with the final balance in the last rate case and ending with the beginning balance of the test year. Also, provide a monthly analysis of balances for the the test year. Where a partially or wholly projected test year is used, provide information for the projected period in a manner consistent with the Internal Revenue Code and regulations for calculating the amount to be used in ratemaking. Also, provide the description and amount of all book-tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis. Also, provide 12-month average amounts on both total company and jurisdictional bases.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

28. Schedule B-15-- A 5-year analysis for the most recent calendar year and preceding four (4) years showing purchases from manufacturing and/or supplies affiliate(s) and identifying:
- a. Total amount of affiliated net investment system-wide
 - b. Total amount of affiliated net operating income system-wide
 - c. System-wide rate of return
 - d. The FPSC authorized rate of return (midpoint) on intrastate investment
 - e. Excess over FPSC maximum rate of return
 - f. Net operating income adjustment
 - g. Expansion factor
 - h. Revenue requirement
 - i. Total manufacturing sales system-wide
 - j. Total Florida purchases
 - k. Ratio of Florida purchases to total system sales
 - l. Ratio of Florida purchases capitalized
 - m. Purchases not depreciated
 - n. Composite intrastate factor
 - o. Sales adjustment

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(C) OPERATING INCOME

1. Schedule C-1a-- A booked operating income summary for the test year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local exchange operations.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule C-1b-- An adjusted operating income summary for the test year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntralATA), and local exchange operations.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule C-2a-- A summary of the effect of the proposed rate case adjustments on the booked total company net operating income for the test year. Adjustments should be the same as those identified in Schedule B-2a.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule C-2b-- A summary of the effect of the proposed rate case adjustments on the booked intrastate net operating income for the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule C-3-- An income statement for the test year and the prior year separately showing: total company Florida operations, interstate toll, total intrastate operations, intrastate toll (InterLATA and IntraLATA), and local exchange operations. Show average equity and rate of return for each category.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule C-4a-- Operating revenues for each of the three years preceding the test year, the test year, and one year following the test year. Show effective date and amount of rate case increases (InterLATA, IntraLATA, and Miscellaneous) granted during these periods.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule C-4b-- A listing and explanation of all changes in revenue accounts and subaccounts in Schedule C-4a that exceed the annual access line growth rate plus 10% for the test period compared to the prior twelve (12) month period. Show percent and dollar level of annual change for all accounts meeting the above criteria and the annual number and percent change in average access lines for each of the three (3) years preceding the test year, the test year, and the average annual change for the entire four-year period.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule C-4c-- An analysis of plant specific and plant non-specific expenses for the three years prior to the test year, the test year, and one year following the test year. Show yearly percentage changes for each expense category.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule C-4d-- A 14-month analysis of monthly plant specific and plant non-specific expenses for the test year and one month immediately preceding and following the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule C-4e-- Annual and 14-month analyses of depreciation and amortization and customer operating expenses for three years preceding the test year, the test year and one year following the test year. Show yearly percentage changes for each expense.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule C-4f-- Annual and 14-month analyses of monthly corporate operations and other income and expenses for the test year and one month immediately preceding and following the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule C-4g-- A listing and explanation of all changes in expense accounts and subaccounts in Schedules C-4c, C-4e and C-4f that exceed the annual access line growth rate plus 10% for the test period compared to the prior twelve (12) month period. Show percent and dollar level of annual change for all accounts meeting the above criteria. (Refer to Schedule B-4c for access line growth rates.)

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule C-4h-- (Part 1) In column A, list the number of access lines at the end of the test year, end of TY-1, TY-2, TY-3, and TY-4. In column B, calculate the compound increase in access lines. (This is calculated based on the compounded year-to-year increase.) In column C, list the Consumer Price Index-Urban (CPI-U) for the test year and for four years previous to the test year. In column D, calculate the compound increase in the CPI-U. (This is calculated in the same fashion as column B.) Multiply column B by column D and enter the results in column E. Multiply the amounts in column E ($E_2 \times E_3 \times E_4 \times E_5$) and enter the amounts in column F. (Part 2) -- List the amounts in column A for TY-4 by the categories of expense provided (excluding taxes and depreciation). In column B, copy the amount from Part 1, column F, for each category of expense. For each category, multiply column A by column B and enter the results in column C. List the expense amounts for the test year, (excluding taxes and depreciation) in column D. Subtract column C from column D and enter the results by category in column E. If the amounts are positive, list them by category in column F. Explain in detail all amounts in column F, justifying all amounts by category of expenses.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule C-5-- Using unadjusted intrastate rate base and NOI as a starting point, make all necessary adjustments to derive an adjusted rate base and NOI for the five (5) years preceding the test year and the test year. Adjustments shall include only items of a nonrecurring nature (e.g., refund).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

15. Schedule C-6-- A source and application of funds statement for the test year and the prior year, using a similar format filed with the Form M annual report.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

16. Schedule C-7-- The amount (shown by name and address of recipient and expense account) and proposed ratemaking treatment for all charitable or civic contributions, and social service club membership dues and expenses. Show intrastate portion and segregate between in-state and out-of-state recipients. Amounts of less than \$500 may be grouped by classes provided that the number of items so grouped is shown.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

17. Schedule C-8-- The amount and proposed ratemaking treatment for lobbying and other governmental liaison and support expenses by type of expense, intrastate portion and account for the test year. Amounts of less than \$500 may be grouped by classes provided that the number of items so grouped is shown.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

18. Schedule C-9-- Industry association dues for the test year separated between total and intrastate portions. Indicate the name and nature of each organization and the expense account number.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

19. Schedule C-10-- Amount and proposed ratemaking treatment for advertising expense by subaccount (intrastate portion). Segregate between promotional, institutional, informational, and community affairs.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

20. Schedule C-11a-- Bare (before loading) gross payroll expense by function (e.g., Construction, Cost of Removal, Clearing Accounts, Plant Specific, Plant Nonspecific, Customer Operations, Executive, General Accounting, Revenue Accounting, Other Corporate Operations) for each month of the test year and for the total preceding 12-month period. Show administrative and general salaries allocated to construction, percentage increase in each payroll function and final distribution of clearing account payroll by month. An allocation may be used if based on reasonable special studies.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

21. Schedule C-11b-- Total number of company and contract personnel, by department, at the end of the test year. Separately show company salaried employees, supervisory and other, and employees receiving hourly compensation, both on a regular and temporary basis. Separate contract personnel between supervisory, engineer, foreman, or craft positions.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

22. Schedule C-11c-- Total employee compensation, by type (salaried, hourly, and contract), for the three years preceding the test year, and the test year. "Overtime" shall include all working hours in excess of 40 hours per week. Loading charges for company salaried and hourly personnel shall be included in deriving employee compensation amounts reported in this schedule. Loading charges shall also include Social Security, pension benefits, workers' compensation, health insurance benefits, sick pay and any other company provided benefits. Contract compensation shall be broken down between hourly rate bid projects and compensation to employees of other telephone companies. Company supervisory compensation applicable to contract labor shall also be reported as employee compensation.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

23. Schedule C-11d-- The loaded hourly labor rate for company and contract personnel by each work classification (e.g., cable splicer, general construction installer, etc.). The Company hourly rate shall be calculated based on the average rates in effect during the test year including the company's labor loading and vehicle and other work equipment expenses applicable to the work classification. The contract hourly rate shall be the actual bid rate and shall be an average hourly loaded rate including vehicle and other work equipment costs billed the company for each work classification. Distinguish between master contract rates and per project contract rates.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

24. Schedule C-11e-- A comparison of unit construction costs included in the latest master contracts with the test year costs of similar units if performed by company personnel.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

25. Schedule C-12-- An analysis of uncollectibles for telephone service for the test year and the two (2) prior years, as follows:
- a. Beginning balance.
 - b. Reserve accrual (not applicable for projected test year).
 - c. Bad debts written off (not applicable for projected test year).
 - d. Adjustments (not applicable for projected test year).
 - e. Ending balance.
 - f. Target reserve level.
 - g. Basis for determining target reserve level.
 - h. The results of any study done in the last five years where the accrual rate was changed, with the reason, date and effect of the change.
 - i. Description of the internal control procedures employed by the company to comply with Rule 25-4.110(5) to ensure that the lost revenue associated with misbilling that was not corrected within one year is borne by the stockholders. Show dollar amount of revenue lost from such misbilling.
 - j. Statement of company policy on accruing reserves and writing off uncollectible accounts.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

27. Schedule C-13-- Calculation of the test year revenue expansion multiplier.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

28. Schedule C-14-- A statement of the company's policy for treatment of gains and losses from reacquired bonds. Identify bonds reacquired during the test period together with date reacquired, face value, net proceeds, gain or loss, accounting treatment and reason for reacquisition.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

29. Schedule C-15-- A five (5) year analysis, ending with the test year, of all gains and losses (separated between utility and nonutility) from the sale of any telephone property which had been in rate base or used in providing telephone service with a value in excess of \$1,000, excluding customer premises equipment showing:
- a. Date of original purchase.
 - b. Date of sale.
 - c. Description of property.
 - d. Name of purchaser (designate if affiliate).
 - e. Original cost.
 - f. Net book value.
 - g. Net sales price (sales price less cost of sale).
 - h. Reason for sale.
 - i. Previous Commission consideration.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

30. Schedule C-16-- Statement of company policy for determining which items are charged to the insurance reserve or receive other special accounting or ratemaking treatment (e.g., a five-year amortization of casualty expenses). A casualty expense is defined as an expenditure in excess of \$1 million or 1% of Account 2001 (Telephone Plant In Service) that results from sudden, unexpected or unusual cause such as fire, weather, theft or vandalism. Include an analysis of uninsured casualty expenses incurred for the five years ending with the test year. State the type of loss, accounting treatment used and amount involved by year. If a reserve account is used for self-insured risks, show amounts charged to the reserve and the current reserve balance. Indicate the preferable level of the reserve balance.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

31. Schedule C-17-- The terms and conditions of all property insurance policies (excluding casualty insurance) including, at a minimum:
- a. The insurance carrier
 - b. Type and amount of coverage
 - c. Annual premium
 - d. Deductible
 - e. All claims during the test year

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

32. Schedule C-18a-- Extraordinary or nonrecurring expenses and revenues during the test year and the prior year. For purposes of this rule, extraordinary is defined as expenses that are material in nature and exceed \$1 million or 1% of Account 2001 (Telephone Plant in Service). Nonrecurring is defined as those instances that do not occur in the normal course of business, e.g., refunds.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

33. Schedule C-18b-- Analysis of all accounting changes mandated by this Commission, the Federal Communications Commission, the Financial Accounting Standards Board and the Securities Exchange Commission along with significant internal accounting changes during the last three (3) years. Include a description of the change, the source of the change, the reasons for the change and the annual intrastate revenue requirement effect of the change for the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

34. Schedule C-19-- Analysis of all cost saving programs which were implemented over the last five (5) years or will be implemented within the next year. For each program with an annual savings of \$25,000 or more, provide a full description, cost savings achieved and relevant dates for each program.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

35. Schedule C-20a-- Description of each service(s), estimated fee, travel and other expenses for accounting, legal, engineering or other consultant services in connection with the current rate case.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

36. Schedule C-20b-- Comparison of incremental rate case expenses incurred or anticipated for outside services, reimbursement of PSC auditors' out-of-state travel costs, paid overtime, other expenses and total of all rate case expenses for the current case and the most immediately prior case with explanations of each change in excess of 10% on an annual basis. Show total rate case expense as a percentage of jurisdictional rate base, of operating revenues, and the dollar amount of rate case expenses and per access line. Also, include a schedule of amortization showing for each relevant rate case, the total expense amount, the date of the order initiating amortization, amortization period, unamortized balance at the end of the test year, and test year amortization. Provide estimated amounts with the initial filing updated amounts on the first day of hearing.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

37. Schedule C-21a-- Prepaid and accrued taxes for each type of tax (other than income taxes) for the test year and two prior years showing:

- a. Beginning balances
- b. Accruals or amortization
- c. Annual payments
- d. Adjustments
- e. Ending balance

Disaggregate item b. Accruals or amortization between the taxes charged to expense accounts, clearing accounts, and construction.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

38. Schedule C-21b-- An analysis of each non-utility properties as follows:
- a. Description and location
 - b. Book cost
 - c. Effective tax rate
 - d. Associated property taxes for the test period
 - e. Amounts charged to operating expense
 - f. Account numbers

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

39. Schedule C-21c-- All local and municipal taxes and franchise fees, segregated by taxing authority and areas. Further segregate the amounts and percentages of these taxes and fees between those passed on directly to the customers and those reported as expenses, showing account numbers. Show effective rate, basis, amount and intrastate portion. Also show discounts foregone with an explanation of why such discounts were foregone.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

40. Schedule C-22a-- FPSC depreciation rates in effect during the test year by account and subaccount and any proposed change in depreciation rates by account and subaccount, which impacts the test year. Also, submit supporting documentation for any proposed change in the same format as described in Rule 25-4.175(5).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

41. Schedule C-22b-- Each amortization/recovery amount for the test year currently in effect or proposed, by account and subaccount on a monthly basis. Capital recovery schedule amounts should be shown by account or group of accounts as ordered in the last depreciation represcription. Historic and prospective reserve amortization amounts should each be shown on a total basis rather than on an individual account basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

42. Schedule C-23a-- This is a summary of the components of income tax expenses calculated in detail on the schedules referenced. The total should be the total income tax expense in the filing.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

43. Schedule C-23b-- Calculation of state and federal income taxes for the test year including:
- a. Company operating income
 - b. Interest charges
 - c. Excess of book over tax depreciation
 - d. Other adjustments to taxable income
 - e. Taxable income
 - f. Adjustments to state taxable income
 - g. State taxable income
 - h. State income tax rate
 - i. State income tax payable
 - j. Adjustments to state income tax payable
 - k. State income tax
 - l. Adjustments for federal taxable income
 - m. Federal taxable income
 - n. Federal income tax rate
 - o. Federal income tax liability
 - p. Investment tax credits
 - q. Other adjustments to federal income tax
 - r. Federal income tax
 - s. Capital gains tax

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

44. Schedule C-23c-- Amount of interest used to calculate jurisdictional net operating income taxes. Explain any changes in interest expense between or within net operating income schedules in this filing indicating amount and reason for the change. State offset to interest expense for interest during construction and give amount of related telephone plant under construction.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

45. Schedule C-23d-- Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow-through basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

46. Schedule C-23e-- A calculation of deferred state income tax and federal income tax for the test year. Provide detail on additional items resulting in tax deferrals other than accelerated depreciation.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

47. Schedule C-23f-- Information required to adjust deferred taxes for changes in the state and federal statutory income tax rates.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

48. Schedule C-23g-- Parent capital structure information required to adjust income tax expense by reason of parent debt invested in subsidiary equity. This should be on a 12-month average basis. .

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

49. Schedule C-23h-- Copies of the company's most recently filed federal income tax and state income tax returns and the most recent final federal revenue agent's report. If consolidated returns are filed, provide only the company's portion of those returns. A statement of when and where the returns and reports are available for review by all parties can be provided in lieu of providing the returns and reports.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

50. Schedule C-23i-- Copies of any existing tax-sharing agreements with affiliated companies.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

51. Schedule C-23j-- Miscellaneous tax information as follows:

- a. IRC Section 1552 method used for tax allocation.
- b. Open tax years with IRS.
- c. Tax treatment of customer deposits.
- d. For last five tax years, dollars to/from parent to pay federal income taxes.
- e. Treatment of amounts in item d above.
- f. For last five tax years, dollar amount of interest deducted on the parent only tax return.
- g. For last five tax years, income or loss on a book basis and tax basis.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

52. Schedule C-24a-- Annual separations trend data for the four (4) calendar years preceding the test year, and the test year including total minutes of use, subscriber plant factor, subscriber line usage factor, traffic units. Separately show interstate toll, intrastate toll (InterLATA and IntraLATA), local and total units for each category of data.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

53. Schedule C-24b-- Comparative minutes of use, originating and terminating by month for the test period and the previous twelve (12) month period. Separately state for interstate toll, intrastate toll (InterLATA and IntraLATA) local and total.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

54. Schedule C-24c-- Separation factors [interstate toll, intrastate toll (InterLATA and IntraLATA) and local] that have been used to separate rate base and net operating income. For the test period and the following year, provide factors for each category of investment and expense and also for working capital, deferred income taxes, taxes (other than income), investment credits-net, fixed charges and interest charged to construction. Identify the cost study or studies from which these factors are derived. Also provide, for each category, the portion of investment and associated expenses comprising non-traffic sensitive plant as defined by the NARUC-FCC Separations Manual.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

55. Schedule C-24d-- Rate of return report (as required by
Commission Rule No. 25-4.245) for the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

56. Schedule C-24e-- Annual extended area service (EAS) settlement revenues, by exchange, for the three (3) years preceding the test year, the test year and one year following the test year. Identify these amounts as debits or credits and describe the arrangement used (e.g., 50-50 plan).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

57. Schedule C-24f-- Calculation of intrastate settlement revenues for the test period, based upon average settlement investment base and actual achieved settlement ratio. Provide a composite of final monthly calculations where settlements are calculated on a monthly basis. Show separately InterLATA and IntraLATA, then separate IntraLATA into MTS/WATS and private line. Southern Bell will furnish a calculation of settlements paid to the independent companies.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

58. Schedule C-24g-- List of disputed revenue settlement items along with details concerning these disputed items and the effect on intrastate toll and EAS settlements. State the nature of each dispute, the time period involved and the dollar impact on test period revenues.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

59. Schedule C-24h-- Separations cost studies for the test period. Companies using monthly studies shall provide microfiche or paper copies of such studies, with adequate indexes. If final studies are not available, explain why and provide preliminary studies for that period and the final study for the preceding year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

60. Schedule C-24i-- Copy of each traffic and revenue settlements agreement governing the interconnection of facilities between the applicant and one or more other telephone companies. All supplements and pending revisions to such agreements over the last five (5) years.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

61. Schedule C-26-- Test year and three (3) preceding year analysis of payments for any services obtained from any affiliated company, including the portion of work for:
- a. Antitrust litigation
 - b. Nonregulated or nontariffed activity
 - c. Executive salaries or similar parent company expenses
 - d. Legislative liaison
 - e. Lobbying
 - f. Charitable and civic contributions
 - g. Professional dues
 - h. Advertising
 - i. Membership fees and dues
 - j. FCC activities
 - k. Interstate activities
 - l. Stockholder related
 - m. All other payments not identified above by category

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

62. Schedule C-27-- Provide revenues included in account 5230 - Directory revenue, part of expenses in account 6622, Number Services (Part 31 Account No. 649) and gross profit derived from the directory operations for 1982 and for the test year. Adjust 1982 gross profits for growth and consumer price index factors for the period 1982 through the test period. For 1982 directory expenses use 40% of revenues or actual expenses whichever is less. Show gross profit for the test period in excess of the adjusted 1982 amount that is eligible for exclusion under Section 364.037, Florida Statutes.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

63. Schedule C-28-- Cost of equal access and network reconfiguration including investments associated with the upgrade of existing central offices to MFJ or regulatory standards, equal access tandems, network reconfiguration, call detail recording equipment, other related investments as well as related depreciation and tax reserves. Also, show right to use fees, software maintenance, depreciation and other expenses related to MJF or regulatory standards. Show cost of finance and amounts recovered thru access charges as well as an explanation of separation if these amounts between interstate and intrastate.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(D) RATE OF RETURN

1. Schedule D-1-- Twelve (12) month average reconciled jurisdictional capital structure and cost rates for each class of capital for the test year and the test year of the last rate case. Classes of capital shall include long term debt, short term debt, preferred stock, customer deposits, common equity, 3% tax credits, 4% and 10% tax credits, accumulated deferred income taxes, and others as needed. The cost rate for common equity shall be the last rate approved by the Commission.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule D-2-- Company's year-end capital structure and embedded cost rates for fixed cost capital as reported in the annual report for the past ten calendar years.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule D-3-- Analysis of each outstanding issue of short term debt including interest expense, maturity date, and effective cost rate on a 12-month average basis for the test year.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule D-4-- Narrative description of company policy regarding short term financing, including a discussion of the ratio of short term debt to total capital, methods of short term financing (i.e., bank loans, commercial paper, etc.) and other uses of short term financing.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule D-5-- Monthly balances for interest bearing and non-interest bearing residential and commercial customer deposits. Compute a 12-month average effective cost rate for customer deposits. Use the current 30-day commercial paper rate for commercial deposits qualifying under Rule 25-4.109.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule D-6-- Analysis of each outstanding issue of long term debt and preferred stock for the test period, on a 12-month average basis, including issue, date of issuance, date of maturity, principal, total amount and annual amortization of premium, discount, issuing expenses, life, interest or dividend expense, total annual cost, unamortized principal, discount and issuing expense, and overall effective embedded cost.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule D-7-- Analysis of common stock issues for the most recent three calendar years, including price per share, number of shares issued, gross proceeds, issue expense, net proceeds per share, and balance of total shares outstanding.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule D-8-- A comparison of actual cost of capital data for the test year with the amounts forecasted in the initial budget for that period.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule D-9-- Reconciliation of total company capital structure to the twelve (12) month average jurisdictional rate base showing all balance sheet accounts and individual adjustments necessary to construct rate base. The reconciliation of capital structure to the rate base shall be based on current Commission rules and policy as established in recent rate cases.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule D-10-- Calculations of financial indicators including interest coverage ratios, preferred dividend coverage, the ratio of earnings to fixed charges, earnings per share, and percentage of construction funds generated internally, (including and excluding AFUDC for each indicator) for the test year and the year following the test year (under current and proposed rates), the prior year, and the three (3) previous calendar years.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule D-11-- Most recent ten (10) year historical market data for the company, or consolidated company (if applicant's stock is not publicly traded) including average market/book ratios, average price earnings ratios, interest coverage ratios (including and excluding AFUDC) earned returns on average book equity, dividends per share, earnings per share, average market value per share and annual average seasonal bond yields from Moody's Standard & Poor's Bond Yield Indexes. The interest coverage ratios shall be calculated consistent with the methodology in Schedule D-10.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule D-12-- If the test year is projected, provide a summary of financing plans and assumptions.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule D-13-- Provide the company's capital structure objectives, the basis for assumptions made on Schedule D-12 (such as those for issue costs and interest rates), and other significant assumptions made in developing Schedule D-12. Provide a statement of the company's policy on the timing of the entrance into capital markets.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(E) REVENUE SOURCES, RATES AND TARIFFS

1. Schedule E-1a-- Present and proposed rates and revenues categorized by revenue source. (Present rates shown should be those in effect at the end of the test period.) For those revenues generated by tariff items, a total shall be provided for each tariff section and subsection with a grand total for all revenues from tariff sources. Identify by source, other revenues from non-tariffed items (directory advertising, pole attachment revenues, settlements, rent, interest, etc.) and display those revenues in a manner similar to revenues from tariff sources. Revenues from recurring charges should be shown separately from nonrecurring charges. Do not include tariff items proposed for transfer from one tariff subsection to another, or proposed for pricing modification, in either the old or new tariff subsection but show these items separately. Also, show the monthly cost or revenue requirement for each revenue source, if known, and the type of costing methodology used (e.g., embedded cost, incremental cost, marginal cost, or fully allocated cost). Include as a part of the revenue analysis, a count of average effective billing units (including tariffed items for which there were no units in the test period), present rates, present annual revenues, proposed rates, proposed annual revenues, and the dollar and percentage change on each item. (If the applicant is requesting a year-end base, also separately provide the above information using year-end units and revenues).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule E-1b-- Identification and description of rate changes during the test year or since the end of the test year. For each rate change, identify the service for which the rate change occurred, the rate at the end of the test year, other rate(s) in effect during and after the test year, the beginning and ending effective date of the other rate, and a description and the reason for the rate change.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule E-1c-- Narrative explanation of how test year units were determined for Schedule E-1a, including references to specific supporting company documents that can be audited to confirm units.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule E-2-- Repression or stimulation equations and cost changes for each item in which repression or stimulation of revenues is anticipated. Identify tariff or other revenue source identification, annual quantity provided at present and proposed rate, annual units repressed/stimulated, percent repression/stimulation, present and proposed rates, present revenue and proposed revenue with and without repression/stimulation, revenue repressed/stimulated, cost changes anticipated if service is repriced to proposed rate level and annual effect of the price change.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

5. Schedule E-3a-- Cost of installing local exchange service by service connection tariff item and account number and name. Separately identify expensed versus capitalized costs for each service connection tariff item, for the test year on a total and per unit basis. On service order expenses, distinguish, at a minimum, between initial installation, subsequent service orders, record keeping changes and other. On central office line expenses, distinguish, at a minimum, between central office work and outside plant work. Show residential and business service separately and justify any cost differences. If a change in tariff structure is proposed, provide the above information based on both the present and proposed price structure.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

6. Schedule E-3b-- Description of the individual activities and associated costs that comprise the per unit work activity cost for the tariff items contained in Scheudle E-3a.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

7. Schedule E-4-- Narrative describing company policy and procedure followed in developing rates to meet the requested gross revenue requirement. Indicate the extent and manner in which cost, value of service, competition, and other factors affected pricing decisions. Also indicate any specific studies performed (i.e., cost, marketing, etc.) to aid in the development of rates and the return on investment used in pricing services, by type of service.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

8. Schedule E-5-- Proposed tariff sheets, indicating all proposed changes from previously effective tariffs. Existing rates and language shall be struck through where proposed for change and all newly proposed rates and language shall be underlined. Also, supply a cross-reference index for material which is proposed for relocation in the tariffs.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

9. Schedule E-6-- Underlying rationale and cost support for the number of present and proposed rate groups and their break points in the exchange grouping plan for local service. If changes are proposed in the grouping plan, identify present and proposed groups for each exchange. Also, identify each exchange regrouped during the test period or anticipated during the pendency of the rate case or the year following the rate case. For each regrouping, provide the exchange name, date of regrouping and resulting annual revenue increase from regrouping.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

10. Schedule E-7-- Comparison (and reconciliation if amounts are not equal) of the revenue information contained in Schedules A-5a, C-1, C-4a, and E-1a.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

11. Schedule E-8a-- Current and proposed zone/mileage charges applicable to local exchange service, including any existing cost support and reasons for the present and proposed levels of those charges.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

12. Schedule E-8b-- Table listing each exchange and the date of last review for base rate area boundary locations pursuant to Rule 25-4.35(2).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

13. Schedule E-8c-- Company policy and procedure in applying the application of the term "contiguous and well developed" as it is used for purposes of the review required by Rule 25-4.35(2).

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

14. Schedule E-8d-- Narrative description of company policy and procedure in establishing zone boundaries along with a description of existing exceptions to this policy by exchange.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

15. Schedule E-9-- Traffic usage study of relative usage between individual line nonrotary business service and two-party business service, business rotary line service, PBX trunk service, business local measured service, Centrex access lines, individual line residential service, two-party residential service, four-party residential service and residential local measured service. Study shall be conducted during the busy hour as that term is defined for purpose of Schedule F-2. If study cannot be conducted for the busy hour, explain why and also explain how study period actually used was chosen.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

(F) SERVICE AND MISCELLANEOUS SCHEDULES

1. Schedule F-1a-- Dollar amount of out-of-service credits and amount of coin telephone refunds, on a monthly basis for the most recent 12-month period, using available data and shown separately for business and residential customers.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

2. Schedule F-1b-- Annual average and range (high and low) of performance for each quality-of-service standard established by Commission rule for the test year and each of the two prior years.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

3. Schedule F-2-- Copies of the most recent demand and facility charts for a minimum of three (3) years preceding the test year, the test year, and the four (4) years following the test year. Also include a narrative description of the assumptions of future demand and techniques used to project future demand and facility requirements. For trunk requirements, include the actual and projected busy hour minutes of use or average busy hour CCSs (hundred call seconds), describe the method used to determine busy hour minutes of use or average busy hour CCSs (hundred call seconds) and the method used to project trunk requirement.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule F-3-- Describe all productivity measures upon which the company maintains records. Also, include the increase or decrease in productivity for each of the following measures over the most recent five (5) year period and a trend analysis. Include a narrative description of the assumptions made and methods used in each trend analysis.
- a) Total Station Installation Work, Manhours ("C" hours)/Inward Access Lines.
 - b) Total Station Rearrangement and Changes. Work, Manhours ("M" hours)/Inward Access Lines.
 - c) Total Station Repair Work, Manhours ("R" hours)/Access Lines in Service.
 - d) Total Outside Plant Construction Work, Manhours ("C" hours)/100 Conductor Miles Placed.
 - e) Total Outside Plant Rearrangement and Changes Work, Manhours ("M" hours)/100 Conductor Miles Placed.
 - f) Total Outside Plant Repair Work, Manhours ("R" hours)/100 Conductor Miles in Service.
 - g) Total Central Office Equipment Rearrangements and Changes Work, Manhours ("M" hours)/Access Lines in Service.
 - h) Total Central Office Equipment Repair Work, Manhours ("R" hours)/Access Lines in Service.
 - i) Percent of orders for new service completed within three (3) days.
 - j) Percent of service interruptions cleared within twenty-four (24) hours.
 - k) Average clearing time to restore an outside plant trouble.
 - l) Average clearing time to restore a central office trouble.
 - m) Average clearing time to restore a station trouble.
 - n) Percent of troubles where a dispatch was made.
 - o) Percent of troubles found "OK" outside.

DOCKET NO. 920260-TL
SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY - FLORIDA

4. Schedule F-3-- Continued

- p) Percent of troubles found "OK" inside.
- q) Average answer time for operator response.
- r) Average work time for operator per call.
- s) Average answer time for directory assistance response per contact.
- t) Average work time for directory assistance operator per call.
- u) Average answer time for business office response per contact.
- v) Average answer time for service representative per contact.
- w) Average answer time for repair service per service call.
- x) Average work time for repair clerk per call.
- y) All company productivity measures.