

BST CAM 6 DOCKET NO. 920260-TL TEST PERIOD ENDED 12/31/92 NOVEMBER 12, 1993

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POOLSO JAN-3 & FPSC-RECORDS/REPORTING

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-021 Page 1 of 1

Request:

Please provide copies of all formal agreements between BSC and its subsidiaries and affiliates regarding cost assignment or allocation and related billings.

Response: In its response dated July 14, 1993 the Company stated that it would provide a response on or before July 30, 1993. Following is the response:

> The agreement between BellSouth Corporation and BellSouth Enterprises, Inc. is being sent in the overnight mail on July 30, 1993.

> The agreement between BellSouth Corporation and BellSouth Telecommunications was previously provided on March 9, 1993 in response to Item No. 2-023. The numbers associated with that contract are FO1KO2W000244 through FO1KO2W000253.

Date Provided: July 30, 1993

AGREEMENT

Between

BELLSOUTH CORPORATION

and

BELLSOUTH ENTERPRISES, INC.

WHEREAS, BellSouth Enterprises, Inc. ("BellSouth Enterprises") a wholly-owned subsidiary of BellSouth Corporation ("BellSouth"), has been organized for the purpose of engaging in various business ventures; and

WHEREAS, BellSouth Enterprises has determined that it is desirable and appropriate for BellSouth Enterprises to obtain certain corporate oversight and administrative services from BellSouth:

NOW, THEREFORE, it is agreed by the parties hereto as follows:

- 1. BellSouth will furnish to BellSouth Enterprises:
- (a) Advice and assistance in the areas of financial management, planning, legal affairs, personnel and other matters ("general services") pertaining to the efficient, economical and successful conduct of the business of BellSouth Enterprises.

 Attached hereto is Appendix A which is incorporated herein by reference and is, inter alia, an outline of general services to be rendered pursuant to this paragraph.

- (b) Advice and assistance in connection with such
 Projects as may be adopted from time to time by BellSouth
 Enterprises and identified as such to BellSouth. Attached hereto
 is Appendix B which is incorporated herein by reference and which,
 inter alia, further defines such Projects.
- 2. BellSouth Enterprises will furnish to BellSouth advice and assistance in connection with such Projects as may be adopted from time to time by BellSouth and identified as such to BellSouth Enterprises. Attached hereto is Appendix C which is incorporated herein by reference and which, inter alia, further defines such Projects.
- 3. For all benefits accruing to BellSouth Enterprises hereunder, BellSouth Enterprises shall pay BellSouth such sums as shall compensate BellSouth for the costs it incurs in rendering services under Paragraphs 1(a) and 1(b) above, including direct costs, overhead costs, and return on investment. Such costs will be determined and billed in accordance with and as more fully described in Appendices A, B, and D which are attached hereto and incorporated by reference herein.
- 4. For all benefits accruing to BellSouth hereunder,
 BellSouth shall pay such sums as shall compensate BellSouth
 Enterprises for the costs it incurs in rendering services under
 Paragraph 2 above, including direct costs, overhead costs, and
 return on investment. Such costs will be determined and billed in
 accordance with and as more fully described in Appendices C and D
 which are attached hereto and incorporated by reference herein.

- 5. BellSouth Enterprises hereby authorizes BellSouth to perform the functions described herein and all necessary authority is given to perform such functions.
- 6. BellSouth hereby authorizes BellSouth Enterprises to perform the functions described herein and all necessary authority is given to perform such functions.
- 7. (a) This agreement shall be effective as of January 1, 1986 and shall remain in effect until cancelled upon fifteen (15) months' prior written notice from either party to the other or upon mutual written agreement of the parties.
- (b) The services described in Appendix A may be revised to reflect additions and deletions of services or changes in allocation factors as requested by either Party and agreed to by the the other. Such revisions may be agreed upon by the Contract Administrators of the Parties, who shall be identified by each Party by letter to the other. All other amendments to this Agreement must be signed by officers of the respective Parties.

IN WITNESS WHEREOF, the parties hereto have caused this agreement, in duplicate, to be signed and their corporate seals to be affixed thereto by their duly authorized officers.

BELLSOUTH CORPORATION

Financial Officer

chald &. Change Ass Secretary

BELLSOUTH ENTERPRISES, INC.

Attest:

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5. <u>Legal</u>

Provide corporate legal services, including advice and assistance in labor relations, taxation, corporate, regulatory, antitrust and intellectual property matters.

6. Personnel

- Provide research, advice, assistance and oversight, develop policy, programs and plans for functions covered by the following Personnel disciplines:
 - Human resources planning and development.
 - Benefit and Medical administration.
 - Labor relations, Safety, Quality of Work
 Life, and Pioneer activities.
 - Planning for and administration of and executive compensation benefits and executive development.

7. Corporate Information

- Provide guidelines and oversight in the development and implementation of the subsidiaries' Advertising, Public Relations/Public Affairs programs and results.
- Provide corporate information of a financial aid nature.

This appendix outlines certain services ("general services") which BellSouth Corporation ("BellSouth") will provide BellSouth Enterprises, Inc. ("BellSouth Enterprises") in accordance with paragraph 1(a) of the Agreement between the parties effective January 1, 1986 and the method of determining the costs of and billing for such services in accordance with paragraph 2 of the Agreement.

A. <u>Definitions</u>.

- 1. "General Services" as used in this Appendix shall mean those services enumerated below and similar ones which are of the type that are beneficial to BellSouth subsidiaries generally, the costs of which are allocated as described below.
- 2. "Overhead Costs" include managerial, financial, support and employee related benefit costs that support BellSouth work functions. These costs will be loaded on all general services and project costs distributed to BellSouth Enterprises. Overhead costs include, but are not limited to, the following:
 - Pensions
 - Social Security Taxes
 - Unemployment Compensation Taxes
 - Ad Valorem Taxes
 - Other (e.g., sickness and accident, savings plans, dental and medical expenses, etc.)
- 3. "Return on Investment" ("ROI") An ROI factor will be applied to the costs billed to BellSouth Enterprises once sufficient investment has been made to justify application of the

factor. BellSouth will give BellSouth Enterprises written notice of the amount of the ROI factor no less than thirty (30) days before an ROI factor will be applied.

B. General Services to be Performed by BellSouth

The following general services will be performed by BellSouth in the following areas:

1. <u>Comptrollers</u>

- Coordinate data requirements for budget reporting.
- Coordinate data requirements for consolidated financial reports.
- Analyze, interpret and maintain accounting pronouncements and issue classifications interpretations.
- Develop and coordinate methods for employee benefits, employee compensation planning, intercompany billing, and pension and savings plan funds.
- Provide interface and support with regard to Securities and Exchange Commission.
- Provide internal audit services.
- Provide security services.
- Provide risk management and insurance services.
- Provide capital recovery advice and assistance.

2. Corporate Planning

- Provide broad corporate strategic planning and assistance in the setting of corporate goals.
- Provide guidelines for the development of company strategic plans and operational plans in support of budgets.
- Provide consulting support in the areas of development of situational analyses, scenarios and company plans.

3. Federal Relations

- Establish communications with Federal executive and legislative agencies (e.g., FCC, EEOC, Dept. of Labor, etc.) on items affecting BellSouth's subsidiaries.
- Provide interface support between such agencies and the subsidiaries.

4. Financial Management

- Review, negotiate and concur in capital,
 expense and revenue forecasts.
- Provide economic forecasts and assumptions for budget development.
- Coordinate overall financial planning.
- Prepare forecasts for use in reviewing market areas, circulation and market mobility.

8. <u>Secretary</u>

- Provide support functions related to certain shareholder and public correspondence, and BellSouth corporate governance and corporate records.

9. Strategic Market Planning

- Prepare guidelines to be used in the development of marketing plans for each line of business.
- Provide consulting support in the areas of market research, market information, pricing, promotion, and distribution on ongoing basis for line of business market planning and implementation activities.
- Review line of business market plans to ensure completeness and consistency with overall BellSouth objectives.
- Research and analyze evolving markets and market trends to identify potential new lines of business.

10. Strategic Planning - Technical

- Provide consultative services to assist in avoiding technological and competitive obsolescence.
- Develop responses to competitive threats.
- Influence the development of new technologies.

- Provide technology forecasting.
- Translate technology to business opportunities.

11. Treasury

- Provide financial planning and earnings analysis.
- Pension Fund and Savings and other benefit
 Plan asset administration.
- Provide analyst, rating agency, investment broker, stock exchange and shareowner service interface.
- Provide Treasury operational procedures,
 advice and assistance.
- Provide for equity funding.
- Provide pool of funds management.

12. Tax

- Provide tax accounting advice and procedures.
- Develop and maintain a mechanized income tax return system.
- Coordinate audits of consolidated federal income tax returns.
- Perform federal, state, and local tax research.

13. Regulatory Matters and Public Policy Analysis

- Evaluate FCC releases and filings to assess impact on the corporation and its subsidiaries.

- Provide regulatory advice and support to the subsidiaries and to corporate officers.
- Ensure compliance of the corporation and its subsidiaries with federal regulation.
- Formulate and refine regulatory strategies.
- Ensure compatibility of regulatory policy implementation among subsidiaries.
- Provide research and support on regulatory issues before federal legislative, judicial and administrative agencies.
- Monitor changes in the structure of telecommunications markets and assess implication for federal and state regulatory policies.

14. Executive

- Formulate corporate policies.
- Analyze management and organizational effectiveness.
- Provide advice and counsel.
- Maintain control of resources for rate of return requirements.
- Provide broad strategic planning.
- Implement basic policies and overall objectives.

C. <u>Determination of Costs of General Services</u>.

The costs of general services (including direct costs, overhead costs, and return on investment) rendered by BellSouth to BellSouth Enterprises and other BellSouth subsidiaries that enter into similar agreements shall be allocated among the subsidiaries by use of allocation factors. These factors include number of employees, investment, revenues, expenses, capital, or a "composite factor" which may include a combination of the previously listed factors. The factor or factors selected as the basis for allocating costs depends primarily upon the cost/benefit relationship to each subsidiary. The use of such factors will result in an equitable distribution of costs among the subsidiaries.

Actual allocation ratios will be computed monthly based on the current month's statistics, which will be provided by BellSouth Enterprises in a timely manner. These ratios will be determined by the relationship of the individual based items for each subsidiary to the total of the based items for all participating subsidiaries.

As an example, the number of employees may be the base used to distribute BellSouth Personnel costs. BellSouth Enterprises' share of costs would be determined by the relationship of BellSouth Enterprises' total number of employees to the total of all benefiting subsidiaries' number of employees times the cost to be distributed. These ratios will be used to allocate current month's costs in the next month's business.

The allocation factors for general services provided by BellSouth to BellSouth Enterprises in Section B of this Appendix follow:

1.	Comptrollers	Composite Factor (average of investment, number of employees, expenses and revenues)
2.	Corporate Planning	Composite Factor (average of expenses, investment and revenues)
3.	Federal Relations	Composite Factor (average of expenses, investment, and revenues)
4.	Financial Management	Composite Factor (average of investment, expenses and revenues)
5.	Legal	Composite Factor (average of investment, number of employees, expenses and revenues)
6.	Personnel	Number of employees
7.	Corporate Information	Composite Factor (average of number of employees, capital and revenues)
8.	Secretary	Capital
9.	Strategic Market Planning	Composite Factor (average of investment and revenues)
10.	Strategic Planning - Technical	Composite Factor (average of investment and revenues)
11.	Treasury	Capital
12.	Tax	Composite Factor (average of investment and expenses)

- 13. Regulatory Matters and Public Policy Analysis
- 14. Executive

Composite Factor (average of investment, expenses and revenues)

Composite Factor (average of capital, number of employees, expenses and revenues) This appendix outlines the meaning of a "Project" as used in the agreement between BellSouth Corporation ("BellSouth") and BellSouth Enterprises, Inc. ("BellSouth Enterprises") effective January 1, 1986.

BellSouth will incur cost on behalf of BellSouth Enterprises and other subsidiaries for the performance of functions or services, or both, which may be initiated by a request from BellSouth Enterprises or by BellSouth. Projects are functions or services performed by BellSouth departments that, due to the nature of the tasks, require special cost identification and billing considerations.

Costs billable to BellSouth Enterprises for each Project performed will be specified on Project documentation sheets completed by a BellSouth representative (Project Manager) in accordance with BellSouth's Executive Instruction No. 10, Section 1. Project documentation will include a description of the Project, the estimated cost, start and estimated completion dates, BellSouth and BellSouth Enterprises approvals, and the percent of the billable cost applicable to BellSouth Enterprises.

This appendix outlines the meaning of a "Project" as used in the agreement between BellSouth Corporation ("BellSouth") and BellSouth Enterprises, Inc. ("BellSouth Enterprises") effective January 1, 1986.

BellSouth Enterprises will incur cost on behalf of BellSouth for the performance of functions or services, or both, which may be initiated by a request from BellSouth or from BellSouth Enterprises. Projects are functions or services performed by BellSouth Enterprises that, due to the nature of the tasks, require special cost identification and billing considerations.

Costs billable to BellSouth for each Project performed will be specified on Project documentation sheets completed by a BellSouth Enterprises representative (Project Manager). Project documentation will include a description of the Project, the estimated cost, start and estimated completion dates, BellSouth and BellSouth Enterprises approvals, and the percent of the billable cost applicable to BellSouth Corporation.

This appendix describes the billing of general services and Project costs to BellSouth Enterprises, Inc. ("BellSouth Enterprises") by BellSouth Corporation ("BellSouth"), and the billing of Project costs to BellSouth by BellSouth Enterprises, in accordance with the agreement entered into by the parties effective January 1, 1986.

Costs

General services costs to be allocated to all subsidiaries, including BellSouth Enterprises, and Project costs to be directly billed to BellSouth Enterprises or BellSouth will include direct costs, overhead costs (which include managerial, financial, support, and employee-related benefit costs that support BellSouth functions), and a return on investment, as referred to in Appendix A of this Agreement.

General Services Billing

General services costs will be distributed by use of allocation factors. These factors include number of employees, capital, investment, revenues, expenses, and a composite factor, which may include a combination of previously mentioned factors. The factor selected for the basis of allocating costs primarily depends upon the cost/benefit relationships to BellSouth Enterprises. The factor used should result in an equitable distribution of costs among all participating BellSouth subsidiaries.

General services costs will be billed to the participating subsidiaries one month in arrears.

Necessary detail of services provided will be reflected on the BellSouth bill for subsidiary information and use.

Project Billing

Project costs will be identified and directly billed to
BellSouth Enterprises or to BellSouth by the use of project
numbers. Project billing to BellSouth Enterprises or BellSouth
will, where practicable, occur a month in arrears. Bills rendered
will have adequate detail by project by which BellSouth
Enterprises or BellSouth can make proper classification and
journalization entries and obtain proper approvals for payment.

AGREEMENT

BETWEEN

BELLSOUTH CORPORATION

AND

BELLSOUTH TELECOMMUNICATIONS, INC.

COVERING

CONSULTING, MARKETING, AND SUPPORT SERVICES

THIS AGREEMENT is made by and between BELLSOUTH CORPORATION, a corporation incorporated under the laws of the State of Georgia ("BSC") and BELLSOUTH TELECOMMUNICATIONS, INC., a corporation incorporated under the laws of the State of Georgia ("BST"), hereinafter collectively referred to as the "Parties."

WITNESSETH:

WHEREAS, a Modification of Final Judgment ("Decree") was entered in <u>U. S. v. Western Electric</u>, 552 F. Supp. 131, at 227 (D.D.C. 1982) and a Plan of Reorganization pursuant to that Decree has been approved by the U. S. District Court, Washington, D.C.; and

WHEREAS the Plan of Reorganization created a regional holding company, BellSouth Corporation, Inc., which owns BellSouth Telecommunications, Inc.; and

WHEREAS, the Parties mutually agree it would be economical and beneficial for each to obtain certain services and goods from the other; and

WHEREAS, the Parties are desirous of setting forth the terms an conditions under which each will furnish services and goods to the other.

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NOW, THEREFORE, in consideration of the premises and of the covenants herein set forth, the Parties mutually agree as follows:

SECTION I

GENERAL

- 1.00 This Agreement shall be effective as of the later of (i) receipt of any necessary regulatory approvals required in the jurisdiction where this Agreement is to be enforced, or (ii) January 1, 1992 and shall continue in effect unless terminated by one Party upon thirty (30) days written advance notice to the non-terminating Party at the address specified in Section 4.01 herein.
- 1.01 Subject to the terms and conditions hereinafter set forth, each Party hereby agrees to provide (on a non-exclusive basis) to the other Party certain administrative and operational support services and goods (herein collectively referred to as "Services"). A description of such Services, the terms and conditions under which they are to be provided, and the reimbursement to be paid, are more particularly set forth hereunder.

SECTION II

ADMINISTRATIVE AND OPERATIONAL SUPPORT SERVICES

- 2.00 Either Party may request that the other Party perform for it one or more of the following Services in return for reimbursement as set forth herein. This reimbursement will be in accordance with the provisions of Section 3.01. At its option, the Party requested may decline any such request or provide any or all of the following Services.
- 2.01 <u>DATA SYSTEMS DEVELOPMENT, SUPPORT AND SYSTEMS OPERATIONS</u> Provide certain support services for designing, developing
 and operating computer systems and for processing computer
 programs. This may also include, but is not limited to,
 technical support and development, installation and
 maintenance and sale of software.
- 2.02 <u>CLIENT SERVICES</u> Provide client service functions including, but not limited to, forms management, conference arrangements, copier selection, documentation services, travel services, graphics, records management, mail service, reproduction, courier service and food service management.
- 2.03 <u>CORPORATE SERVICES</u> Provide services which include, but are not limited to:

- (a) <u>Legal</u> Provision of legal research, representation, advice and counsel.
- (b) <u>Corporate TV</u> Production of video tapes for distribution and/or broadcasting.
- (c) <u>Teleconferencing</u> Provision of the teleconferencing services.
- (d) <u>Security</u> Investigation of such areas as theft, personnel and grievances.
- 2.04 TRANSPORTATION SERVICES Provide support to include, but not be limited to, motor pool services, motor vehicle maintenance and shuttle services.
- 2.05 <u>PROPERTY MANAGEMENT</u> Provide services to include, but not be limited to, floor space, building operations services, house services and office rearrangements.

2.06 TRAINING

- (a) <u>Course Development</u> Develop specific course material:
 and job aids to meet the needs of individual training
 requests.
- (b) <u>Course Delivery</u> Provide instructional services in the delivery of course materials.
- (c) <u>Board and Lodging</u> Provide lodging at a training facility while a student or conferee attending training classes.

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- (d) <u>Centralized Training Records System (CTRS)</u> Allow access into CTRS, a timeshare computer application used to maintain employee training records and to register employees for specific courses.
- (e) <u>Information Systems</u> Provide Information Systems educational training services.
- 2.07 <u>PURCHASE/SALE/LEASE OF ASSETS</u> Procure and dispose of assets to include, but not be limited to, furniture, equipment, computers, and software as well as administration of maintenance provisions.
- 2.08 <u>COMMUNICATIONS SERVICES</u> Plan, design, install and administer official voice and data communications systems and services for affiliates' internal use, as permitted by law.
- 2.09 <u>PROCUREMENT/PROVISIONING</u> Provide support to include, but not be limited to, negotiation and administration of contracts for the bulk purchase of goods and services, product management and analysis, material services, warehousing, distribution and disposition.
- 2.10 MARKETING/NETWORK SERVICES Provide services which include, but are not limited to, dial tone referral, support for national accounts and customer premises equipment.

2.11 FINANCIAL SERVICES

- (a) <u>Accounting/Treasury</u> Provide voucher, payroll checks and payment services.
- (b) <u>Budget/Financial Management</u> Administer corporate budget, provide economic forecasting and analysis for regional planning and strategic management, preparation/coordination of guidelines and financial planning assumptions used in strategic plans and budget.
- (c) <u>Internal Auditing</u> Provide internal auditing services on a programmed and requested basis.
- 2.12 ENVIRONMENTAL MANAGEMENT SERVICES Provide, on request, support for the disposition of hazardous materials and waste. Disposition may include, but is not limited to, identification, removal, packaging, transportation, storage and disposal.
- 2.13 <u>DOCUMENT PREPARATION AND DOCKET MANAGEMENT FOR REGULATORY</u>

 <u>PROCEEDINGS:</u> Assist in document preparation and docket

 management for proceedings before all regulatory agencies.
- 2.14 <u>VENDOR COORDINATION</u> Procure staff and support services from suppliers or outside vendors.
- 2.15 <u>MISCELLANEOUS AND ADVISORY SERVICES</u> Provide loaned employees, secretarial support and nonrecurring

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consultation and advice for such items as equipment evaluation and preparation of presentations and reports.

SECTION III

REIMBURSEMENT AND BILLING

- 3.00 BILLING PROCEDURES FOR SERVICES By the 16th work day of the month following the provision of the Services listed above, each Party will forward to the person designated by the other Party a bill for Services rendered. The bill will be in sufficient detail to accommodate the reasonable accounting needs of each Party. Each Party will remit payment in full for billed services within thirty (30) days of the date of the invoice. Any unpaid balance may incur a late payment charge as permitted by law. Any discrepancies in billing which are not resolved by the remittance date will be handled as a credit on subsequent billing, as appropriate.
- 3.01 <u>DETERMINATION OF CHARGES</u> All costs associated with the Services provided to the Parties shall be in compliance with the rules set forth by any applicable state regulatory authority or the Federal Communications Commission in <u>In</u>

 The Matter of BellSouth Corporation's Permanent Cost

 Allocation Manual for the Separation of Regulated and Nonregulated Costs, adopted December 28, 1987, released

 January 14, 1988, and as may be subsequently amended.

SECTION IV

RESPONSIBILITY FOR ADMINISTRATION

- individual as Contract Administrator to be responsible for certain corporate functions, including liaison between the Parties regarding arrangements for providing and billing the Services covered by this Agreement. Such individuals will have the responsibility for administering this Agreement, including dispute resolution.
- 4.01 NOTICES Each Party shall send notices as specified in this Agreement to the following:

BellSouth - Telecommunications, Inc.

Contract Administration Room 42E62 675 West Peachtree Street Atlanta, Georgia 30375

BellSouth - Corporation

Assistant Manager Room 8G08 1155 Peachtree Street Atlanta, Georgia 30367-6000

- SECTION V

MISCELLANEOUS

5.00 AMENDMENTS - No provision of this Agreement shall be dee amended by the Parties unless such amendment is in a sir written instrument, signed by the appropriate, duly authorized, officer of each Party.

. . . .

- 5.01 <u>ASSIGNMENT</u> This Agreement may not be assigned by either Party without the prior written consent of the other Party.
- 5.02 <u>SECTION HEADINGS</u> The section headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation hereof.
- 5.03 <u>SEVERABILITY</u> If any provision, or portion thereof, of this Agreement is found to be invalid for any reason, this Agreement shall be construed as if not containing the particular invalid portion or portions, and the rights and obligations of each Party shall be construed accordingly.
- 5.04 GOVERNING LAW The construction and performance of this Agreement shall be governed by the laws of the State of Georgia.
- 5.05 EXCHANGE OF INFORMATION Upon written request, the Parties agree to provide information relating to the Services available under this Agreement to each other, as may be necessary for planning purposes.

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RESPONSE TO 6-065

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BELLSOUTH HEADQUARTERS

COST ASSIGNMENT FORM

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DEPARTMENT: BSDC - Government	tal Affairs	EFFECTIVE	DATE: 04	04/01/91		
DIVISION/DISTRICT: Executive	ve Department	RESPONSIBI	LITY CODE	:SEOSOO-HEOH7O		
CORPORATE SERVICES MANAGER:	Linda Cook	TELEPHONE	NUMBER:	249-2279		
DESCRIPTION OF CORPORATE PUNCT	TIONS PROVIDED T	O ENTITIES:		:==:::==:=============================		
Manages two vice presidents and their staffs who deal with federal relations and federal regulatory issues of interest to BellSouth, as well as certain support personnel. COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:						
RATIONALE SUPPORTING METHODOLOGY: Managerial expenses assigned based on costs associated with position's direct reports. DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):						
DESCRIPTION OF SERVICES NOT CE Composite portion of MFJ grass salaries and all direct lobbyi	roots lobbying e	expense (PB9	443) and 1			
RECOMMENDED:	56435UATESUATEA	DA	TE:			
TITLE:		AL:	RO	2:		
APPROVED: Zugnowich Me	Gune	DA	TE: 4/	.0-91		
TITLE: Executive Vice Pr	es - Govtl Affai	rs AL:	70 RC	SEOSOO		
31				E		

BELLSOUTH HEADQUARTERS-

SECTION 1	
DEPARTMENT:	EFFECTIVE DATE:
BSDC - Governmental Affairs	07/01/92
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Executive Department	SEOSOO-HEOH7O
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook .	249-2279
policies, and actions that could affe	PROVIDED TO ENTITIES: ectors and other personnel who: identify issues, ect BellSouth and provide this information on s; provide information on BellSouth's existing and
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS Composite of direct reports.	ASSIGNMENT METHODOLOGY:
Managerial expenses assigned based or SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON N/A	A BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEA Composite portion of MFJ grassroots 1 all direct lobbying expenses for two	lobbying expense (PB9443) and 10% of salaries and
SECTION 7	·
RECOMMENDED:	•
THE C.	DATE:
TITLE:	_
PPROVED! Layrongh. Mc Col	UNE DATE: 8-14-92
TITLE: / Kneckskips Vice President - Governmen	AL TO DC grade VE
32	FRIKASH 001491

BELLSOUTH HEADQUARTERS

COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE:	04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY C	ODE: SEOS30-HEOH73
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER	: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:	LEFELYRFL #884 #8
Manages six direct subordinates in the accompinterface with the FCC on issues related to to contact with national associations of state a contact with various federal executive agenci regarding matters of international concern, a policy analysis and issues planning.	he operation of Be egulatory and legi es and internation	llSouth, slative bodies, al organizations
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
Composite of direct reports.		
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS	, PN, PF):
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB):	
		· 上午已产享至亡之享至产者五年至七
RECOMMENDED:	DATE:	
TITLE:	AL:	RC:
APPROVED: A Mech	DATE: 4	1/0/91
33 TITLE: Vice President - Federal Regular	tory AL: 65	RC: SEQS30 '

BELLSOUTH HEADQUARTERS

SECTION 1	
DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	07/01/92
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	SE0S30-HEOH73
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	249-2279
BettSouth, contact with National Associations of State Regulate and international organizations regarding matters of Internation	ROVIDED TO ENITTIES: luties including interface with the FCC on issues related to the operation of ory and Legislative bodies, contact with various federal executive agencies nai concern, and telecommunications regulatory policy analysis and issues derai and legislative agenda with members of Congress and staff.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A Composite of direct reports	ASSIGNMENT METHODOLOGY:
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Managerial expenses assigned based on costs associated with	position's direct reports.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A "/" SECTION 6	
DESCRIPTION OF SERVICES NOT CHARGEAB	LL 10 30DADATAL (1D).
DESCRIPTION OF SERVICES NOT CHARGEAB N/A SECTION 7 RECOMMENDED:	· · ·
N/A SECTION 7 RECOMMENDED:	DATE: July 27 1992
N/A SECTION 7	· · ·

CO110CU 001697

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COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: Secretary/Treasury	EFFECTIVE DATE: 07/91			
DIVISION/DISTRICT: Corp. Secy./Bd. Matter	s RESPONSIBILITY CODE: H11001			
CORPORATE SERVICES MANAGER: Nell Thomas	TELE. NO. 249-2435			
SECTION 2				
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE	ED TO ENTITIES:			
Coordination of BellSouth Board of Directors activities, i.e., board and committee meetings, administration of compensation plans, and corporate records retention.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:			
General allocator				
SECTION 4				
RATIONALE SUPPORTING METHODOLOGY:				
Services provide support to all entities. No other method identified that would more accurately identify the services provided.				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PRO.	JECT BILLING BASIS (PS, PN, PF):			
None				
	-			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):			
DESCRIPTION OF SERVICES NOT CHERODINESS 13				
Director's fees and expenses.				
E1274161251271152511211151151151151151	************************			
SECTION 7	DATE: 06/24/91			
RECOMMENDED: Maria Furth	<u> </u>			
TITLE: Assistant Staff Manager				
APPROVED: Elization	DATE: 08-08-91			
TITLE: VP, Secretary & Treasurer	AL: 65 RC: HEOH11			
	Ps v			

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SECTION 1						07.01
DEPARTMENT: _	Secre	tary/Treasury		EFFECTIV.	B DATE:	07/91
DIVISION/DIST	RICT:	Trust Assets	·	RESPONSI	BILITY CODE	: H11200
CORPORATE SER	VICES	MANAGER: K. I	Patterson		TELE. NO.	249-3410

SECTION 2 DESCRIPTION O	F CORP	DRATE FUNCTION	S PROVIDED T	O ENTITIE	<u>s:</u>	
Responsible f Directors' Tr	or cor ust, S	porate and emp TAP Trust, Bel	ployee benefi llSouth Found	t plan tration, Va	usts, inclu il Trust, a	ding the nd PAYSOP.
******			********			
SECTION 3 COST CAUSATIV	E CORP	ORATE FUNCTION	NS ASSIGNMENT	METHODOL	OGY:	
Composite of	direct	reports.		,		
	E###EE			****	*******	
SECTION 4		<u> </u>				
	PORTIN	METHODOLOGY:	<u>:</u>			
Managerial ex reports.	penses	assigned base	ed on costs a	ssociated	with posit	ion's direct

SECTION 5 DESCRIPTION O	F SERV	CES PROVIDED	ON A PROJECT	BILLING	BASIS (PS,	PN, PF):
Responsible f (PN4001), mas life trust (P	ter_sa	loyee benefit vings trust (I	trusts, incl PN4002), heal	uding mas th trusts	ter pension (PN8328),	trust and the group

SECTION 6 DESCRIPTION O	F SERV	ICES NOT CHARG	GEABLE TO SUE	SIDIARIES	(PB):	
None						
*********		*********		******		*********
SECTION 7		_				
RECOMMENDED:	Maria	Furth		DAT	E: 06/24/	91
TITLE:	Assis	tant Staff Mar	nager			
APPROVED:	<u> </u>	- PEUS	tto	DAT	E: 05-08	-91
TITLE:	VP, S	ecretary & Tr	easurer	AL: 65	RC:	НЕОН11
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SECTION 1				
	EFFECTIVE DATE: 07/91			
DIVISION/DISTRICT: Trust Asset-Actuarial	RESPONSIBILITY CODE: H11230			
CORPORATE SERVICES MANAGER: Therman Davis	TELE. NO. 249-3532			

SECTION 2	Λ συγτάτος.			
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T	O ENITIES:			
Provides actuarial services for corporate and employee benefit trusts, including the Directors' Trust and STAP Trust.				
SECTION 3	VPMRADALACY.			
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:			
General allocation for Directors' Trust. Exception basis CX0009 for STAP Trust.				

SECTION 4 RATIONALE SUPPORTING METHODOLOGY:				
General allocator: costs incurred benefit the causative relationships have been identified.	whole corporation. No cost			
Number of employees in plans: costs incurred	benefit those covered by STAP.			
SECTION 5				
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):			
Provides actuarial services for employee bene pension trust (PN4001), health trusts (PN8328	fit trusts, including master), group life trust (PN8341).			
SECTION 6				
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB):			
None				
SECTION 7 RECOMMENDED: Maria Furth	DATE: 06/24/91			
TITLE: Assistant Staff Manager				
APPROVED: Ing Ellitte	DATE: 05-05-91			
TITLE: VP, Secretary & Treasurer	AL: 65 RC: HEOH11			

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SECTION 1
DEPARTMENT: Secretary/Treasury EFFECTIVE DATE: 07/91
DIVISION/DISTRICT: Investor & Shareholder Relations RC: H11300
CORPORATE SERVICES MANAGER: Nancy C. Humphries TELE. NO. 249-3428
SECTION 2
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Develops financial communication policy and strategy for BellSouth Corporation.
Directs financial communication management as a single point of contact in the
corporation for the investment community (individuals and institutions) on a
worldwide basis. Briefs senior officers and Board of Directors on the external
perception of BellSouth financial performance and impact of external earnings,
legislative, regulation and financial events. Directs corporate governance
planning and policy development and planning and execution of the BellSouth
annual shareholders meeting. Sets the financial content and financial emphasis
of all information releases (speeches, press releases, interviews). Directs
research and analysis of stock ownership and financial market intelligence
required for financial communications policy decisions and planning.
SECTION 3
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Composite of direct reports

SECTION 4
RATIONALE SUPPORTING METHODOLOGY:
Managerial expenses assigned based on costs associated with position's direct
reports.
• ·
SECTION 5
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
·

SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

None

SECTION 7 RECOMMENDED:	Maria Furth	DATE:	06/24/9	1	
TITLE:	Assistant Staff Manager		•		
APPROVED:	- Dong Pellette	DAT	E: 5-2-	/i	
TITLE:	VP, Secretary & Treasurer	AL: 65	RC:	HEOR11	
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SECTION 1				
DEPARTMENT: Secretary/Treasury EFFECTIVE DATE: 07/91				
DIVISION/DISTRICT: Investor & Shareholder Relations RC: H11310				
CORPORATE SERVICES MANAGER: Jerry D. Guthrie TELE. NO. 249-2410				
SECTION 2				
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:				
Coordination of shareholder related activities, i.e., proxy solicitations, shareholder correspondence, quarterly newsletter; analysis of corporate governance issues; and management of the integrated administration of the IR department including research and analysis, development of IR Information Systems and program development and implementation.				
SECTION 3				
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:				
Composite of direct reports				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:				
Managerial expenses assigned based on cost associated with position's direct reports.				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BAGIS (PS, PN, PF):				
None				
======================================				
SECTION 6				
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):				
None				
SECTION 7				
RECOMMENDED: Maria Furth DATE: 06/24/91				
TITLE: Assistant Staff Manager				
21111-				
APPROVED: DATE: C5-U8-91				
TITLE: VP, Secretary & Treasurer AL: 65 RC: HEOH11				

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SECTION 1 DEPARTMENT: Secretary/Treasury	EFFECTIVE DATE: 07/91
DIVISION/DISTRICT: Investor & Sharehold	
DIVIDION DISTRICT: INVESTOR & SHAREHOLD	der Relations RC: H11311
CORPORATE SERVICES MANAGER: Mary Jane	
SECTION 2	
DESCRIPTION OF CORPORATE FUNCTIONS PROV	TIDED TO ENTITIES:
Coordination of shareholder related act	ivities, i.e., proxy solicitations.
shareholder correspondence, quarterly n	evsletter, executive correspondence, and
analysis of corporate governance issues	•

SECTION 3	CANDAM ADDITIONAL ACT.
COST CAUSATIVE CORPORATE FUNCTIONS ASSI	GNMENT METHODOLOGY:
Subsidiary equity	
y equally	
	·

SECTION 4	
RATIONALE SUPPORTING METHODOLOGY:	
Headquarters management and shareholder	services relate to subsidiary's equity.
######################################	
SECTION 5	
DESCRIPTION OF SERVICES PROVIDED ON A P	ROJECT BILLING BASIS (PS, PN, PF):
None	••
SECTION 6	
DESCRIPTION OF SERVICES NOT CHARGEABLE	M CHRCINIADIRG (DD).
DEBORTITION OF SERVICES NOT CHARGEABLE	O SUBSIDIARIES (FB):
None	
SECTION 7	•
RECOMMENDED: Maria Furth	DATE: 06/24/91
TITLE: Assistant Staff Manager	· .
APPROVED: 4 CUSTON	DATE: 05-05-41
TITLE: VP, Secretary & Treasurer	AL: 65 RC: HEOH11

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SECTION 1
DEPARTMENT: Secretary/Treasury EFFECTIVE DATE: 07/91
DIVISION/DISTRICT: Investor & Shareholder Relations RC: H11312
CORPORATE SERVICES MANAGER: Betty Terrell TELE. NO. 249-3444
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Talaham
Manages the integrated administration of the total IR department that includes research and analysis, development and operation of IR Information Systems, and program development and implementation.
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Allocate to SCB, SBT, and BSE in relation to subsidiaries capital.
SECTION 4
RATIONALE SUPPORTING METHODOLOGY:
IR services relate to the capital component of the corporation. Support for financial community interface.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
SECTION 7
RECOMMENDED: Maria T. Furth DATE: 06/24/91
TITLE: Assistant Staff Manager
APPROVED: Som Pillette DATE: 08-05-91
TITLE: VP, Secretary & Treasurer AL: 65 RC: HEOH11
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SECTION 1		
DEPARTMENT: Secretary/Treasury	EFFECTIVE DATE:07/91	
DIVISION/DISTRICT: Investor Relations	RESPONSIBILITY CODE: H11320	<u> </u>
CORP. SERVICES MANAGER: Paul Blalock & Michael	l Wolfe TELE. NO. 249-3438,	3436
***************************************	****************	*****
SECTION 2		
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:	
Financial Community Interface		
•		
SECTION 3		•
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
Allocate to SCB, SBT, and BSE in relation to s	subsidiaries capital.	
SECTION 4		
RATIONALE SUPPORTING METHODOLOGY:		
RATIONALE SUFFURITING METHODOLOGI:		
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS. PN. PF):	
None		
		
SECTION 6		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):	•
		<i>I</i>
None		
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SECTION 7	2.52	
RECOMMENDED: Maria Furth	DATE: 06/24/91	
TITLE: Assistant Staff Manager		
APPROVED: Lesset	DATE: 05-06-41	•
TITLE:/ VP, Secretary & Treasurer	AL: 65 RC: HEOH11	

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SEC	TION 1			
DEP	ARTMENT: Comptrollers		EFFECTIVE DATE:	<u> </u>
DIV	ISION/DISTRICT: Risk Mana	ngement	RESPONSIBILITY CODE:	H13350
COR	PORATE SERVICES MANAGER:	Judy S. Hughes	TELE. NO.	249-2952
SEC	TION 2		=======================================	
	CRIPTION OF CORPORATE FUNC	TIONS PROVIDED T	O ENTITIES:	
1.	Develops and maintains a commination to to minimize the cost of no control, risk financing the transfer for all BellSouth	comprehensive ris on-speculative ri arough retention	k and insurance managesk by exposure identi	fication and
:	Manages the placement and including general and autocoverages, and bonds for s	mobile liability		
	Coordinates the adjustment		ms for all BellSouth	entities.
	Interfaces between the Ass			
:	insurance carriers to ensuis minimized.	re that BellSout	h's risk for fire and	other perils
===:		**********		*********
COS	TION 3 T CAUSATIVE CORPORATE FUNC CXOO10 - Charged based on 75% BSE, 25% shared equall	the insured asse	•	tar i reconstitui
SEC	rion 4			**********
	ONALE SUPPORTING METHODOL	OCY •		
	Manager's responsibility a		nsured assets which ca	n be directly
ā	attributed to an entity.			
2. F	Remaining staff's responsi compensation claims. Thes the staff is contracted to BSE subsidiaries. Addition of contract renewals.	e cost can be at perform these to	tributed to the entiti asks; 28 entities of v	es for which which 22 are
				75 m

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SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): Risk Assessment for Mergers and Acquisitions activities. PB8539 - BINOCULARS PB0500 - REVERSE RAC PB9300 - ATHENA II PB0501 - CAMEL PB0502 - TRUMPET PB9541 - AMIGO PB9542 - DICK TRACY PB0503 - CONTRACT PB0505 - BALLOON PB9543 - CATHEDRAL PB0506 - ACORN PB9546 - SAMBA PB0507 - MARCONI PB9553 - PINATA PB0508 - TRIANGLE PB9560 - GRAND SPORT II PB8365 - METHANE PB9578 - HIGH WIRE PB8524 - REV YELLOW JACKET PB9579 - PADRE PB8527 - CORAL PB9580 - HEAVEN II PB8536 - CARNIVAL PB9581 - PINE PULP PB8537 - OUTBACK SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None identified. SECTION 7 **RECOMMENDED:** DATE:

Operation Manager

TITLE: Assistant Comptroller

AL: 60 RC: H13300

SECTION 1 DEPARTMENT: Risk Management - Comptrollers EFFECTIVE DATE: July 1992	;=
DEPARTMENT: RISK Management - Competities Effective Date:	-
DIVISION/DISTRICT: Risk Management RESPONSIBILITY CODE: H13050	_
CORPORATE SERVICES MANAGER: Judy S. Hughes TELE. NO. 249-2952	_
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:	
1. Develop and maintain a comprehensive risk and insurance management program through exposure identification and control, risk financing, and non-insurance and/or contractural transfer of liability. 2) Manage placement of risk financing program. 3) Coordinate adjustment of insured claims. 4) Interface with legal departments, PPSM & contracts groups, disaster recovery teams, and Human Resources staffs on Risk Management and insurance issues.	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:	1 3
33 1/3 BBS; 33 1/3 BST; 33 1/3 BSE.	
*************************************	t ==
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
Costs associated with staff responsibility of risk management services can be distributed equally to 1) BBS due to volume of contracts and complexity of claims issues; 2) BST due to company size, number of employees and asset protection concerns; and 3) BSE due to number of diverse operations and growth from mergers and acquisitions.	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):	: :
Risk assessments for mergers, acquisitions, and divestitures. See Attached. Also CYCCC3, CXCCIC, CXCCIG, CXCCIC, CXCCIL, CXCCIL	
estermentermentermentermentermentermentermentermentermentermentermentermentermentermentermentermentermenterment Section 6	:=
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	
None identified	
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RECOMMENDED: Organic A Gladle DATE: 7/16/92	_
TITLE: Acting Operations Manager	
APPROVED: DATE: 7 20 92	_
TITLE: V.P. & Comptroller AL: 65 RC: HEOH13	

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SECTION 1	: 医巴里罗亚巴里巴罗巴特尔尼里巴比较美国的国际电影 医电影 医电影 医电影 医电影			
DEPARTMENT: Comptrollers	EFFECTIVE DATE:			
DIVISION/DISTRICT: Corp. Accounting Matters	RESPONSIBILITY CODE: H13100			
CORPORATE SERVICES MANAGER: Lyn Rogers-Har	ney TELE. NO. 249-3033			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Corporate accounting functions primarily in the accounting policy, regulatory and standard setting analysis, financial reporting, SEC compliance, merger and acquisitions and Executive Directives/Executive Instructions/Administrative Procedures.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN Based on composite of the position's direct				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Managerial expenses assigned based on costs reports.	associated with position's direct			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJEC None identified.	T BILLING BASIS (PS, PN, PF):			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU Accounting activities associated with BellSo function and the oversight of the associated	uth's merger and acquisition			
SECTION 7 APPROVED:	DATE:			
TITLE: Assistant Comptroller	AL: 60 RC: H13100			
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SECTION 1 DEPARTMENT: Comptrollers			
DIVISION/DISTRICT: Corporate Accounting RESPONSIBILITY CODE: H13100			
CORPORATE SERVICES MANAGER: Lyn Rogers-Haney TELE. NO. 249-3033			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Supervises, directs and coordinates various corporate accounting and accounting policy functions. Corporate accounting functions include corporate accounting services, benefit accounting methods and procedures, and executive compensation plan accounting methods. Accounting policy functions include regulatory and standard setting analysis, financial reporting, SEC compliance, mergers and acquisitions, Executive Directives, Executive Instructions, and Administrative Procedures.			
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Based on composite of the position's direct reports' costs.			
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Managerial expenses assigned based on costs associated with position's direct reports.			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): Accounting activities associated with BellSouth's mergers and acquisitions function and the oversight of the associated due diligence process.			
SECTION 7 APPROVED: Jale 1/1/92 DATE: 1/17/92			
TITLE: Assistant Comptroller AL: 60 RC: H13100			

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SECTION 1 DEPARTMENT: Comptrollers				
DIVISION/DISTRICT: Corp Consol/Ext Reporting RESPONSIBILITY CODE: H13120				
CORPORATE SERVICES MANAGER: Patrick M. Smith TELE. NO. (404) 249-2992				
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:				
Responsible for maintaining and enhancing the BellSouth financial architecture, providing SEC financial reporting policy guidance, and generating consolidated monthly/quarterly/annual internal and external financial reports.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:				
Equity of all subsidiaries				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:				
Services are in support of all subsidiaries and are attibutable based on the investment/interest BellSouth has in each.				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):				
PN4003 - Methods and procedures for BellSouth Savings Plans billed to the				
Trustee, Bankers Trust Company PF2C20 - Preparation of debt registration for BellSouth Capital Funding PF2800 - Filing registration statements for mergers and acquisitions for BSE PF2200 - Preparation of debt registrations for Southern Bell PF2100 - Preparation of debt registrations for South Central Bell				
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):				
None				
SECTION 7 RECOMMENDED: Catrick 2 Druis DATE: 0/0/21/91				
RECOMMENDED.				
TITLE: Operations Manager				

SECTION 1
DEPARTMENT: Comptrollers EFFECTIVE DATE: July 1, 1992
DIVISION/DISTRICT: Corp Consol/External Rptg RESPONSIBILITY CODE: H13120
CORPORATE SERVICES MANAGER: Stephanie Pulliam TELE. NO. 249-3044
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Responsible for maintaining and enhancing the BellSouth Financial architecture, providing SEC financial reporting policy guidance, and generating consolidated monthly/quarterly/annual internal and external financial reports.
SECTION 3
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Equity of all subsidiaries A SC (x code 00009)
SECTION 4
RATIONALE SUPPORTING METHODOLOGY: Services are in support of all subsidiaries and are attributable based on the
investment/interest BellSouth has in each.
SECTION 5
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
PN4003 Methods and procedures for BellSouth Savings Plans billed to the Trustee. Bankers Company
PF2C20 Preparation of debt registration for BellSouth Capital Funding
PF2800 Filing registration statements for mergers and acquisitions for BSE PF0210 Preparation of debt registrations for BellSouth Telecommunications
SECTION 6
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: 1/25/52
TITLE: Operations Manager
APPROVED: July DATE: 7/23/92
TITLE: Assistant Comptroller AL: 60 RC: H13100
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SECTION 1
DEPARTMENT: Comptrollers EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Corp. Acetg. Standards RESPONSIBILITY CODE: H13130
CORPORATE SERVICES MANAGER: Lyn Rogers-Baney TELE. NO. 249-3033
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research and prepare BellSouth's responses to accounting issues related to FCC filings and inquiries. 2. Interface between BellSouth and external standard setting bodies (e.g. FASB, AICPA) for assessing the impact of non-employee related issues on BellSouth. 3. Interact with USTA and Bellcore on accounting issues. 4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Headquarters' Cost Allocation Methodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters.
Administrative Procedures for Belisouth Headquarters. ***********************************
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Headquarters Allocator 9% 2. BellSouth Enterprises (BSE) 9% 3. Southern Bell (SB) 41% 4. South Central Bell (SCB) 41% 5. CX codes are used on an exception basis
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 2. Functions allocated equally between BSE, SB, & SCB are performed in relation to setting general accounting policy for all subsidiaries. 3. Functions allocated equally between SB & SCB are performed in relation to regulatory issues.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS. PN. PF): None identified
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SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None identified						
SECTION 7 RECOMMENDED:	Frences & Dring	 -	DATE:	6	/12/91	
TITLE:	Operations Hanager	_				
APPROVED:	trender the		DATE:	4	Ly 19,	
TITLE:	Assistant Comptroller	AL:	<u>60</u>	RC:	H13100	

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COST ASSIGNMENT FORM

DEPARTHENT: Comptrollers EFFECTIVE DATE: July 1, 1992 DIVISION/DISTRICT: Corp. Acctg. Standards RESPONSIBILITY CODE: H13130 CORPORATE SERVICES MANAGER: Lyn Rogers-Haney TELE. No. 249-3033 SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research and prepare BellSouth's responses to accounting issues related to FCC filings and inquiries. 2. Interface between BellSouth and external standard setting bodies (e.g. FASB, AICRA) for assessing the impact on BellSouth of issues which are not compensation related. 3. Interact with USTA and Bellcore on accounting issues. 4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Headquarters' Cost Allocation Methodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Beadquarters Allocator 9% 2. BellSouth Telecommunications (BST) 82% 4. CX codes are used on an exception basis CXCCC6 SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Punctions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 7. Functions allocated to BST are performed in relation to setting general accounting policy for all subsidiaries. 7. Functions allocated to BST are performed in relation to setting general accounting policy for all subsidiaries. 8. Functions allocated to BST are performed in relation to regulatory issues. 8. SECTION 5 BESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS. PN. PF): None 8. SECTION 7 RECOMMENDED: DATE: July 23, 1992 TITLE: Operations Manager APPROVED: All Filescommunications (ALL: 60 RC: H13100)	SECTION 1				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. BealSouth Telecomannications (BST) 82% 2. Describing and prepare BellSouth assignment methodology. 5. Provide research services to subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Headquarters' Cost Allocation Methodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters. 8. Ection 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Headquarters Allocator 9% 2. BellSouth Enterprises (BSE) 9% 3. BellSouth Telecomannications (BST) 82% 4. CX codes are used on an exception basis CXCCC6 SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 5. Functions allocated equally between BSE 6 BST are performed in relation to setting general accounting policy for all subsidiaries. 8. Functions allocated to BST are performed in relation to regulatory issues. 8. Functions allocated to BST are performed in relation to regulatory issues. 8. Function 5 8. DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None 8. SECTION 5 8. DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None 8. SECTION 7 8. DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None 8. SECTION 7 8. DATE: July 23, 1992 1. TITLE: Operations Hanager 8. APPROVED: Administration of the provided of	DEPARTMENT: _	Comptrollers	EFFECTIVE DAT	E: July 1, 1992	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research and prepare BellSouth's responses to accounting issues related to FCC filings and inquiries. 2. Interface between BellSouth and external standard setting bodies (e.g. FASB, AICPA) for assessing the impact on BellSouth of issues which are not compensation related. 3. Interact with USTA and Bellcore on accounting issues. 4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARNIS, CAM, etc.). 7. Administer BellSouth Beadquarters' Cost Allocation Hethodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Headquarters Allocator 9% 2. BellSouth Enterprises (BSE) 9% 3. BellSouth Telecommunications (BST) 82% 4. CX codes are used on an exception basis CXCCC6 SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 2. Functions allocated via the Headquarters allocator are in relation to setting general accounting policy for all subsidiaries. 3. Functions allocated to BST are performed in relation to regulatory issues. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 7 RECONNERDED:	DIVISION/DIST	RICT: Corp. Acctg. Standards	RESPONSIBILIT	Y CODE:H13130	
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research and prepare BellSouth's responses to accounting issues related to FCC filings and inquiries. 2. Interface between BellSouth and external standard setting bodies (e.g. PASB, AICPA) for assessing the impact on BellSouth of issues which are not compensation related. 3. Interact with USTA and Bellcore on accounting issues. 4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Beadquarters (Cost Allocation Hethodology. 8. Directs development and production of Executive Instructions and Administer BellSouth Beadquarters. SECTION 3. SECTION 3. BellSouth Energrises (BSE) 9% 3. BellSouth Energrises (BSE) 9% 3. BellSouth Enterprises (BSE) 9% 3. BellSouth Enterprises (BSE) 9% 4. CX codes are used on an exception basis (XCCCC) SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 2. Functions allocated equally between BSE 6 BST are performed in relation to setting general accounting policy for all subsidiaries. 3. Functions allocated to BST are performed in relation to regulatory issues. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 7 RECOMMENDED: Description Manager APPROVED: DATE: July 23, 1992				. NO. <u>249-3033</u>	
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research and prepare BellSouth's responses to accounting issues related to PCC filings and inquiries. 2. Interface between BellSouth and external standard setting bodies (e.g. PASB, AICPA) for assessing the impact on BellSouth of issues which are not compensation related. 3. Interact with USTA and Bellcore on accounting issues. 4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Beadquarters' Cost Allocation Hethodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Beadquarters Allocator 9% 2. BellSouth Enterprises (BSE) 9% 3. BellSouth Enterprises (BSE) 9% 3. BellSouth Enterprises (BSE) 9% 3. BellSouth Enterprises (BSE) 9% 5. BellSouth Enterprises (BSE) 9% 5. BellSouth Enterprises (BSE) 9% 5. Punctions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 5. Functions allocated equally between BSE & BST are performed in relation to setting general accounting policy for all subsidiaries. 5. Functions allocated to BST are performed in relation to regulatory issues. 5. Functions allocated to BST are performed in relation to regulatory issues. 5. Function 6 5. Functions 7 6. Functions 7 6. Functions 7 6. Functions 6 6. Functions 7 6. Functio			*******		
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4. Prepare and issue interpretations and accounting policy for all BellSouth subsidiaries. 5. Provide research services to subsidiaries. 6. Coordinate filings to the FCC (Form M, ARMIS, CAM, etc.). 7. Administer BellSouth Headquarters' Cost Allocation Hethodology. 8. Directs development and production of Executive Instructions and Administrative Procedures for BellSouth Headquarters. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Headquarters Allocator 9% 2. BellSouth Enterprises (BSE) 9% 3. BellSouth Telecommunications (BST) 82% 4. CX codes are used on an exception basis CXCCC6 SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 2. Functions allocated equally between BSE 6 BST are performed in relation to setting general accounting policy for all subsidiaries. 3. Functions allocated to BST are performed in relation to regulatory issues. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 7 RECOMMENDED: TITLE: Operations Manager APPROVED: DATE: July 23, 1992				•	
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SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 1. Headquarters Allocator 9X 2. BellSouth Enterprises (BSE) 9% 3. BellSouth Telecommunications (BST) 82X 4. CX codes are used on an exception basis CXCCC6 SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. Functions allocated via the Headquarters Allocator are in support of BellSouth Headquarters and are not directly attributable to the subsidiaries. 2. Functions allocated equally between BSE & BST are performed in relation to setting general accounting policy for all subsidiaries. 3. Functions allocated to BST are performed in relation to regulatory issues. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: 1	8. Directs dev	velopment and production of Exec	utive Instruct	ions and	
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SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: 1000 DATE: July 23, 1992 TITLE: Operations Manager APPROVED: DATE: 127/12					
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: 1000 1000 1000 1000 1000 1000 1000 10					
RECOMMENDED: July 23, 1992 TITLE: Operations Manager APPROVED: DATE: $-\frac{1}{2}$					
RECOMMENDED: July 23, 1992 TITLE: Operations Manager APPROVED: DATE: $-\frac{1}{2}$			72C23E78E9E###	***********	
APPROVED: DATE: 1/27/92		Francis & Denis	DATE:	July 23, 1992	
	TITLE:	Operations Manager			
TITLE: Assistant Comptroller AL: 60 RC: H13100	APPROVED:	muliphy	_ DATE: _	7/27/92	
	TITLE:	Assistant Comptroller	AL: 60	RC: <u>H13100</u>	

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SECTION 1 DEPARTMENT: Comptrollers EPPECTIVE DATE: 3-15-91 DEPARTMENT: COMPT H13140
RESPONSIBILITY CODE.
CORPORATE SERVICES MANAGER: Gary J. Grace TELE. No. 249-2456
SECTION 2 DESCRIPTION OF CORPORATE SERVICES FUNCTIONS PROVIDED TO ENTITIES: 1. Serves as BSC Affiliated Interest Witness on behalf of Southern Bell and 2. South Central Bell before the state public utility commissions. 3. Coordinates with interdepartmental representatives and regulatory staffs to collect and distribute data for BellSouth Headquarters. 3. Performs investigations, analyses, and ongoing monitoring of affiliate interest issues concerning BellSouth Headquarters and non-regulated subsidiaries. 4. Provides information on BellSouth matters to BOC regulatory personnel.
SECTION 3 COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT METHODOLOGY: 50% SB and 50% SCB CX0001 - Southern Bell (exception basis) CX0002 - South Central Bell (exception basis)
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Services are provided on behalf of SB and SCB concerning BellSouth Services are provided on behalf of SB and SCB concerning BellSouth Headquarters and other BellSouth entities. Cost which are not specifically Headquarters and other BellSouth entities. Cost which are not specifically identified and charged directly to SB or SCB are caused equally by the regulatory requirements of both BOCs.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BASIS (PS, PN, PF): None identified
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None identified
SECTION 7 RECOMMENDED: DATE: 4/9/91
APPROVED: Dell'h DATE: 4/15/91 TITLE: Assistant Comptroller AL: 60 RC: H13100
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SECTION 1 DEPARTMENT: Comptrollers EPFECTIVE DATE: July 1, 1992				
DEFRATRICIT. COMPTICATES DATES SALES SALES				
DIVISION/DISTRICT: Affiliate Interest Matters RESPONSIBILITY CODE: H13140				
CORPORATE SERVICES MANAGER: Gary J. Grace TELE. NO. 249-2456				
SECTION 2 DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO ENTITIES: 1. Serves as BSC Affiliated Interest Vitness on behalf of BellSouth Telecommunications (BST) before the state public utility commissions. 2. Coordinates with interdepartmental representatives and regulatory staffs to collect and distribute data for BellSouth Headquarters. 3. Performs investigations, analyses, and ongoing monitoring of affiliate interest issues concerning BellSouth Headquarters and nonregulated subsidiaries. 4. Provides information on BellSouth matters to BST regulatory personnel.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: 100% BST				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Services are provided on behalf of BST concerning BellSouth Headquarters and other BellSouth entities.				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None				
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None				
SECTION 7 RECOMMENDED: Som XIIace DATE: 7/28/92				
TITLE: Operations Hanager				
APPROVED: The life DATE: 7/25/92				
TITLE: Assistant Comptroller AL: 60 RC: H13100				
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SECTION 1 DEPARTMENT: Comptrollers EPFECTIVE DATE: 3/15/91			
DEPARTMENT: Comptrollers EPFECTIVE DATE: 3/15/91 CODE: 413860			
DIVISION DISTRICT. COMPENSATION & BENEFITS			
CORPORATE SERVICES MANAGER: Greg Griffin TELE. NO. 249-3037			
SECTION 2			
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Responsible for the			
development of corporate-wide accounting policy and methods and procedures for			
all compensation and benefit plans. Such plans include pension and savings			
plans, ESOP, insurance plans, and the executive and key manager compensation plans. Also responsible for processing the Executive Payroll and administering			
corporate-wide executive compensation plans.			
SECTION 3			
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Number of employees in each company participating in BellSouth pension and benefit plans. On an			
exception basis, via exception reporting or hard coded:			
exception basis, via exception reporting or mare course			
CX0013 Number of executives paid from the executive payroll system			
CX0001 SBT direct			
CX0002 SCB direct CX0003 BSE direct			
CX0005 BSE direct			
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subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Hethods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Hethods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None			
subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Hethods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: Day A. Buyer DATE: 4-10-91 TITLE: Operations Manager			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS. PN. PF): PN4003 - Methods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: Day A Day Description of Services Not Chargeable To Subsidiaries (PB):			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN4003 - Hethods and procedures for BellSouth Savings Plans billed to the Trustee, Bankers Trust Company SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: Day A. Buyer DATE: 4-10-91 TITLE: Operations Manager			

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SECTION 1			
DEPARTMENT: Comptrollers EFFECTIVE DATE: July 1, 1992			
DIVISION/DISTRICT: Compensation & Benefits RESPONSIBILITY CODE: H13160			
CORPORATE SERVICES MANAGER: Greg Griffin TELE. NO. 249-3037			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Responsible for the development of corporate-wide accounting policy and methods and procedures for all compensation and benefit plans. Such plans include pension and savings plans, ESOP, insurance plans, and the executive and key manager compensation plans. Also, responsible for processing the Executive Payroll and administering corporate-wide executive compensation plans.			
SECTION 3 COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT METHODOLOGY: Number of employees in each company participating in BellSouth pension and benefit plans. On an exception basis, via exception reporting or hard coded:			
CX0013 Number of executives paid from the executive payroll system CX0003 BSE Direct CX0019 BBS Direct CX0020 BST Direct			
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Services provided relate to those subsidiaries participating in the BellSouth pension and benefit plans. CX codes are used on an exception basis.			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):			
PN4CO3 - Methods and procedures for BellSouth Savings Flans billed to Trustee, Bankers Trust Company			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None			
SECTION 7 RECOMMENDED: Dry & Suy DATE: 7/28/92			
APPROVED: The Letter DATE: 1/29/92			
TITLE: Assistant Comptroller AL: 60 RC: H13130			

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	Comptrollers	EFFECTIVE DAT	E: <u>5-1-91</u>
	RICT: Accounting Services		
SECTION 2 DESCRIPTION OF STREET STREE	F CORPORATE FUNCTIONS PROVIDED traditional accounting service deadquarters & "flow through") Corporate Financial reports for Corporation.	TELE TO ENTITIES: es functions, suc , corporate book	h as intercompany
3. Provides	mechanization support for BSHC support for Affiliated Account	Comptrollers.	
SECTION 3 COST CAUSATIVE 1. Headquarte On an 2. CXO012 Be 3. CXO001 Sou 4. CX0002 Sou 5. CX0003 Be SECTION 4 RATIONALE SUP 1. All functions BellSouth attributal	E CORPORATE FUNCTIONS ASSIGNMENTS Allocator - 100% exception basis, via exception in the second seco	ent methodology: on time reporting istration arters Allocator .C. operations ar	are in support of
	F SERVICES PROVIDED ON A PROJI tal Funding Inc. Accounting Se	ECT BILLING BASIS	
SECTION 6	F SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB)	
DESCRIPTION O	5 4		
	lany Gloves	DATE:	5/20/91
None identification 7	J. 0.1	DATE:	5/20/91
None identification 7 RECOMMENDED:	lary Glores	DATE:	5/20/91

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SECTION 1	
DEPARTMENT: Comptrollers	EFFECTIVE DATE: July 1, 1992
DIVISION/DISTRICT: Corporate Accounting	RESPONSIBILITY CODE: E13170
CORPORATE SERVICES HANAGER: John Robinson	
SECTION 2 DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED 1. Provides traditional accounting services billing (Headquarters & "flow through") 2. Compiles Corporate Financial reports from BellSouth Corporation. 3. Provides mechanization support for BellSouth Provides support for Affiliated Accounts	TO ENTITIES: s functions, such as intercompany , corporate books, and disbursements. om subsidiary data transmissions for South Headquarters Comptrollers.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT. Headquarters Allocator - 100% On an exception basis, via exception time recommunications CX0020 BellSouth Telecommunications	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 1. All functions allocated via the Headquar BellSouth Headquarters and BellSouth D.G attributable to subsidiaries. 2. CX codes are used on an exception basis.	. operations and are not
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT PS8315 Capital Funding Inc. Accounting Services	TT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	· · · · · · · · · · · · · · · · · · ·
SECTION 7 RECOMMENDED:	DATE: 7/28/92
APPROVED: Operations Manager	DATE: 7/25/92
TITLE: Assistant Comptroller	AL: 60 RC: E13100
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SECTION 1 DEPARTMENT: Comptrollers EFFECT:	IVE DATE: 7/1/91
DIVISION/DISTRICT: Corporate Support RESPONS	SIBILITY CODE: H132XX Entire Division
CORPORATE SERVICES ASSISTANT MANAGER: Zelina H	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO Provides administrative, building and facilitie to corporate employees located in the BellSouti (Campanile) located in Atlanta, Georgia.	ENTITIES: es, and graphics support services
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	KETHODOLOGY:
Entire division billed out as overhead on sala	ries and wages.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Functions in Section 2 are performed for the beemployees only.	•
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT of PSO729 BSE PSO731 BSS PSO732 SBT PS7233 BSI PS8307 BIS PS9438 BSS PS9441 BSE PN8333 BSE, BSI, BSS, BIS (Project removes Graservices; billed to user for graphics jobs each	BILLING BASIS (PS, PN, PF): aphics charges from corporate a month.)
SECTION 6	
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIPBO725	IDIARIES (PB):
To retain a portion of Campanile's rent.	
SECTION 7 RECOMMENDED: Jelina M. Hans	DATE: 8/6/91
APPROVED: Manager - Corporate Support	DATE: 8/7/91
TITLE: AVP - Corporate Support	AL: 60 RC: H13200
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SECTION 1 DEPARTMENT: Comptrollers BFFECTIVE DATE: 10/1/92	
DIVISION/DISTRICT: Corporate Support RESPONSIBILITY CODE: H132XX Entire Division	
CORPORATE SERVICES ASSISTANT MANAGER: Zelina Hines TELE. NO. 249-2552	
SECTION 2	:## ·
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provides administrative, building and facilities, and graphics support service to corporate employees located in the BellSouth Headquarters building (Campanile) located in Atlanta, Georgia.	:es
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METRODOLOGY:	
Entire division billed out as overhead on salaries and wages.	
SECTION 4	***
RATIONALE SUPPORTING METHODOLOGY:	
Functions in Section 2 are performed in support of BSC Headquarters employees only.	;
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS. PN. PF):	
PSO729 BSE	
PSO731 BST	
PS2794 BST	
PS2801 BST	
PS7233 BSI	
P58307 BIS	
PS9438 BST	
PS9441 BSE	
PN8333 BSE, BSI, BST, BIS (Project removes Graphics charges from corporate	
services; billed to user for graphics jobs each month.)	
	:22
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	
PB0725	
To retain a portion of Campanile's rent.	
RECOMMENDED: Julian Vine DATE: 10/5/92	
TITLE: Asst. Manager - Corporate Support	
APPROVED: MCCIONI DATE: 10/9/93	
TITLE: AVP - Corporate Support AL: 60 RC: H13200	
KEW IN	12/92
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SECTION 1			-			
DEPARTMENT:	Comptrollers		effe	CTIVE DA	TE: <u>Ju</u>	ly 1, 1991
DIVISION/DISTR	CT: Corp. Ac	etg. Sves.	RESP	onsibili'	TY CODE:	H13300
CORPORATE SERV	CES MANAGER:	Lyn Rogers-Hand	<u> y</u>	TELE	. NO	249-3033
and coordinates accounting serv	s various corpo vices, risk man	CTIONS PROVIDED Strate accounting sagement and insu	funct rance	ions inc , benefi	luding cott t accoun	orporate ting methods
		TIONS ASSIGNMENT ons directly rep				
	inancial suppo	OGY: Expenses ort services. Al				
SECTION 5 DESCRIPTION OF None identified		DED ON A PROJECT	BILL	ING BASI	S (PS, P	N, PF):
SECTION 6 DESCRIPTION OF None identified		HARGEABLE TO SUE	SIDIA	RIES (PB):	
SECTION 7 APPROVED:	Clayetre a J	rep-		DATE:	444	
TITLE:	Assistant Com	ptroller	AL:	_60	RC:	H13300
	******	***********		*******		·121

SECTION 1 DEPARTMENT: Tax EFFECTIVE DATE: 8/1/92
DIVISION/DISTRICT: FIT Audits & Research RESPONSIBILITY CODE: H15020
CORPORATE SERVICES MANAGER: R. H. Proehl TEL. NO.: 249-3690
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Provide tax research related to accounting matters, accounting policy changes, legislative issues, and rate-making techniques; coordinate tax sections of commitment view and budget assumptions. In addition, provide federal and state income tax audit services and tax advice related to potential audit issues.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
General allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Services benefit all subsidiaries.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF):
N/A
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
N/A
SECTION 7 RECOMMENDED Solut A. Small DATE: 9/2/92 TITLE: Corporate Manager - Taxes
APPROVED: C. J. Sl. J. J. DATE: 9/9/9~ TITLE: Asst. Vice President - Taxes AL: 60 RC: H15300
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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE:	July 1, 1991
DIVISION/DISTR	ICT: Other Taxes	RESPONSIBILITY COD	E: <u>H15100</u>
	ICES MANAGER: C. M. Brasfield		249-3610
SECTION 2	CORPORATE FUNCTIONS PROVIDED T		•
activities.	k compliance, research, audit, l	•	
SECTION 3	CORPORATE FUNCTIONS ASSIGNMENT		
Composite of di	rect reports. ORTING METHODOLOGY:	*======================================	
RAITUNALE SUPP	ORITHG HETHODOCOGI.		
reports.	enses assigned based on costs as		
SECTION 5	SERVICES PROVIDED ON A PROJECT		
n/a			<u>-</u>
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SUI	SSIDIARIES (PB):	
n/a	·		
SECTION 7 RECOMMENDED:	C. M. Brasfield	DATE: 6-	18-91
TITLE:	Director-Corporate Taxes		
APPROVED:	C. Slelde Til	DATE: 8/	6/91
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u> RC:	<u>H15000</u>
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SECTION 1	************************			==
DEPARTMENT:	<u>Tax</u>	EFFECTIVE DAY	TE: <u>August 1, 1992</u>	_ -
DIVISION/DISTR	ICT: Other Taxes	RESPONSIBILI	ry CODE: <u>H15100</u>	
CORPORATE SERV	ICES MANAGER: C. M. Brasfi	eld TELE.	NO. <u>(404) 249-3610</u>	==
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDE	ED TO ENTITIES:		
Tax policy, to activities.	ax compliance, research, aud	it, legislative r	eview and related	
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:		#2
Composite of	direct reports.			
SECTION 4 RATIONALE SUPP	orting methodology:	**************		= =
Managerial exp	penses assigned based on cos	ts associated wit	h position's direct	reports.
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJ	JECT BILLING BASI	S (PS, PN, PF):	==
n/a				
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB);	=
n/a			*:	
SECTION 7 RECOMMENDED:	1. M. Bresfiel	DATE:	3-28-92	
TITLE:	Director-Corporate Taxes			
APPROVED:	C. Sleld, The	DATE:	8/28/92	
TITLE:	Asst. Vice President-Taxes	AL: 60	RC: <u>H15000</u>	- <u>-</u>
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SECTION 1		·
DEPARTMENT:	Tax	EFFECTIVE DATE: August 1, 1992
DIVISION/DISTE	RICT: Other Taxes-Compliance	RESPONSIBILITY CODE: H15101
	VICES MANAGER: Dennis Green	KEM 1111792 TELE. NO. (404) 249-3551
========= SECTION 2	:	
DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED :	TO ENTITIES:
methods and p		nce, audit support, tax research, an use, payroll and other taxes for state legislation.
	CORPORATE FUNCTIONS ASSIGNMENT	T METHODOLOGY:
Headquarters	allocator	
SECTION 4 RATIONALE SUPP	PORTING METHODOLOGY:	*******************************
Time spent ha	ndling Headquarters' tax compli	ance and research should be billed t
entities in the secritor of th	ndling Headquarters' tax compliance same proportion as Headquarters' SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF):
entities in the secritor of th	S SERVICES PROVIDED ON A PROJEC	ers' cost are billed. T BILLING BASIS (PS, PN, PF):
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6	SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies.
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6	S SERVICES PROVIDED ON A PROJEC	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies.
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies.
entities in the section of the secti	SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies.
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6 DESCRIPTION OF The SECTION OF The SECTION 7	SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies. BSIDIARIES (PB):
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6 DESCRIPTION OF The SECTION OF The SECTION 7	SERVICES PROVIDED ON A PROJECT.	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies. BSIDIARIES (PB):
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6 DESCRIPTION OF The SECTION OF TAX SECTION 7 RECOMMENDED:	SERVICES PROVIDED ON A PROJECT P. research, audit support for services Not CHARGEABLE TO SU	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies. BSIDIARIES (PB):
entities in the SECTION 5 DESCRIPTION OF Tax compliance SECTION 6 DESCRIPTION OF The SECTION 7 RECOMMENDED:	SERVICES PROVIDED ON A PROJECT P. research, audit support for services Not CHARGEABLE TO SU	ers' cost are billed. T BILLING BASIS (PS, PN, PF): specific companies. BSIDIARIES (PB): DATE: 8/27/92

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DEPARTMENT: _	Tax	EFFECTIVE DAT	E: <u>Jul</u>	1, 1991
DIVISION/DIST	RICT: Other Taxes-Research	RESPONSIBILIT	Y CODE: _	H15110
CORPORATE SER	VICES MANAGER: A. H. Shepherd		. NO	249-3612
SECTION 2 DESCRIPTION O	F CORPORATE FUNCTIONS PROVIDED 1	O ENTITIES:		
taxes other th	e, research, audit, legislative r nan income and property taxes.	÷.	ed tax a	ctivities. All
SECTION 3	E CORPORATE FUNCTIONS ASSIGNMENT	•	4 E # # E = # E :	
Investments of	subsidiary			
SECTION 4 RATIONALE SUP	PORTING METHODOLOGY:	:200222222222	美国基金会会 是	*======================================
Taxes other th investment pro RC.	an income generally relate to the vides the closet correlation for	taxes within t	he super	vision of this
SECTION 5	F SERVICES PROVIDED ON A PROJECT			
Consulting, au	dit, and tax research for specif	ic companies.		
	x===2:0;;;===============================		:=====================================	
SECTION 6 DESCRIPTION 0	F SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB)	:	
Occasional M	& A Activity			
SECTION 7	**************************************		*******	
RECOMMENDED:	Adek H. Sieguerd	DATE:	6-18.	91
TITLE:	Corporate Manager-Taxes			
APPROVED:	C. Sleld TI	DATE:	8/4/	91
TITLE:	Asst. Vice President-Taxes		RC: I	115000
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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: August 1, 1992				
DIVISION/DISTRICT: Other Taxes-Resear	ch RESPONSIBILITY CODE: H15110				
CORPORATE SERVICES MANAGER: A. H. Shep	herd TELE. NO. (404) 249-3612				
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:					
Tax compliance, research, audit, legisl All taxes other than income and propert	ative review and related tax activities. y taxes.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASS	IGNMENT METHODOLOGY:				
Investments of subsidiary					
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:					
	e to the size of the entity. Therefore, tion for taxes within the supervision of				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A					
Consulting, audit, and tax research for	specific companies.				
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	TO SUBSIDIARIES (PB):				
Occasional M & A Activity/Litigation					
SECTION 7 RECOMMENDED: Melz H. Eurphard	DATE: Aug. 28, 1992				
TITLE: <u>Corporate Manager-Taxes</u>	<u> </u>				
APPROVED: CUSCILLY TU	DATE: 8/24/92				
TITLE: Asst. Vice President-Ta	xes AL: 60 RC: <u>H15000</u>				

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DEPARTMENT: Tax	EFFECTIVE DATE: July 1, 1991
DIVISION/DISTRICT: Other Taxes-Compliance	RESPONSIBILITY CODE: H15120
CORPORATE SERVICES MANAGER: T. S. Parsons	TELE. NO. 249-3614
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
Training, professional licenses, tax compliance, methods and procedures related to sales and use, quarters, as well as assessing proposed state le	payroll and other taxes for Head-
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:
Headquarters allocator	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	-
Time spent handling Headquarters' tax compliance entities in the same proportion as Headquarters'	and research should be billed to cost are billed.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
Tax compliance, research, audit support for spec	ific companies.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):
n/a	
SECTION 7	DATE: 6-18-91
TITLE: <u>Corporate Manager-Taxes</u>	·
APPROVED: C U Sluldy TI	DATE: 8/6/91
TITLE: Asst. Vice President-Taxes	
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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE:	July 1, 1991
DIVISION/DIST	RICT: Other Taxes-Research	RESPONSIBILITY	CODE: <u>H15130</u>
CORPORATE SERV	VICES MANAGER: P. H. Cook	TELE.	NO. 249-3886
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED		·
	stry meetings, professional lice and initial review of legislation		dues for professional
SECTION 3 COST CAUSATIVE	E CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGY:	
Headquarters a	llocator		
SECTION 4	PORTING METHODOLOGY:	985528 5 55555555	
Time spent sho are billed.	uld be billed to entities in the	same proportion	as Headquarters costs
SECTION 5 DESCRIPTION OF	F SERVICES PROVIDED ON A PROJEC	T BILLING BASIS	
All functions This includes stration.	relative to Southern Bell and So tax planning, analysis of state	outh Central Bell legislation (SB)	state and local taxes. , audits and admini-
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):	+====++================================
n/a			
SECTION 7 RECOMMENDED:	(Smlattlook	DATE:	6/18/91
TITLE:	Corporate Manager-Taxes		
APPROVED:	C.J. Sleedidy FI	DATE:	8/4/91
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>
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SECTION 1							
DEPARTMENT:	Tax		EFF	ECTIVE DA	TE: Au	gust 1, 1	992
- DIVISION/DIST	RICT:	Other Taxes-Resear	ch RES	PONSIBILI	TY CODE	: <u>H15130</u>	
CORPORATE SER	VICES	MANAGER: P. H. Cook				04) 249-3	
SECTION 2 DESCRIPTION O		ORATE FUNCTIONS PRO				R 电 全 宝 宝 岩 怎 菜 车 :	55565 <u>5</u>
		meetings, profession nitial review of leg			ship due:	s for pro	fessiona
SECTION 3 COST CAUSATIV	E CORP	ORATE FUNCTIONS ASS	IGNMENT MET	HODOLOGY:	*****		#####
leadquarters a	alloca	cor					
SECTION 4		G METHODOLOGY:		& C C C C C C C		FESSE F##	20000
	• • •						
ime spent sho osts are bill	led.	billed to entities	in the sam	e proport	ion as l	Headquarte	ers -
osts are bill SECTION 5	ed. =====	billed to entities	*********	` . 2022268	******	Ex=====	ers -
osts are bill SECTION 5 DESCRIPTION 0 Il functions his includes	ed. F SERV relati tax pl	ICES PROVIDED ON A live to BellSouth Tele	PROJECT BIL ecommunicat state legi	LING BASI	S (PS, I	PN, PF): and local	taxes.
section 5 DESCRIPTION 0 Il functions his includes ion.	ed. F SERV relati tax pl	ICES PROVIDED ON A 1	PROJECT BIL ecommunicat state legi	LING BASI ions, Inc	S (PS, I	PN, PF): and local	taxes.
osts are bill SECTION 5 DESCRIPTION 0 Il functions his includes ion. SECTION 6 DESCRIPTION 0	F SERV	ICES PROVIDED ON A Dive to BellSouth Teleanning, analysis of	PROJECT BIL ecommunicat state legi	LING BASI ions, Inc slation, and ARIES (PE	S (PS,) . state audits a	PN, PF): and local and admin	taxes.
osts are bill SECTION 5 DESCRIPTION 0 Il functions his includes ion	F SERV	ve to BellSouth Teleanning, analysis of	PROJECT BIL ecommunicat state legi	LING BASI ions, Inc slation, and ARIES (PE	S (PS,) . state audits a	PN, PF): and local and admin	taxes.
osts are bill SECTION 5 DESCRIPTION 0 Il functions his includes ion	F SERV	ICES PROVIDED ON A Dive to BellSouth Teleanning, analysis of	PROJECT BIL ecommunicat state legi	LING BASI ions, Inc slation, ARIES (PE	S (PS,) . state audits a	PN, PF): and local and admin	taxes.
SECTION 5 DESCRIPTION 0 All functions his includes ior. SECTION 6 DESCRIPTION 0 /a SECTION 7 RECOMMENDED:	F SERV	ve to BellSouth Teleanning, analysis of ICES NOT CHARGEABLE	PROJECT BIL ecommunicat state legi	LING BASI ions, Inc slation, ARIES (PE	s (PS, 1	PN, PF): and local and admin	taxes.

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DAT	E: July 1, 1991	
DIVISION/DISTR	ICT: Other Taxes-Property	RESPONSIBILIT	Y CODE: <u>H15140</u>	
CORPORATE SERV	ICES MANAGER: J. T. Flanagan	TELE	. NO. 249-3890	
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED T	TO ENTITIES:	EF##8### #	
Review of state conferences and	legislation and expertise gaine conventions.	d through indus	try seminars, trai	ning
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:		
5% on investme 95% on investme	nts to unregulated operations nts to Southern & South Central	Bell operations		
SECTION 4 RATIONALE SUPP	ORTING METHODOLOGY:			*253
Cost apportioned property taxation	d based on investment relationsh on.	ip which is dri	ving force behind	
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	r Billing Basis	6 (PS, PN, PF):	===
Tax compliance,	research, audit support for spec	cific companies	•	
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SUI	BSIDIARIES (PB)		*****
n/a				
SECTION 7 RECOMMENDED:	Alenza	DATE:	6/18/91	
TITLE:	Corporate Manager Taxes		(, ,	
APPROVED:	C.U. Sleldgo III	DATE:	8/6/91	
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>	· · ·
4424222222		#=#=## #	*#=== } P	,==== ψ)

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DA	TE: August 1, 1992
DIVISION/DISTF	RICT: Other Taxes-Property	RESPONSIBILIT	TY CODE: H15140
CORPORATE SERV	VICES MANAGER: J. T. Flanagan	TELE.	NO. (404) 249-3890
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDE	O TO ENTITIES:	
conferences an	e legislation and expertise g	ained through in	dustry seminars, training
5% BellSouth	CORPORATE FUNCTIONS ASSIGNMENT		pticn-Claca
SECTION 4 RATIONALE SUPP	PORTING METHODOLOGY: ed based on investment relation.	onship which is	driving force behind
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJU , research, audit support for		
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: TITLE:	Corporate Manager-Taxes	DATE:	8/27/92
APPROVED:	C. Sleldgo II	DATE:	8/2818~
TITLE:	Asst. Vice President-Taxes	AL: 60	RC: <u>H15000</u>
	_		VEW

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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Income Tax	RESPONSIBILITY CODE: H15200
CORPORATE SERVICES MANAGER: B. D. Copping	TEL. NO.: 249-3646
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
Federal, state and international income tax all BellSouth companies; monthly accruals;	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNME	NT METHODOLOGY:
Composite of direct reports.	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
Managerial expenses assigned based on costs reports.	associated with position's direct
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJE	CT BILLING BASES(PS,PN,PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S	UBSIDIARIES (PB):
Research and planning related to mergers an	d acquisitions.
SECTION 7 RECOMMENDED: DA TITLE: Corporate Manager - Taxes	TE: 3/5/91
APPROVED: C.J. Sl. L.J. DA TITLE: Asst. Vice President Taxes AI	TE: 8/6/91 .: 60 RC: H15000

SECTION 1 DEPARTMENT: Tax		EFFECTIVE	DATE: 7/1/	91
DIVISION/DISTRICT: Consolidate		RESPONSIBI	LITY CODE:	H15210
Compliance CORPORATE SERVICES MANAGER: G.		TEL. NO.:	249-3648	
SECTION 2 DESCRIPTION OF CORPORATE FUNCT	IONS PROVIDED	TO ENTITIE	s:	
Preparation and review of consumprort; coordination of tax acconsolidated group; coordination assumptions.	ccounting, re	search and	legislative	issues for
SECTION 3 COST CAUSATIVE CORPORATE FUNCT	IONS ASSIGNME	NT METHODOL	OGY:	
Allocate to the subsidiaries be expenses.	ased on the r	atio of cor	porate oper	rating
SECTION 4 RATIONALE SUPPORTING METHODOLOG This group has a Corporate wide most accurately sends the cost	e focus. All		ed on opera	ating expenses
SECTION 5 DESCRIPTION OF SERVICES PROVIDENTAL	ED ON A PROJE	CT BILLING	BASES (PS, PN	I,PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CH	ARGEABLE TO S	UBSIDIARIES	(PB):	
N/A				
SECTION 7 RECOMMENDED: Da Composition of the compos	DA	ATE: 8/5	-/91	
APPROVED: C.J. Solidario TITLE: Asst. Vice President -	Taxes Al	·*	/c/9 ₁ :: H15000	<u>.</u>

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SECTION 1 DEPARTMENT: Tax

EFFECTIVE DATE: 7/1/91

DIVISION/DISTRICT: FIT & SIT Returns

RESPONSIBILITY CODE: H15220

CORPORATE SERVICES MANAGER: L. W. Hunt

TEL. NO.: 249-3650

SECTION 2

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

Administrative support costs other than departmental overhead costs which benefit BSC and BSE.

SECTION 3

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

Allocate based on the following percentages:

BellSouth - 12%

BSE - 88%

SECTION 4

RATIONALE SUPPORTING METHODOLOGY:

Percentages based on budgeted salary and wages amounts.

SECTION 5

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF):

All services including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for specific companies.

SECTION 6

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

Research and planning related to mergers and acquisitions.

SECTION 7

RECOMMENDED: A

DATE: 8. 7.91

TITLE:

Corporage Manager

8/6/91 DATE:

APPROVED: C.リー TITLE: Asst. Vice President -

AL:

H15000

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SECTION 1 EFFECTIVE DATE: 7/1/91 DEPARTMENT: Tax DIVISION/DISTRICT: SBTT & SCBT FIT & SIT RESPONSIBILITY CODE: H15230 TEL. NO.: 249-3892 CORPORATE SERVICES MANAGER: S. S. Creel SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: All services including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for Southern Bell and South Central Bell. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Southern Bell - 50% South Central Bell 50% SECTION 4 RATIONALE SUPPORTING METHODOLOGY: District will provide income tax services which will benefit each company equally. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF): N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): N/A SECTION 7 par DATE: Muguet 2,1991 RECOMMENDED: TITLE: Corporate Manager

8/4/91

DATE: 6

APPROVED: C.W. Sl

TITLE: Asst. Vice President - Caxes

SECTION 1	ENTERTIE DATE: 7/1/01
DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: FIT & SIT Returns	RESPONSIBILITY CODE: H15240
CORPORATE SERVICES MANAGER: David Robic	haud TEL. NO.: 249-3711
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROV	IDED TO ENTITIES:
Administrative support costs other than benefit BSC and BSE.	departmental overhead costs which
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSI	GNMENT METHODOLOGY:
Allocate based on the following percent	ages:
BSE - 62% BSC - 38%	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Percentages based on budgeted salary and	d wages amounts.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A P	ROJECT BILLING BASES(PS,PN,PF):
All services including tax research, neo of governmental taxing authorities and e responsibilities for specific companies	to meet financial reporting
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE '	TO SUBSIDIARIES (PB):
Research and planning related to merger:	s and acquisitions.
SECTION 7 RECOMMENDED: D. Chalanter Section 1 RECOMMENDED: TITLE: Corporate Manager - Taxes	DATE: 2 AUS-71
APPROVED: C.J. Sl. Lil	DATE: 8/6/91
TITLE: Asst. Vice President - Taxes	AL: 60 RC: H15000
	d's

SECTION 1 EFFECTIVE DATE: 7/1/91 DEPARTMENT: Tax DIVISION/DISTRICT: FIT & SIT Returns RESPONSIBILITY CODE: H15250 CORPORATE SERVICES MANAGER: Julia Amendola TEL. NO.: 249-2468 SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: All services, including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for BellSouth Corporation (unconsolidated), BSDC and HRA. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Headquarters allocation. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: General corporate expenses which benefit all subsidiaries. Only BSC and BSDC costs are not project billed. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS.PN.PF): All services including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for specific companies. SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): Research and planning related to mergers and acquisitions. SECTION 7 mendale of DATE: 8-1-91 RECOMMENDED

DATE:

AL:

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APPROVED: C. L. K

TITLE: Asst. Vice President

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SECTION 1 DEPARTMENT:	Tax	EFFE	CTIVE DA	TE:	July 1,1991
DIVISION/DIST	RICT: Fixed Assets Compliance	RESP	ONSIBILI	TY CODE:	H15310
CORPORATE SER	VICES HANAGER: J. R. Robinson		TEL.	E. NO	249-3737
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED	O ENT	ITIES:		
None					
		:	_22#227	******	******
SECTION 3 COST CAUSATIVE	E CORPORATE FUNCTIONS ASSIGNMENT	r meth	ODOLOGY:		
N/A					
·					
SECTION 4 RATIONALE SUPI	PORTING METHODOLOGY:				
N/A					·
SECTION 5 DESCRIPTION OF	F SERVICES PROVIDED ON A PROJECT	BILL	ING BASI	S (PS, P	N, PF): PS6126
ating companie	l and mechanized tax compliance su es. This support applies to the fixed unual state income tax returns, esti	assets	portion o	f the anni	ial federal incom
regulatory requ	.irements.				**********
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHARGEABLE TO SUI	SSIDIAI	RIES (PB):	
N/A					
	•				
SECTION 7 RECOMMENDED:	H. Phlim	- · · · · · · · · · · · · · · · · · · ·	DATE:	6/14/	9/
TITLE:	Corporate Manager - Taxes				
APPROVED:	C.W. Slewling II		DATE:	8/61	191
TITLE:	Asst. Vice President - Taxes	AL:	60	RC:	H15000
					f.

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE:	July 1, 1991
DIVISION/DISTR	ICT: Fixed Asset Tax Methods	RESPONSIBILITY CODE	: <u>H15320</u>
CORPORATE SERV	ICES HANAGER: L. N. Harvey	TELE. NO.	249-3713
*******	在企业的现在分词的企业的企业的企业的企业的企业的企业的企业的企业的企业。		
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED	ro entities:	
		·	
None			
	2. 《····································	2.完全已经在8.855.2554388522223	***********
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMENT	r METHODOLOGY:	
N/A			
N/A			
=======================================	=======================================	=======================================	
SECTION 4 RATIONALE SUPPO	ORTING METHODOLOGY:		
N/A			

SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	r BILLING BASIS (PS,	PN, PF): PS5069
Provide manual	and mechanized tax methods suppor	t for fixed assets to the	regulated operating
companies. This	s support applies to the fixed asset p	Portion of the annual fed	ieral income tax re-
requirements.	ite income tax returns, estimates fo	or MK ana FK accruals,	· · ·
SECTION 6	#		
	SERVICES NOT CHARGEABLE TO SUI	BSIDIARIES (PB):	
N/A			
		=======================================	**********
SECTION 7 RECOMMENDED:	Lorne Harry	DATE: 6/	7/91
•	Comments Manager		7
TITLE:	Corporate Manager - Taxes		
APPROVED:	C.J. Sleldy II	DATE:8/	16/91
TITLE:	Asst. Vice President - Taxes	AL: <u>60</u> RC:	H15000
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SECTION 1

DEPARTMENT: Tax

EFFECTIVE DATE: 8/1/92

DIVISION/DISTRICT: Tax Methods

RESPONSIBILITY CODE: H15320

CORPORATE SERVICES MANAGER: L. N. Harvey

TEL. NO.: 249-3713

SECTION 2

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

Provide manual and mechanized tax methods support for fixed assets to the regulated operating companies. This support applies to the fixed asset portion of the annual federal income tax returns, annual state income tax returns, estimates for MR and FR accruals, and other regulatory requirements; provide mechanized support for federal income tax preparation system.

SECTION 3

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

Allocate based on the following percentages:

BST - 70%

General allocator - 30%

SECTION 4

RATIONALE SUPPORTING METHODOLOGY:

Percentages based on headcount providing services specific to BST or services benefiting all subsidiaries.

SECTION 5

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF):

N/A

SECTION 6

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

N/A

SECTION 7

APPROVED:

RECOMMENDED:

Corporate Manager

TITLE: Director

Corporate Taxes

DATE:

F01K06W 001555*

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE:	July 1, 1991
DIVISION/DISTRICT: FIT Audits & Research	RESPONSIBILITY CODE:	H15330
CORPORATE SERVICES HANAGER: R. H. Proehl	TELE. NO.	249-3690
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:	
Provide tax research related to accounting matters, making techniques. In addition, provide federal and advice related to potential audit issues.		
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	r METHODOLOGY:	
Operating expenses of subsidiaries.		
	**************	***********
SECTION 4		
RATIONALE SUPPORTING METHODOLOGY:		
	•	•
	•	
Services provided benefit all corporations in the co	nsolidated group.	
TREERICO		
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	F BILLING BASIS (PS, P)	N, PF):
N/A	-	
	,	
SECTION 6	CIDIADIEC /DD).	
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUR	STUTARIES (LD):	
N/A		·
SECTION 7	, ,	110.
RECOMMENDED: Recoll H. Rockl	_ DATE:	14/91
TITLE: Corporate Manager - Taxes		
APPROVED: CW Bleldy TIT	DATE: 8/C	/91
TITLE: Asst. Vice President - Taxes	AL: 60 RC: 1	115000
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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 8/1/92
DIVISION/DISTRICT: FIT & SIT Returns	RESPONSIBILITY CODE: H15340
CORPORATE SERVICES MANAGER: Julia Amend	ola TEL. NO.: 249-2468
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROV	IDED TO ENTITIES:
Administrative support costs other than benefit BSE, BBS and BST.	departmental overhead costs which
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIG	GNMENT METHODOLOGY:
Allocate based on the following percent	ages:
BSE - 92% BBS - 6% BST - 2%	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	•
Percentages are based on budgeted salar	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROPERTY OF SERVICES PROPERTY OF SERVICES PROVIDED ON A PROPERTY OF SERVICES PROPERTY OF SERVI	<u> </u>
All services including tax research, neo of governmental taxing authorities and a responsibilities for specific companies.	to meet financial reporting
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE 1	TO SUBSIDIARIES (PB):
N/A .	
SECTION 7 RECOMMENDED: JULIA 2. (i Lette TITLE: Corporate Manager - Taxes	DATE: 9-29L
APPROVED:	DATE: 60 RC: H15300
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SECTION 1

DEPARTMENT: Tax

EFFECTIVE DATE: 8/1/92

DIVISION/DISTRICT: SBTT & SCBT FIT & SIT

RESPONSIBILITY CODE: H15350

CORPORATE SERVICES MANAGER: S. S. Creel

TEL. NO.: 249-3892

SECTION 2

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

All services including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for BellSouth Telecommunications; provide clerical support for Income Tax Division.

SECTION 3

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

BST - 92% General allocator - 8%

SECTION 4

RATIONALE SUPPORTING METHODOLOGY:

District will provide income tax services which benefit BST and clerical support which benefits all subsidiaries equally. Percentages based on budgeted salary and wage amounts.

SECTION 5

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS, PN, PF):

N/A

SECTION 6

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

N/A

SECTION 7

RECOMMENDED (

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TITLE:

orporate Manager

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APPROVED:

TITLE: Director - Corporate Taxes

AL: 60

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SECTION 1 DEPARTMENT: Tax EFFECTIVE DATE: 8/1/92 DIVISION/DISTRICT: Consolidated FIT & SIT RESPONSIBILITY CODE: H15360 Compliance CORPORATE SERVICES MANAGER: G. Demick TEL. NO.: 249-3648 SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: · Preparation and review of consolidated federal income tax return; coordination of tax accounting and research for consolidated group; all services, including tax research, to comply with governmental taxing requirements for BellSouth Corporation and BSDC. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Allocate based on the following percentages: General allocator - 80% BSE - 14% BBS - 6% SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Percentages based on budgeted salary and wage amounts. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS.PN.PF): All services, including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for specific companies. SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): N/A SECTION 7 RECOMMENDED: TITLE: Corpor Manager APPROVED: DATE:

F01K06W 001559

TITLE:

Director

Corporate Taxes

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Income Tax	RESPONSIBILITY CODE: H15200
CORPORATE SERVICES MANAGER: B. D. Copping	TEL. NO.: 249-3646
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE	D TO ENTITIES:
Federal, state and international income tar all BellSouth companies; monthly accruals;	x return preparation and review for tax accounting and planning.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	ENT METHODOLOGY:
Composite of direct reports.	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
Managerial expenses assigned based on cost reports.	s associated with position's direct
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJ	ECT BILLING BASES(PS,PN,PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):
Research and planning related to mergers a	nd acquisitions.
SECTION 7 RECOMMENDED: D TITLE: Corporate Manager - Taxes	ATE: 3/5/91
	ATE: 8/6/9/ L: 60 RC: H15000

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Consolidated FIT	S SIT RESPONSIBILITY CODE: H15210
Compliance CORPORATE SERVICES MANAGER: G. Demick	TEL. NO.: 249-3648
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PRO	OVIDED TO ENTITIES:
support: coordination of tax accounting	d federal income tax return; tax software ng, research and legislative issues for ax sections of commitment view and budget
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASS	SIGNMENT METHODOLOGY:
Allocate to the subsidiaries based on expenses.	the ratio of corporate operating
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: This group has a Corporate wide focus most accurately sends the costs to our	. Allocating based on operating expenses r subsidiaries.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	PROJECT BILLING BASES(PS,PN,PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	E TO SUBSIDIARIES (PB):
N/A	
SECTION 7 RECOMMENDED: Corporate Manager - Taxes	DATE: 8/5/9/
APPROVED: C.J. Sleet Title: Asst. Vice President - Taxes	DATE: 8/c/9/ AL: 60 RC: H15000

SECTION 1

DEPARTMENT: Tax

EFFECTIVE DATE: 7/1/91

DIVISION/DISTRICT: FIT & SIT Returns

RESPONSIBILITY CODE: H15220

CORPORATE SERVICES MANAGER: L. W. Hunt

TEL. NO.: 249-3650

SECTION 2

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

Administrative support costs other than departmental overhead costs which benefit BSC and BSE.

SECTION 3

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

Allocate based on the following percentages:

BellSouth - 12%

BSE - 88%

SECTION 4

RATIONALE SUPPORTING METHODOLOGY:

Percentages based on budgeted salary and wages amounts.

SECTION 5

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF):

All services including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for specific companies.

SECTION 6

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

Research and planning related to mergers and acquisitions.

SECTION 7

RECOMMENDED: A

DATE: 8. 7.91

Corporage Manager -

DATE:

APPROVED: C.U

TITLE: Asst. Vice President

H15000

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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: SBTT & SCBT FIT & SIT	RESPONSIBILITY CODE: H15230
CORPORATE SERVICES MANAGER: S. S. Creel	TEL. NO.: 249-3892
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
All services including tax research, necess of governmental taxing authorities and to me responsibilities for Southern Bell and Southern	meet financial reporting
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	ENT METHODOLOGY:
Southern Bell - 50% South Central Bell	. 50%
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: District will provide income tax services we equally.	hich will benefit each company
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJE	CCT BILLING BASES(PS,PN,PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB):
	·
SECTION 7 RECOMMENDED: JUHN Smith Cittle DA TITLE: Corporate Manager - Taxes	TE: (Maust 2/191
APPROVED: C.D. Sleld III DA	ATE: 8/c/91

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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: FIT & SIT Returns	RESPONSIBILITY CODE: H15240
CORPORATE SERVICES MANAGER: David Robi	chaud TEL. NO.: 249-3711
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PRO	OVIDED TO ENTITIES:
Administrative support costs other the benefit BSC and BSE.	n departmental overhead costs which
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASS	IGNMENT METHODOLOGY:
Allocate based on the following percen	tages:
BSE - 62% BSC - 38%	
SECTION -4 RATIONALE SUPPORTING METHODOLOGY:	
Percentages based on budgeted salary a	and wages amounts.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	PROJECT BILLING BASES(PS PN PF):
	ecessary to comply with all requirement to meet financial reporting
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	TO SUBSIDIARIES (PB):
Research and planning related to merge	rs and acquisitions.
SECTION 7 RECOMMENDED: D. Chicker Div	DATE: 2 AUSAI
APPROVED: C. Sl. J. Taxes TITLE: Asst. Vice President - Taxes	DATE: 8/6/9/ AL: 60 RC: H15000

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SECTION 1 DEPARTMENT: Tax EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: FIT & SIT Returns RESPONSIBILITY CODE: H15250
CORPORATE SERVICES MANAGER: Julia Amendola TEL. NO.: 249-2468
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
All services, including tax research, necessary to comply with all requirements of governmental taxing authorities and to meet financial reporting responsibilities for BellSouth Corporation (unconsolidated), BSDC and HRA.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Headquarters allocation.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: General corporate expenses which benefit all subsidiaries. Only BSC and BSDC costs are not project billed.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASES(PS,PN,PF):
All services including tax research, necessary to comply with all requirement of governmental taxing authorities and to meet financial reporting responsibilities for specific companies.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
Research and planning related to mergers and acquisitions.
SECTION 7 RECOMMENDED: Julia V. Quendale To DATE: 8-1-91 TITLE: Corporate Manager - Taxes
APPROVED: C. & Sleding DATE: 8/6/91 TITLE: Asst. Vice President - Taxes AL: 60 RC: H15000

F01K06W 001550

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: July 1, 1991
DEPARTMENT: Tax	EFFECTIVE DATE: Odly 1, 1991
DIVISION/DISTRICT: Other Taxes	RESPONSIBILITY CODE: H15100
CORPORATE SERVICES MANAGER: C. M. Brasfield	
SECTION 2	
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
Tax policy, tax compliance, research, audit, lactivities.	egislative review and related
	在社会市场的现在分词 医克尔特氏 计图像 化二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	T METHODOLOGY:
•	
Composite of direct reports.	
SECTION 4	
RATIONALE SUPPORTING METHODOLOGY:	-
•	
Managerial expenses assigned based on costs as	sociated with position's direct
reports.	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	T BILLING BASIS (PS, PN, PF):
	•
n/a	· · · · · · · · · · · · · · · · · · ·
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUI	BSIDIARIES (PB):
n/a	
•	•
SECTION 7 RECOMMENDED: C. M. Brasheld	DATE: <u>6-18-91</u>
TITLE: Director-Corporate Taxes	
APPROVED: C. Sleetile ""	DATE: 8/4/91
TITLE: Asst. Vice President-Taxes	AL: 60 RC: H15000
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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DA	TE: <u>August 1, 1992</u>	
_	RICT: Other Taxes	RESPONSIBILJ	TY CODE: <u>H15100</u>	_
CORPORATE SERV	VICES MANAGER: C. M. Brasfield	TELE.	No. (404) 249-3610	
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:		, ,
activities.	ax compliance, research, audit,	, legislative :	review and related	
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGY:		*=
Composite of	direct reports.			
SECTION 4	PORTING METHODOLOGY:	=======================================		= =
Managerial ex	penses assigned based on costs	associated wit	h position's direct	reports
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJEC	T BILLING BASI	S (PS, PN, PF):	
n/a				
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PE	:):	= =
n/a				
SECTION 7 RECOMMENDED:	1. Th. Brasfiel	DATE:	3-25-72	
TITLE:	Director-Corporate Taxes			
APPROVED:	Cu. Sheldy The	DATE:	8/28/92	
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>	_
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SECTION 1			TT 4
DEPARTMENT: _	Tax	EFFECTIVE DA	TE: August 1. 1992
DIVISION/DIST	RICT: Other Taxes-Compliance		TY CODE: <u>H15101</u>
CORPORATE SERV	VICES HANAGER: Dennis Grær	Kem III/192 Tele.	No. (404) 249-3551

SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:	
methods and p	fessional licenses, tax complian rocedures related to sales and u as well as assessing proposed s	se, payroll a	nd other taxes for
SECTION 3			
	E CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
Headquarters	allocator		

SECTION 4	CORRECT VERMINDOLOGY		
RATIONALE SUPP	PORTING METHODOLOGY:		
entities in the	ndling Headquarters' tax complia he same proportion as Headquarte		
SECTION 5	F SERVICES PROVIDED ON A PROJECT	RILLING BAST	C /DC DN DF).
DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	PILLING DUST	5 (15, 1N, 11).
Tax compliance	e, research, audit support for s	pecific compar	nies.

SECTION 6			
DESCRIPTION OF	F SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB):
n/a			
SECTION 7 RECOMMENDED:	& Elled Com	DATE:	8/27/92
TITLE:	Manager-Taxes		
APPROVED:	C.W. Sl. ldg II	DATE:	8/28/92
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>
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SECTION 1 DEPARTMENT:	Tax		EFFECTIVE DATE	E: July	1 1991
DIVISION/DISTR	ICT: Other Ta	xes-Research	RESPONSIBILITY	Y CODE:	H15110
CORPORATE SERV	TCES MANAGER:	A. H. Shepherd	TELE	. No.	249-3612
SECTION 2 DESCRIPTION OF	CORPORATE FUNC	TIONS PROVIDED T	O ENTITIES:		
Tax compliance taxes other th	, research, aud an income and p	it, legislative re roperty taxes.	eview and relate	ed tax act	ivities. All
SECTION 3 COST CAUSATIVE	CORPORATE FUNC	TIONS ASSIGNMENT	METHODOLOGY:		
Investments of	subsidiary				
SECTION 4 RATIONALE SUPP	ORTING METHODOI	.OGY: -	±2==72==45	《正》、《正》	*****
Taxes other the investment prov	an income genera vides the closet	ally relate to the correlation for	size of the entaxes within the	ntity. Th he supervi	erefore, sion of this
SECTION 5 DESCRIPTION OF	SERVICES PROVI	DED ON A PROJECT	BILLING BASIS	(PS, PN,	PF):
Consulting, aud	iit, and tax res	earch for specifi	c companies.		
SECTION 6 DESCRIPTION OF	SERVICES NOT	CHARGEABLE TO SUB	SIDIARIES (PB)	*******	2.6.4.6.4.8.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4
Occasional M &	A Activity				
	:==+==================================		*********	· 基本主要等名式完全:	B 世界地震世界地震电影
SECTION 7 RECOMMENDED:	Sdek H. Slep	diest	DATE:	6-18-9	7/
TITLE:	Corporate Ma	nager-Taxes			
APPROVED:	c.s. Sled	1.1	DATE:	8/6/9	
		~ > -			<u>. </u>
TITLE:		resident-Taxes	AL: <u>60</u>	RC: H1	5000

	*****==================================	*****	
SECTION 1 DEPARTMENT: T	ax	EFFECTIVE DA	TE: <u>August 1, 1992</u>
DIVISION/DISTRICT	: Other Taxes-Research	-	TY CODE: H15110
	S MANAGER: A. H. Shepherd	-	No. (404) 249-3612
		建全全部企业和企业工工工工工	***************************************
SECTION 2 DESCRIPTION OF CO	RPORATE FUNCTIONS PROVIDED	TO ENTITIES:	
All taxes other t	esearch, audit, legislative han income and property tax		lated tax activities.
SECTION 3 COST CAUSATIVE CO	RPORATE FUNCTIONS ASSIGNME	NT METHODOLOGY:	
Investments of su	osidiary		
SECTION 4 RATIONALE SUPPORT	ING METHODOLOGY:	<u> </u>	
investment provide this RC	income generally relate to	for taxes withi	e entity. Therefore, in the supervision of
SECTION 5	RVICES PROVIDED ON A PROJE	•	S (PS, PN, PF):
Consulting, audit	, and tax research for spec	ific companies.	
SECTION 6 DESCRIPTION OF SE	RVICES NOT CHARGEABLE TO S	UBSIDIARIES (PE	3):
Occasional M & A A	Activity/Litigation		
SECTION 7 RECOMMENDED:	ele H. Gupherd	DATE:	Aug. 28, 1992
TITLE: _Co	rporate Manager-Taxes		
APPROVED: 0	u Slidy Tu.	DATE:	8/24/92
TITLE: As	st. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>

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SECTION 1	***************************************		******	
DEPARTMENT:	Tax	EFFECTIVE DATE	: <u>July</u>	<u>/ 1, 1991</u>
DIVISION/DISTR	ICT: Other Taxes-Compliance	RESPONSIBILITY	CODE:	H15120
CORPORATE SERV	ICES HANAGER: T. S. Parsons	TELE.	NO.	249-3614
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:		
methods and pro	essional licenses, tax compliance ocedures related to sales and use ell as assessing proposed state	e, payroll and of	, tax re ther tax	search, and es for Head-
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGY:		•
Headquarters al	locator		·	
SECTION 4 RATIONALE SUPP	ORTING METRODOLOGY:		· ************************************	
Time spent hand entities in the	lling Headquarters' tax compliance same proportion as Headquarters	ce and research s	hould b	e billed to
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJEC	T BILLING BASIS	(PS, PN	, PF):
Tax compliance,	research, audit support for spe	ecific companies.		
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):		
π/a	·			
SECTION 7 RECOMMENDED:	Sdele H. Digoliero (for TSI	<u> </u>	6-18	•
TITLE:	Corporate Manager-Taxes			
APPROVED:	C u Sleeld 10	DATE: _	8/4	191
TITLE:		AL: 60	RC:	H15000
===================================	***********************	,		-PJ

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE: J	lu1v 1. 1991
DEPARTMENT: _		_ trrboilyb baib	, <u>uiy 2, 1991</u>
DIVISION/DIST	RICT: Other Taxes-Research	_ RESPONSIBILITY COD	E: <u>H15130</u>
CORPORATE SER	VICES HANAGER: P. H. Cook	TELE. NO.	249-3886
SECTION 2 DESCRIPTION 0	F CORPORATE FUNCTIONS PROVIDED		
Training, induorganizations	ustry meetings, professional lic and initial review of legislati	enses, membership due on for BSC.	s for professional
SECTION 3 COST CAUSATIVE	E CORPORATE FUNCTIONS ASSIGNMEN	NT METHODOLOGY:	
Headquarters a	llocator		
SECTION 4 RATIONALE SUPI	PORTING METRODOLOGY:		
Time spent sho are billed.	ould be billed to entities in th	e same proportion as	Headquarters costs
SECTION 5 DESCRIPTION OF	F SERVICES PROVIDED ON A PROJEC	CT BILLING BASIS (PS,	PN, PF):
All functions This includes stration.	relative to Southern Bell and S tax planning, analysis of state	outh Central Bell sta legislation (SB), au	te and local taxes. dits and admini-
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHARGEABLE TO SU	JBSIDIARIES (PB):	
n/a			·
##4###################################			
SECTION 7 RECOMMENDED:	(sheloflook	DATE:	118/91
TITLE:	Corporate Manager-Taxes	_	
APPROVED:	C.J. Sleddy TI	DATE:	16/91
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u> RC:	H15000
-225	,		

SECTION 1		3 E E - 3 - 5			
DEPARTMENT:	Tax		EFFECTIVE DA	TE: August 1,	1992
DIVISION/DISTRI	CT: Other Taxes-	Research	RESPONSIBILI	TY CODE: H151	30
	CES HANAGER: P. H			NO. <u>(404) 249</u>	-3886
SECTION 2	CORPORATE FUNCTION				
	try meetings, prof nd initial review			hip dues for p	rofessional
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTION	NS ASSIGNMENT	METHODOLOGY:		
Headquarters al	locator				
SECTION 4	RTING METHODOLOGY				
Time spent shou costs are bille	id be billed to end	tities in the	same proport	ion as Headquar	rters -
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED	ON A PROJECT	BILLING BASI	S (PS, PN, PF)	
This includes to tion. SECTION 6	elative to BellSout Ex planning, analyses SERVICES NOT CHARGE	sis of state 1	egislation,	audits and admi	al taxes. nistra-
n/a	JAKVIOJO NOI OMAK			,,	
	101622225555555555				
SECTION 7 RECOMMENDED:	}			8/27/92	·
TITLE:	Corporate Manager-	-Taxes	•		
APPROVED:	C.1. 88. li	ST.	DATE:	8/28/92	
TITLE:	Asst. Vice Preside	ent-Taxes	AL: <u>60</u>	RC: <u>H15000</u>	
	-				KEM 1015192
	·				· · · · · · · · · · · · · · · · · · ·
102	•		·	F81K85H 801542	.

SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE: July 1, 1991
DIVISION/DISTRI	CT: Other Taxes-Property	RESPONSIBILITY CODE: H15140
	CES MANAGER: J. T. Flanagan	
SECTION 2	CORPORATE FUNCTIONS PROVIDED	
Review of state conferences and	legislation and expertise gai conventions.	ned through industry seminars, training
SECTION 3	CORPORATE FUNCTIONS ASSIGNME	NT METHODOLOGY:
	ts to unregulated operations ts to Southern & South Centra	l Bell operations
SECTION 4	RTING METHODOLOGY:	
Cost apportioned property taxation	based on investment relation:	ship which is driving force behind
SECTION 5 DESCRIPTION OF		CCT BILLING BASIS (PS, PN, PF):
Tax compliance, i	research, audit support for sp	pecific companies.
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB):
n/a		
SECTION 7 RECOMMENDED:	Hlenge	DATE: 6/18/9/
TITLE: _	Corporate Manager Taxes	-
APPROVED: _	C.W. Sleldyo III	DATE: 8/6/91
TITLE:	Asst. Vice President-Taxes	AL: 60 RC: H15000
103		F01K06W 001543

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DAT	E: August 1, 1992
DIVISION/DIST	CICT: Other Taxes-Property	RESPONSIBILIT	Y CODE: H15140
CORPORATE SERV	TICES MANAGER: J. T. Flanagan	TELE.	NO. (404) 249-3890
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:	
	e legislation and expertise gard conventions.	ined through inc	lustry seminars, trainin
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMEN		
5% BellSouth 95% BellSouth	Enterprises Telecommunications, Inc.	Cnexcep	DEKN-CXCCZC
SECTION 4 RATIONALE SUPP	PORTING METHODOLOGY:		
Cost apportion property taxat	ed based on investment relation	nship which is o	lriving force behind
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJEC	T BILLING BASIS	(PS, PN, PF):
Tax compliance	, research, audit support for s	specific compani	es.
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB)	:

SECTION 7 RECOMMENDED:	Hanager	DATE:	8/27/92
TITLE:	Corporate Manager-Taxes	•	/ ./
APPROVED:	C. Seldy II	DATE: _	8/28/9~
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>

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SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Income Tax	RESPONSIBILITY CODE: H15200
CORPORATE SERVICES MANAGER: B. D. Copping	TEL. NO.: 249-3646
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE	ED TO ENTITIES:
Federal, state and international income to all BellSouth companies; monthly accruals	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:
Composite of direct reports.	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	•
Managerial expenses assigned based on cost reports.	ts associated with position's direct
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJ	JECT BILLING BASES(PS,PN,PF):
N/A	•
	·
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):
Research and planning related to mergers a	and acquisitions.
SECTION 7 RECOMMENDED:	DATE: 3/5/91
	DATE: 8/6/9/ AL: 60 RC: H15000
	· ·

SECTION 1 DEPARTMENT: Tax	ĸ	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRIC		SIT RESPONSIBILITY CODE: H15210
CORPORATE SERVICE	Compliance CES MANAGER: G. Demick	TEL. NO.: 249-3648
SECTION 2 DESCRIPTION OF (CORPORATE FUNCTIONS PRO	VIDED TO ENTITIES:
support; coording	nation of tax accountin	i federal income tax return; tax software ag, research and legislative issues for a sections of commitment view and budget
SECTION 3 COST CAUSATIVE C	CORPORATE FUNCTIONS ASS	IGNMENT METHODOLOGY:
Allocate to the expenses.	subsidiaries based on	the ratio of corporate operating
This group has a	RTING METHODOLOGY: a Corporate wide focus. sends the costs to our	Allocating based on operating expenses subsidiaries.
SECTION 5 DESCRIPTION OF S	SERVICES PROVIDED ON A	PROJECT BILLING BASES(PS,PN,PF):
SECTION 6 DESCRIPTION OF S	SERVICES NOT CHARGEABLE	TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED:	te Manager - Taxes	DATE: 8/5/9/
APPROVED: C.L	J. Slely	DATE: 8/c/91

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91			
DIVISION/DISTRICT: FIT & SIT Returns	RESPONSIBILITY CODE: H15220			
CORPORATE SERVICES MANAGER: L. W. Hunt	TEL. NO.: 249-3650			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVI	DED TO ENTITIES:			
Administrative support costs other than departmental overhead costs which benefit BSC and BSE.				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIG	NMENT METHODOLOGY:			
Allocate based on the following percenta	ges:			
BellSouth - 12% BSE - 88%				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Percentages based on budgeted salary and	wages amounts.			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PR	OJECT BILLING BASES(PS,PN,PF):			
All services including tax research, nec of governmental taxing authorities and t responsibilities for specific companies.	o meet financial reporting			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE T	O SUBSIDIARIES (PB):			
Research and planning related to mergers	and acquisitions.			
SECTION 7 RECOMMENDED: Manager - Taxes	DATE: 8. 2.91			
APPROVED: C.J-Sledit TITLE: Asst. Vice President - Taxes	DATE: 8/C/97 AL: 60 RC: H15000			

SECTION 1 DEPARTMENT: Tax	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: SBTT & SCBT FIT & SIT	RESPONSIBILITY CODE: H15230
CORPORATE SERVICES MANAGER: S. S. Creel	TEL. NO.: 249-3892
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
All services including tax research, necess of governmental taxing authorities and to me responsibilities for Southern Bell and South	meet financial reporting
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNME	INT METHODOLOGY:
Southern Bell - 50% South Central Bell	£ 50%
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: District will provide income tax services we equally.	which will benefit each company
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJE N/A	ECT BILLING BASES(PS,PN,PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB):
TITLE: Corporate Manager - Taxes	ATE: Cuquet 2/191
APPROVED: C. W. 80. Lil att	ATE: 8/4/91

AL: 60

TITLE: Asst. Vice President - Taxes

RC: H15000

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SECTION 1 DEPARTMENT:	Tax		EFFECTIVE D	ATE: July	/ 1, 1991
DIVISION/DISTR	ICT: Other Ta	xes	RESPONSIBIL	ITY CODE: _	H15100
CORPORATE SERV	ICES MANAGER: _	C. M. Brasfield	TE	LE. NO	249-3610
SECTION 2 DESCRIPTION OF	CORPORATE FUNC	CTIONS PROVIDED T			
Tax policy, tax activities.	c compliance, re	esearch, audit, le	gislative re	view and re	elated
SECTION 3	CORPORATE FUNC	CTIONS ASSIGNMENT	METHODOLOGY	:	
Composite of di SECTION 4 RATIONALE SUPPO		LOGY:		***********	-
Managerial expereports.	nses assigned b	oased on costs ass	ociated with	position's	direct
SECTION 5 DESCRIPTION OF	SERVICES PROVI	IDED ON A PROJECT	BILLING BAS	IS (PS, PN,	PF):
n/a					
SECTION 6 DESCRIPTION OF	SERVICES NOT (CHARGEABLE TO SUB	SIDIARIES (P	B):	
n/a					
SECTION 7 RECOMMENDED:	C. M. Br	esfuel	_ DATE:	6-18-9	
TITLE:	Director-Cor	porate Taxes			
APPROVED:	C.U. Sle	life Til	DATE:	8/6/9	
TITLE:	Asst. Vice P	resident-Taxes	AL: <u>60</u>	RC:	H15000
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SECTION 1 DEPARTMENT: Ta		EFFECT	IVE DATE: A	ugust 1. 1992
DIVISION/DISTRICT:	•		SIBILITY COD	
	MANAGER: C. M. Brasfield		TELE. NO. (404) 249-3610

SECTION 2	PORATE FUNCTIONS PROVIDED T			
activities.	mpliance, research, audit,	legisla	tive review a	and related
SECTION 3	PORATE FUNCTIONS ASSIGNMENT	METHOD	oLogy:	
Composite of direc	•			
SECTION 4 RATIONALE SUPPORTIN	RG METHODOLOGY:	******		
•	s assigned based on costs a	ssociat	ed with posit	tion's direct reports
SECTION 5 DESCRIPTION OF SERV	VICES PROVIDED ON A PROJECT	BILLIN	G BASIS (PS,	PN, PF):
n/a			•-	
SECTION 6	VICES NOT CHARGEABLE TO SUB	SIDIARI	ES (PB):	
n/a				
	Th. Brasfiel		ATE: <u>3-</u>	
TITLE: <u>Dir</u>	ector-Corporate Taxes			
APPROVED: <u>C</u> .	v. Shelidy The	_ D	ATE:8/	28192
TITLE: Ass	t. Vice President-Taxes	AL:	60 RC:	H15000
-				KEM 5/92

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SECTION 1		PREPARENCE DAT	FP. A	
DEPARTMENT:	Tax	PLECTIAE DE	TE: <u>August 1. 1992</u>	
DIVISION/DISTR	CICT: Other Taxes-Compliance	RESPONSIBILIT	ry code: <u>H15101</u>	
CORPORATE SERV	rices MANAGER: Dennis Green	KEM IIII''N I TELE.	NO. (404) 249-3551	
***********	: 三三世之名 (1)	***********		
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:		,
methods and p	fessional licenses, tax complian rocedures related to sales and u as well as assessing proposed s	ise, payroll ar	nd other taxes for	đ
SECTION 3				
COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:		
Headquarters	allocator			

SECTION 4				
RATIONALE SUPP	PORTING METHODOLOGY:			
	ndling Headquarters' tax-complia he same proportion as Headquarte			0
SESSESSESSESSESSESSESSESSESSESSESSESSES	ne 24me blobolcion 42 negodiale	L2 COST TIE)	:
SECTION 5			C (DC DN DE).	
DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	BILLING BASIS	5 (P5, PN, PF):	
Tax compliance	e, research, audit support for s	pecific compar	nies.	. •
			**********	•
SECTION 6				
DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SUF	SIDIARIES (PB)):	
n/a				
, =	\ \ \			
######################################				•
SECTION 7	5 8W W// -	DATE:	8/27/92	
RECOMMENDED:	6 SWATT		Olvina	•
TITLE:	Manager-Taxes		•	
APPROVED:	0 1 00 1 1	DATE:	8/28/92	
WLLKOAFD:	- C.W. SX. Lage 2	_ · DRID.	0,-0.,0	•
TITLE:	Asst. Vice President-Taxes	AL: <u>60</u>	RC: <u>H15000</u>	
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	-		KEI	131519
				1015

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SECTION 1 DEPARTMENT:	Ta	x	I	FFECTIVE DA	TE: Jul	1, 1991
DIVISION/DIST	RICT: Ot	her Taxes-Rese	arch I	ESPONSIBILI	TTY CODE:	H15110
CORPORATE SER	VICES MANA	AGER: A. H.	Shepherd	TEI	E. NO.	249-3612
SECTION 2		TE FUNCTIONS P				•
Tax compliance taxes other th	han income	h, audit, legi and property	taxes.			
SECTION 3 COST CAUSATIV		TE FUNCTIONS A			`	
Investments of	subsidia	ry				
SECTION 4 RATIONALE SUP	PORTING H		: 在包含水形完多条件。	* 基苯七次亚生学学技术	*********	
investment pro	vides the	generally rel closet correl	ation for t	axes within	the superv	rision of this
SECTION 5		S PROVIDED ON		•		
Consulting, au	dit, and	tax research f	or specific	companies.		
SECTION 6 DESCRIPTION O	F SERVICE	S NOT CHARGEAN	BLE TO SUBS	IDIARIES (P	B):	表 为 本 本 本 本 本 本 本 本 本 本 本 本 本 本 本 本 本 本
Occasional M	& A Activi	ity				
SECTION 7 RECOMMENDED:	Adek A	Bediesd	******	DATE:	6-18-	9/
TITLE:	Corpor	rate Manager-T	axes		,	
APPROVED:	<u>c.u.</u> 5	Elelida	<u> </u>	DATE:	8/4/	٤١
TITLE:	Asst.	Vice Presiden	t-Taxes	AL: <u>60</u>	RC:	115000
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SECTION 1	_	SUSPICITIVE D	ATE
DEPARTMENT:	Tax	FLLECTIAE D	ATE: <u>August 1, 1992</u>
DIVISION/DISTR	ICT: Other Taxes-Research	RESPONSIBIL	TTY CODE: <u>H15110</u>
CORPORATE SERV	TICES MANAGER: A. H. Shepherd	TELE	. No. <u>(404) 249-3612</u>
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:	
•	e, research, audit, legislative er than income and property taxe		lated tax activities.
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY	
Investments of	subsidiary		
SECTION 4 RATIONALE SUPE	PORTING METHODOLOGY:		
Taxes other th investment pro this RC.	an income generally relate to t vides the closest correlation for	he size of the or taxes with	e entity. Therefore, in the supervision of
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	BILLING BAS	IS (PS, PN, PF):
Consulting, au	dit, and tax research for speci	fic companies -	•
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SUI	BSIDIARIES (P	B):
Occasional M &	A Activity/Litigation		
SECTION 7 RECOMMENDED:	Aleba H. Elepherd	DATE:	Aug. 28, 1992
TITLE:	Corporate Manager-Taxes		
APPROVED:	cu Soldy Tu	DATE:	8/24/92
TITLE:	Asst. Vice President-Taxes	AL: 60	RC: <u>H15000</u>
EXEC55222223			

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SECTION 1 DEPARTMENT:	Tax		EFFECTIVE DATE	: <u>July</u>	1, 1991
DIVISION/DIST	RICT: Other Taxes	-Compliance	RESPONSIBILITY	CODE:	H15120
CORPORATE SER	vices manager:T		TELE.		249-3614
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTI		O ENTITIES:	: 25 F E E E E	
methods and pr	Training, professional licenses, tax compliance, audit support, tax research, and methods and procedures related to sales and use, payroll and other taxes for Head-quarters, as well as assessing proposed state legislation.				
SECTION 3	E CORPORATE FUNCTI	ONS ASSIGNMENT	METHODOLOGY:		
Headquarters a	llocator				
-					
SECTION 4 RATIONALE SUP	PORTING METHODOLOG	:======== :Y:	· 医多多性 医皮肤 化二甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基		************
Time spent han entities in the	dling Headquarters e same proportion a	' tax complianc as Headquarters	e and research s ' cost are bille	should b	e billed to
SECTION 5 DESCRIPTION OF	F SERVICES PROVIDE	D ON A PROJECT	BILLING BASIS	(PS, PN	, PF):
Tax compliance	, research, audit s	support for spe	cific companies.		
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHA	ARGEABLE TO SUB	SSIDIARIES (PB):	*****	多类型流型管系电影系统系统
n/a					
SECTION 7 RECOMMENDED:	Sdeke H. Slept	iend (for TSA	DATE:	6-18	7-9/
TITLE:	Corporate Manag	er-Taxes		•	
APPROVED:	c. U. 8led	ed to	DATE: _	8/1	191
TITLE:	Asst. Vice Pres	ident-Taxes	AL: 60	RC:	Н15000
					Pin

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SECTION 1 DEPARTMENT:		Tax		EFFE	CTIVE DA	TE: July	y 1, 1991	<u> </u>
DIVISION/DIST	RICT:	Other Taxes	s-Research	RESP	ONSIBILI	TY CODE:	H15130	
CORPORATE SER	VICES	MANAGER: _	P. H. Cook	-	TEL	E. NO	249-388	36
SECTION 2 DESCRIPTION O	F CORE	ORATE FUNCT	TIONS PROVIDED T	O ENT	ITIES:	***************************************		renes.
Training, industry meetings, professional licenses, membership dues for professional organizations and initial review of legislation for BSC.								
SECTION 3 COST CAUSATIV	E CORP	ORATE FUNCT	IONS ASSIGNMENT	METH	ODOLOGY:	: 58222221	: 2 h z z z z z 3	ISESS
Headquarters a	allocat	tor						
SECTION 4 RATIONALE SUP	===== PORTIN	G METHODOLO	======================================	· PERSE	C # E E E E E	GPRESE		:# = ##2
Time spent sho are billed.	ould be	billed to	entities in the	same	proporti	on as Hea	dquarter	s costs
SECTION 5 DESCRIPTION 0	F SERV	ICES PROVID	ED ON A PROJECT	BILL	====== ING BASI	S (PS, PN	, PF):	:====
All functions This includes stration.	relati tax pl	ve to South anning, ana	ern Bell and Sou lysis of state l	uth Ce legisl	ntral Be ation (S	ll state B), audit	and loca s and ad	l taxes. mini-
SECTION 6 DESCRIPTION O		ICES NOT CH	ARGEABLE TO SUB	SIDIA	RIES (PB):	*******	:#2222
π/a								
SECTION 7 RECOMMENDED:	(So	mlotte	loof.	-	DATE:	6/1	8/9/	*****
TITLE:	Cor	porate Mana	ger-Taxes					
APPROVED:		1.8le	lidy TI	_	DATE:	8/4/	91	<u>.</u>
TITLE:	Ass	t. Vice Pre	sident-Taxes	AL:	_60	RC:	H15000	<u>.</u>
		# # # # # # # # # # # # # # # # # # # #		•			.=======	

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SECTION 1	*====				=====	****	2422222
DEPARTMENT: _	Tax		EFFE	ECTIVE DA	TE: <u>A</u>	ugust 1,	1992
DIVISION/DIST	RICT:	Other Taxes-Research	RESI	PONSIBILI	TY CODE	E: <u>H1513</u>	0
CORPORATE SERV	VICES	MANAGER: P. H. Cook				404) 249-	
SECTION 2		ORATE FUNCTIONS PROVIDED					
Training, industry meetings, professional licenses, membership dues for professional organizations and initial review of legislation for BSC.							
SECTION 3		ORATE FUNCTIONS ASSIGNMEN					
Headquarters a	llocat	cor					
SECTION 4 RATIONALE SUPI		G METHODOLOGY:	:£#\$##		:=2488×		******
Time spent sho costs are bill		billed to entities in t	ne same	e proport	ion as	Headquar	ters
SECTION 5		ICES PROVIDED ON A PROJEC			S (PS,	PN, PF):	******
This includes	tax pl	ve to BellSouth Telecomm anning, analysis of state	legis	lation,	audits	and admin	nistra-
SECTION 6		ICES NOT CHARGEABLE TO ST					•
n/a							
SECTION 7 RECOMMENDED:	برسو	mlex) look			-		*****
TITLE:	Corp	orate Manager-Taxes	_		,		
APPROVED:	_ <u>c</u>	s. Sl. lily TT	_	DATE:	8	/28/5-	
TITLE:	Asst	. Vice President-Taxes	AL:	60	RC:	<u> H15000</u>	======
	-						KEM 15/97
							1012

SECTION 1 DEPARTMENT: Tax	***************************************	EFFECTIVE DAT	E: July	/ 1, 1991	
DIVISION/DISTRICT: Other Taxes	-Property	RESPONSIBILIT	Y CODE:	H15140	
CORPORATE SERVICES MANAGER: J	. T. Flanagan			249-3890	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTION					
Review of state legislation and conferences and conventions.	expertise gaine	d through indus	try semi	nars, training	
SECTION 3 COST CAUSATIVE CORPORATE FUNCT	CONS ASSIGNMENT	METHODOLOGY:	******		
5% on investments to unregulated 95% on investments to Southern &		Bell operations			
SECTION 4 RATIONALE SUPPORTING METHODOLOG	:=====================================	: C家是家是看在老年和李代教	224222	*************	
Cost apportioned based on investr property taxation.		•	•		
SECTION 5 DESCRIPTION OF SERVICES PROVIDE					
Tax compliance, research, audit support for specific companies.					
SECTION 6 DESCRIPTION OF SERVICES NOT CH	ARGEABLE TO SU	BSIDIARIES (PB)	:		
n/a					
SECTION 7 RECOMMENDED:	A)2	DATE:	6/18	151	
TITLE:Corporate Manag	Taxes		ı		
APPROVED: C.J. Sl.	edge II	DATE:	8/6	191	
TITLE: Asst. Vice Pres	ident-Taxes	AL: <u>60</u>	RC: _	H15000	
117			F01K06W 6	1 01543	

SECTION 1	10===±±=±±±===±1		:222322772	
DEPARTMENT: Tax		EFFECT	TIVE DATE:	August 1, 1992
DIVISION/DISTRICT:	Other Taxes-Property	RESPON	SIBILITY C	DDE: H15140
CORPORATE SERVICES	IANAGER: J. T. Flanagan		TELE. NO.	(404) 249-3890
SECTION 2 DESCRIPTION OF CORPO	PRATE FUNCTIONS PROVIDED			
Review of state legi conferences and conv	slation and expertise gai entions.	ned thro	ough indust	ry seminars, trainin
SECTION 3 COST CAUSATIVE CORPO	PRATE FUNCTIONS ASSIGNMENT			
5% BellSouth Enterp 95% BellSouth Teleco		Cr	n exceptic	n-Ciccic
SECTION 4 RATIONALE SUPPORTING	METHODOLOGY:	[本 主 本 主 非 字 年		
Cost apportioned bas property taxation.	ed on investment relation	ship whi	ich is driv	ing force behind
SECTION 5 DESCRIPTION OF SERVI	CES PROVIDED ON A PROJECT	BILLIN	NG BASIS (P	5, PN, PF):
Tax compliance, rese	arch, audit support for s	pecific	còmpanies.	·
SECTION 6 DESCRIPTION OF SERVI	CES NOT CHARGEABLE TO SU	SSIDIARI	ES (PB):	
n/a				
SECTION 7 RECOMMENDED:	H langer	D	DATE:	127/92
TITLE: Corpe	rate Manager-Taxes		/	/
APPROVED:	BlilyT	D	DATE: 8	12819-
TITLE: Asst.	Vice President-Taxes	AL: _	60 RC	: H15000
			,	

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Budget and Planning

SECTION 1 DEPARTMENT: Financial Management
DIVISION/DISTRICT: Unregulated Operations RESPONSIBILITY CODE: H22070
CORPORATE SERVICES MANAGER: David Zell TELE. No. 249-3353
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Develop and maintain dynamic long-term Financial Plans for BellSouth Enterprises that are consistent with the Strategic Plans, and offer recommendations to top management concerning the establishment of Commitment levels. Plans use market analyst and competitor analysis to form corporate independent view of BSE potential. Compare submitted plans to independent view and resolve differences.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
100% to BSE.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
This group focuses primarily on Unregulated issues and interfaces with BSE.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
N/A
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
N/A
RECOMMENDED: BX John DATE: 8/26/9/
TITLE: Operations Manager - Unregulated Operations
APPROVED: MMauhile DATE: 8/28/9/
TITLE: Director- Consol Governions AL: 55 RC: H22500

SECTION 1
DEPARTMENT: Financial Management EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Unregulated Operations RESPONSIBILITY CODE: H22070
CORPORATE SERVICES MANAGER: David Zell TELE. NO. 249-3353
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Develop and maintain dynamic long-term Financial Plans for BellSouth Enterprises that are consistent with the Strategic Plans, and offer recommendations to top management concerning the establishment of Commitment levels. Plans use market analyst and competitor analysis to form corporate independent view of BSE potential. Compare submitted plans to independent view and resolve differences.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
100% to BSE.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: This group focuses primarily on Unregulated issues and interfaces with BSE.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): N/A
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): N/A
SECTION 7 RECOMMENDED: BK Jolout DATE: 6/26/92
TITLE: Operations Manager - Unregulated Operations
APPROVED: 6/34/92
TITLE: Chief 5 coremist AL: 55 RC: H22100

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SECTION 1 DEPARTMENT: Financial Hanagement	EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Chief Economist	RESPONSIBILITY CODE: B22100
\ \frac{1}{2}	
CORPORATE SERVICES MANAGER: David Zell	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE	D TO ENTITIES:
Provide support to senior management on fit Support entails: developing and maintaining BellSouth; developing and maintaining plans policy and environmental alternatives; par commitments; and participating in the devel recurring meetings of the BellSouth Board	ng long-term financial plans for uning models for use in analyzing ticipating in setting of financial clopment of materials for special and
Develop national and regional economic and the financial planning assumptions, upon vi	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	ENT METHODOLOGY:
Prorated by the expense levels of SBT, SCB	and BSE.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	*************************
This group has a Corporate wide focus. All most accurately sends the costs to our subs	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJE	
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB):
N/A	
SECTION 7	
RECOMMENDED:	DATE:
TITLE:	
APPROVED:	DATE: 2/30/92
TITES: Chief Economist	AL: 55 RC: H22100
121	

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SECTION 1	F5555555555555555555555555555555555555		
	Financial Management	EFFECTIVE DA	TE: 07/01/91
DIVISION/DIST	TRICT: Consolidated Operations	RESPONSIBILI	TY CODE: <u>H22500</u>
CORPORATE SEI	RVICES HANAGER: David Zell	TEL	E. NO. <u>249-3353</u>
SECTION 2 DESCRIPTION (OF CORPORATE FUNCTIONS PROVIDED 1	TO ENTITIES:	
BellSouth. Tyear project: plans, collect offering reco	ort to senior management concerning this entails analyzing and interplions, coordinating financial adjuction of subsidiary and Headquary commendations concerning the establic commitment levels.	preting result: istments for intersident	s, developing current ncentive compensation tal budget views, and
SECTION 3 COST CAUSATIV	VE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	*****************
Prorated by t	the expense levels of SBT, SCB ar	d BSE.	
SECTION 4 RATIONALE SUI	PPORTING METHODOLOGY:	· 工艺主要完全是我们是多样和	医亚非苯吡啶四氢氧金医聚亚巴巴聚唑金加巴聚基
	as a Corporate wide focus. Allocately sends the costs to our subside		n operating expenses
SECTION 5 DESCRIPTION O	OF SERVICES PROVIDED ON A PROJECT	BILLING BASI	S (PS, PN, PF):
N/A			•
SECTION 6 DESCRIPTION O	OF SERVICES NOT CHARGEABLE TO SUE	SSIDIARIES (PB):
N/A			
SECTION 7 RECOMMENDED:		DATE:	
TITLE:		- -	
APPROVED:	MoMachelo	DATE:	8/21/91
TITLE:	Director - Consl Operations	AL: 55	RC: H22500
122	:2520757255525222222222222222222		

SECTION 1 DEPARTMENT: Financial Management	EFFECTIVE DATE: 07/01/92
	•
DIVISION/DISTRICT: Consolidated Operations	
CORPORATE SERVICES MANAGER: David Zell	TBLE. NO. 249-3353
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
Provide support to senior management concerns BellSouth. This entails analyzing and interpeter projections, coordinating financial adjuptants, collection of subsidiary and Headquare offering recommendations concerning the estal departmental commitment levels.	preting results, developing current ustments for incentive compensation ters departmental budget views, and
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	
Prorated by the expense levels of SBT, SCB ar	nd BSE.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
This group has a Corporate wide focus. Allow most accurately sends the costs to our subside	ating based on operating expenses liaries.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB	
N/A	
SECTION 7 RECOMMENDED: Xoth m Colette	DATE: 6/25/92
TITLE: Operations Manager - Consol Ope	rations
APPROVED:	DATE: 6/80/92
TITLE: Chief Economist	AL: 55 RC: #22100
123	
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SECTION 1 DEPARTMENT: Financial Management	
DIVISION/DISTRICT: Telco Operations	RESPONSIBILITY CODE: H22800
CORPORATE SERVICES MANAGER: David Zell	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T	
Develop and maintain dynamic long-term Finance Telecommunications and BellSouth Business Systemategic Plans, and offer recommendations to establishment of Commitment levels. This inclinancial planning views, analysis of submittal ternative scenarios.	tems that are consistent with the top management concerning the ludes development of independent ed plans, and analysis of
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	' METHODOLOGY:
Costs should be allocated to BST and BBS base	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: This group focuses primarily on Telco issues	and interfaces with BST and BBS.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT N/A	BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB):
SECTION 7 RECOMMENDED:	DATE:
TITLE:	/ ,
APPROVED: 1770 DAG	DATE: <u>6/30/92</u>
TITLE: Director - Telco Operations	AL: 55 RC: H22800
124	E81K86N 881268 10/2/07

SECTION 1 DEPARTMENT: Financial Management	EFFECTIVE DATE: 01/01/92
	
DIVISION/DISTRICT: Teleo Operations	RESPONSIBILITY CODE: H22800
CORPORATE SERVICES MANAGER: David Zell	
SECTION 2 DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED	·
Develop and maintain dynamic long-term Finar Telecommunications and BellSouth Business Sy Strategic Plans, and offer recommendations t establishment of Commitment levels. This in financial planning views, analysis of submit alternative scenarios.	stems that are consistent with the control of the concerning the coludes development of independent
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGY:
Costs should be allocated to BST and BBS bas	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	·
This group focuses primarily on Telco issues	and interfaces with BST and BBS.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJEC	T BILLING BASIS (PS, PN, PF):
N/A	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):
N/A	
SECTION 7 RECOMMENDED:	DATE:
TITLE:	
APPROVED: (1)	DATE: 3/4/92
TITLE: Director - Telco Operations	AL: 55 RC: H22800

SECTION 1 DEPARTMENT: Corporate Planning	EFFECTIVE DATE:	8/23/91
DIVISION/DISTRICT:	RESPONSIBILITY COD	В:
CORPORATE SERVICES MANAGER: Carolyn Oliver	TELE. NO.	249-3212
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T Manage the BellSouth Corporate Planning Process. Review operations plans. Develop Environmental Analysis for th and other BSC officers. Perform Marketing Research Serv Perform Competitive Analysis in support of planning efform	r and analyze subsidiary ne members of the Corpora rices in support of the p orts. (This is a summary	te Planning Council
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT		
Based on composite of direct reports.		
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Managerial expenses based on costs associated with direct	t reports.	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT Upon request, Marketing Research Services are performed		
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB-	SIDIARIES (PB):	
None		
SECTION 7 RECOMMENDED: Lane Seus Calle	ر DATE:	23/91
TITLE: Operations Manager		
APPROVED: Myllest ROOL	_ DATE: <u>* </u>	3/9/
TITLE: Director-Corporate Planning	AL; 60 RC:	H23000

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SECTION 1			D.4000.		
DEPARTMENT:	Corp. Plng.	EFFECTIVE	DATE:	12 8 92	· ·
DIVISION/DISTRICT:		RESPONSIBI	LITY COE	DE: <u>H</u>	23000
CORPORATE SERVICES MANAGER:	<u>J. Hornbuckl</u> e	TELE. NO.	249-324	7	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTION Manage the BellSouth Corporate For strategic and operations plans. The Corp. Plng. Council and other support of the plng. efforts. For SECTION 3 COST CAUSATIVE CORPORATE FUNCTION	Planning Proce Develop Envi er BSC officer Perform Compet	ss. Review ronmental A s. Perform itive Analy (This	nalysis Mrktng. sis in s is a su	for the Resear upport	bsidiary members of ch Svcs. in of plng. efforts f direct reports
Based on composite of direct rep	orts.				
SECTION 4 RATIONALE SUPPORTING METHODOLOGY	:=====================================		*****	* 2 2 2 2 2 2	
Managerial expenses based on cos	ts associated	with direc	t report	s.	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED	ON A PROJECT	BILLING 'BA	SIS (PS,	PN, PF	·):
Upon request, Marketing Research subsidiaries.	Services are	performed	on behal	f of spe	ecific
SECTION 6 DESCRIPTION OF SERVICES NOT CHAR	GEABLE TO SUB	SIDIARIES (PB):	*****	
None					
SECTION 7 RECOMMENDED:		DATE:	,	8/92	*******
TITLE: Operations Manager					
APPROVED: Chiebita d. man		DATE:	13/	412	
TITLE: Director		AL:	<u>55</u> _	RC:	H23400

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SECTION 1 DEPARTMENT:	Corp	orate Plann	ing	EFFE	CTIVE DATE	·	8/23/91
DIVISION/DISTR	ict:	Strategic	Research	RESP	ONSIBILITY	CODE:	H23020
			Carolyn Oliver				249-3212
SECTION 2			TIONS PROVIDED T				
Strategic pri planning effo		and seconda	ary marketing re	search	in suppor	t of e	entity
SECTION 3			llSouth companies		*******		
COST CAUSATIVE	CORI	PORATE FUNC	TIONS ASSIGNMENT	METH	ODOLOGY:		
The costs sho	uld b	e assigned	on the general a	illoca	itor.		
SECTION 4 RATIONALE SUPP	PORTIN	NG METHODOL	OGY:	2222			
Functions per between expen	forme ses i	d benefit 1 ncurred and	the entire Corpor ! duties perform	ation ed exi	. No cost	causi	itive relationsh
SECTION 5 DESCRIPTION OF	SERV	CES PROVI	DED ON A PROJECT	BILL	ING BASIS ((PS, P	N, PF):
Upon request, subsidiaries.	Mark	eting-Resea	arch Services are	e perf	formed on b	ehalf	of specific
			*********		2262222222		:26==22=====
SECTION 6 DESCRIPTION OF	SERV	ICES NOT C	HARGEABLE TO SUB	SIDIA	RIES (PB):		
None							
******	***	*****	226226674774822		******		
SECTION 7 RECOMMENDED:	Ja.	ul Hor	nlunkle	-	DATE:	8/2	6/91
TITLE:	Ass	tant Staff	Manager				
APPROVED:	1		an-	_	DATE:	8/	23/91
TITLE:	Оре	rations Mar	nager	AL:	551	: _	H23020
							

SECTION 1	n 生生生生生 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2222222222		
DEPARTMENT:	Corp. Plng.	EFFECTIVE I	DATE: 12 8 92	2
DIVISION/DISTRICT:	Strat. Rch.	RESPONSIBI	LITY CODE: 1	123020
CORPORATE SERVICES MANAGER:	J. Hornbuckle	TELE. NO.	249-3247	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTION	ONS PROVIDED T	D ENTITIES:		
Strategic primary and secondary efforts.	•		pport of enti	ity planning
Library resources for all BellS	outh companies			
SECTION 3 COST CAUSATIVE CORPORATE FUNCTION	ONS ASSIGNMENT	METHODOLOGY	7 :	
The costs should be assigned on	the general a	llocator.		
SECTION 4 RATIONALE SUPPORTING METHODOLOG				
Functions performed benefit the relationship between expenses i	entire Corpor ncurred_and du	ation. No dies perform	cost causitiv med exists.	/e
SECTION 5 DESCRIPTION OF SERVICES PROVIDES	O ON A PROJECT	BILLING 'BAS	SIS (PS, PN,	PF):
Upon request, Marketing Research subsidiaries.	h services are	performed	on behalf of	specific
SECTION 6 DESCRIPTION OF SERVICES NOT CHAP	RGEABLE TO SUB	SIDIARIES (I	?B):	
None				
SECTION 7	***********	**********	1年享获是企业企业实现企	:222222255 -
RECOMMENDED:		DATE:	12/8/2	۶۷
TITLE: Operations Manager				
APPROVED: Elizabeth a Grange		DATE:	12/8/92	
TITLE: Director		AL:	55 RC:	H23400

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SECTION 1		**************	#68888888######
DEPARTMENT: Corporat	e Planning	EFFECTIVE DATE:	8/23/91
DIVISION/DISTRICT: Subs	idiary Strategy	RESPONSIBILITY COD	E: H23400
CORPORATE SERVICES MANAGE	ER: <u>Carolyn Olive</u>	r TELB. NO.	249-3212
SECTION 2 DESCRIPTION OF CORPORATI Develop guidelines for and operations plans of Integrate entity strate strategic direction.	strategic and operat entities to ensure	ional planning. Anal support of corporate	goals.
SECTION 3 COST CAUSATIVE CORPORATE	PUNCTIONS ASSIGNMEN	T METHODOLOGY:	
The costs should be ass	igned on the general	allocator.	
SECTION 4 RATIONALE SUPPORTING MET	TEODOLOGY:		2008
Functions performed ben between expenses incurr			sitive relationshi
SECTION 5 DESCRIPTION OF SERVICES	·		
None	-		
SECTION 6 DESCRIPTION OF SERVICES	NOT CHARGEABLE TO SU	BSIDIARIES (PB):	**************
None			
SECTION 7 RECOMMENDED:	Sem Coles	DATE:8/	23/91
TITLE: Operation	ns Manager		
APPROVED: Tulk	RH/	DATE: 8/23	3/9,
TITLE: <u>Director</u>	-Subsidiary Strategy	AL:, <u>55</u> RC:	H23400 .

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SECTION 1	_		• • •
DEPARTMENT:	Corp. Plag. E.	FFECTIVE DATE: 12/1	3 92
DIVISION/DISTRICT:	Sub. Strat. R	ESPONSIBILITY CODE:	H23400
CORPORATE SERVICES MANAGER:		ELE. NO. 249-3247	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTION Develop guidelines for strategic of entities to ensure support of determine view(s) of the industry for BellSouth. Based upon this SECTION 3 COST CAUSATIVE CORPORATE FUNCTION	PNS PROVIDED TO Planning and an corporate goals y landscape and evaluation, reco	ENTITIES: lalyze strategic oper lalyze strat	rational plans planning to rategic options
The costs should be assigned on	the general allo	cator.	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY Functions performed benefit the between expenses incurred and du	: entire Corporati	on. No cost causit	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED None		•	
SECTION 6 DESCRIPTION OF SERVICES NOT CHAR		DIARIES (PB):	
	•		
SECTION 7 RECOMMENDED:		DATE: 12/8/	192
APPROVED: Suglet & fram		DATE: 12/3/42	·
TITLE: Director - Subsidi	ary Strategy	AL: <u>55</u> RC	: <u>H23400</u>
		·	

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KEM 12/10/92

DEPARTMENT:	Corp	orate Plan	nning	EFFECTIVE DATE	s	8/23/91
DIVISION/DISTRI	CT:	Advanced	Strategy	RESPONSIBILITY	CODE:	H23500
CORPORATE SERVI	CES	manager:	Carolyn Oliver	TELE.	NO.	249-3212
SECTION 2 DESCRIPTION OF	CORP	ORATE FUNC	TIONS PROVIDED T	O ENTITIES:	264474	*****
Formulates corprequirements.	orat Anal	e strategi yzes speci	ic plan. Develop Ific corporate is	s Performance M sues and recomm	easure ends d	ments System irection.
SECTION 3 COST CAUSATIVE	CORP		TIONS ASSIGNMENT	METHODOLOGY:		***********
The costs should	ld be	assigned	on the general a	llocator.		
SECTION 4 RATIONALE SUPPO	===: RTIN	METHODOL	.ogy:			***********
	rmed	benefit t	the entire Corpor i duties performe		causi	tive relationsh
between expense	ormed es in	benefit t		d exists.	*****	**********
between expense SECTION 5 DESCRIPTION OF	ormed es in	benefit t	duties performe	d exists.	*****	**********
between expense SECTION 5 DESCRIPTION OF None SECTION 6	ormedes in	benefit t	duties performe	d exists. BILLING BASIS (*****	**********
between expense SECTION 5 DESCRIPTION OF None SECTION 6	ormedes in	benefit t	duties performe DED ON A PROJECT	d exists. BILLING BASIS (*****	**********
SECTION 5 DESCRIPTION OF None SECTION 6 DESCRIPTION OF None	ormedes in	benefit t	duties performe DED ON A PROJECT	d exists. BILLING BASIS (*****	**********
SECTION 5 DESCRIPTION OF None SECTION 6 DESCRIPTION OF None	ormedes in	benefit t	duties performe DED ON A PROJECT HARGEABLE TO SUBS	BILLING BASIS (SIDIARIES (PB):	*****	**********
SECTION 5 DESCRIPTION OF None SECTION 6 DESCRIPTION OF None SECTION 7 RECOMMENDED:	ormedes in	benefit tourred and	duties performe DED ON A PROJECT HARGEABLE TO SUBS	BILLING BASIS (SIDIARIES (PB):	*****	**********

*****************		*******		
SECTION 1 DEPARTMENT:	Corp. Plng.	EFFECTIVE D	ATE: <u>H2350</u>	0
DIVISION/DISTRICT:	Adv Strat	RESPONSIBIL	ITY CODE:	H23500
CORPORATE SERVICES MANAGER:	<u>l Hornbuckle</u>	TELE. NO.	249-3247	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTION	ONS PROVIDED TO	ENTITIES:		
Formulates corporate strategic requirements. Analyzes specific	plan. Develop: c corporate is:	Performance sues and reco	e Measureme ommends dir	nts System ection.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTION	ONS ASSIGNMENT	METHODOLOGY		**********
The costs should be assigned on	the general a	llocator.		
SECTION 4 RATIONALE SUPPORTING METHODOLOG		15名世亦宗宗皇宗宗宗宗	*********	
Functions performed benefit the between expenses incurred and de			ost causiti	ve relationshi
SECTION 5 DESCRIPTION OF SERVICES PROVIDE	O ON A PROJECT	BILLING BAS	IS (PS, PN,	PF):
None				
SECTION 6 DESCRIPTION OF SERVICES NOT CHAP			•	
None		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		·
SECTION 7 RECOMMENDED:	<u></u>	DATE:	12/8	192
TITLE: Operations Manager	r ·		•	
APPROVED: //t///alm	<u> </u>	DATE:		8-92
TITLE: Director-Advanced	Strategy	AL: _	<u>55</u> RC:	<u>H23500</u>

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SECTION 1 DEPARTMENT:	Corporate Planni	ng	EPPECTIVE DATE:	:8/	23/91
DIVISION/DISTR	ICT: Technology	Planning	RESPONSIBILITY	CODE:	H23600
CORPORATE SERV	ices manager:	Carolyn Oliver	TELE.	NO	249-3212
****	************	*********			*******
Perform research, Chairman of BeilScillustrations, as above. Address or or lines of busing SECTION 3	conduct studies and buth and the BellSo well as preparing (ther specific quest the and recovered co	uth Corporate Policy presentations for co ions and issues as a	epers on specific processing Councils Prepare supported officers components concerning to BellSouth executions	supporting ncerning ng numer	ng documentation and the projects mentioned ous BellSouth companies
The costs should t	be assigned on the	general allocator.			
Functions perform	ORTING METHODOLO	re Corporațion. No	cost caustive relati	ionsh i p	between expenses
SECTION 5 DESCRIPTION OF	SERVICES PROVI	DED ON A PROJECT	BILLING BASIS	(PS, PI	N, PF):
None				•	, <u>-</u>
SECTION 6 DESCRIPTION OF	,	HARGEABLE TO SUB	SIDIARIES (PB):		*************
None					
SECTION 7 RECOMMENDED: (2)	Bour	en love	DATE:	8/2	3/9/
TITLE:	Operations Manag	er ·			,
APPROVED:	JL. S.	Trull !	DATE:	8/2	26/91
TITLE:	Director-Technolo	gy Planning	AL: 55 E	RC:	н23600

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SECTION 1
DEPARTMENT: Corp. Plnq. EFFECTIVE DATE: 12/7/92
DIVISION/DISTRICT: Tech. Plnq. RESPONSIBILITY CODE: H23600
CORPORATE SERVICES MANAGER: J. Hornbuckle TELE. NO. 249-3247
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Perform research, conduct studies and prepare position papers on specific projects as assigned by the Chairman of BellSouth and the Corp. Policy Council. Prepare supporting documentation and illustrations, as well as preparing presentations for corporate officer concerning the projects mentioned above. Address other specific questions and issues as appropriate concerning numerous BellSouth companies or LOBs and recommend corp. solutions SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: The costs should be assigned on the general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Functions performed benefit the entire Corporation. No cost causitive between expenses incurred and duties performed exists.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
. •••
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: DATE: 12/8/92
TITLE: Operations Manager
APPROVED: 12/8/92
TITLE: Director-Technology Planning AL: 55 RC: H23600

KEM 12/10/92

Corporate Pasponishbility and compliance

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SECTION 1 DEPARTMENT:	INTERNAL AUDITING		EFFECTIVE DATE	: 1-1-92
DIVISION/DIST	RICT: DEPARTMENT HEAD	& SECRETARY .	RESPONSIBILIT	Y CODE: H41000
SECTION 2	VICES MANAGER: DEBBIE F CORPORATE FUNCTIONS	************	TEL. NO.	249-3001
Internal Audi At BSHQ the Co group are dire and SCB repor the Audit Comm	Vice President - Chie ting) is responsible for porporate audit groups, ect reports of this po t to this position fun mittee of the Board of	for auditing in the ISA group sition. The G ectionally. The	n the BellSouth Co o, and the Methods General Internal A his position repor	orporation. s & Procedures Auditor in SBT
SECTION 3	CORPORATE FUNCTIONS			
Allocator	10% BSE 13% BSC 3%	BSC spread us	ing Headquarters	
SECTION 4 RATIONALE SUPI	PORTING METHODOLOGY:			
-	ipon personnel assigne			ported.
SECTION 5	SERVICES PROVIDED ON			PN, PF):
SECTION 6	ces performed for a s	**********	***********	
Any audit that Development si	is required as a res	ult of a merge ed using Proje	er, acquisition of ect Number PB8301	r Corporate
SECTION 7 RECOMMENDED:	- Copenia Jake		DATE: 17/6 -1	
TITLE:	Operations Hanager		AL 55 RC: H41020	0
APPROVED:	UE Janus)	DATE: 12	16/91
TITLE:	Assistant Vice Presid Chief Corporate Audit		AL 60 RC: H41000	
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SECTION 1 DEPARTMENT: INTERNAL AUDITING EFFECTIVE DATE: 4-28-92
DIVISION/DISTRICT: DEPARTMENT HEAD & SECRETARY RESPONSIBILITY CODE: 841000
CORPORATE SERVICES MANAGER: DEBBIE CONNER TEL NO. 249-3001
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
The Assistant Vice President - Chief Corporate Auditor (Department Head of BSHQ Internal Auditing) is responsible for auditing in the BellSouth Corporation. At BSHQ the Corporate audit groups, the ISA group, and the Methods & Procedures group are direct reports of this position. The General Internal Auditor in SBT and SCB report to this position functionally. This position reports directly to the Audit Committee of the Board of Directors.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
BST 83% BSE 13% BSC 4% BSC spread using Headquarters Allocator
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Spread based upon personnel assigned in the entities that are supported.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
Auditing services performed for a specific subsidiary of BellSouth Corporation.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
Any audit that is required as a result of a merger, acquisition or Corporate Development should be exception coded using Project Number PB8301.
SECTION 7 RECOMMENDED: June DATE: 4/29/92
TITLE: Operations Hanager AL 55 RC: H41020
APPROVED: 28 Janus DATE: 4/30/92
TITLE: Assistant Vice President - AL 60 RC: H41000 Chief Corporate Auditor

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SECTION 1 DEPARTMENT: II	NTERNAL AUDITING	EFFECTIVE DATE: 10-1-92
DIVISION/DISTR	ICT: DEPARTMENT HEAD & SECRETAR	Y RESPONSIBILITY CODE: H41000
CORPORATE SERV	ICES MANAGER: DEBBIE CONNER	TEL No. 249-3001
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:
Internal Audit At BSEQ the Co group are dire and SCB report the Audit Comm	ing) is responsible for auditing reporate audit groups, the ISA g	e Auditor (Department Head of BSEQ g in the BellSouth Corporation. roup, and the Methods & Procedures he General Internal Auditor in SBT This position reports directly to
CPCTTON 3	CORPORATE FUNCTIONS ASSIGNMENT	
SECTION 4 RATIONALE SUPP	ORTING METHODOLOGY:	entities that are supported.

SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
Auditing servi	ces performed for a specific su	ubsidiary of BellSouth Corporation.
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):
Development sl	is required as a result of a mould be exception coded using	merger, acquisition or Corporate Project Number PB8301.
SECTION 7 RECOMMENDED:	Janus Bishes	DATE: 10/6/92
TITLE:	Operations Hanager	AL 55 RC: H41020
APPROVED:	2E Jawis	DATE: 10/7/92
TITLE:	Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000
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Changed methodology

SECTION 1		EFFECTIVE DATE: 1-1-92
DEPARTMENT:	INTERNAL AUDITING	EFFECTIVE DAID: 1-1-72
DIVISION/DIST	RICT: CORPORATE AUDITS (STRAN	N) RESPONSIBILITY CODE: H41010
CORPORATE SERV	VICES MANAGER: DEBBIE CONNER	TEL NO. 249-3001
********	**************************************	18
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
BellSouth Head of the Board of	iquarters as a service to uppe	or performing required audits of er management and the Audit Committee et is available showing each audit
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNME	ENT METHODOLOGY:
BSE 76% BS	SC 24% Use Headquarters Alloc	eator for BSC
SECTION 4 RATIONALE SUPP	PORTING METHODOLOGY:	
	are not attributable to a spe ne services provided by the au	ecific entity but are incurred in diting group.
SECTION 5 DESCRIPTION OF	S SERVICES PROVIDED ON A PROJE	CT BILLING BASIS (PS, PN, PF):
Auditing servi	ices performed for a specific	subsidiary of BellSouth Corporation.
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHARGEABLE TO S	随SIDIARIES (PB):
	t is required as a result of a nould be exception coded using	merger, acquisition or Corporate Project Number PB8301.
SECTION 7 RECOMMENDED:		DATE:
TITLE:	Operations Manager	AL 55 RC: H41020
APPROVED:	7/E Jawn	DATE: 12/6/91
	Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000
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SECTION 1			
DEPARTMENT:	INTERNAL AUDITING	EFFECTIVE DATE: 4-28-92	
DIVISION/DIST	RICT: CORPORATE AUDITS (S	TRAVN) RESPONSIBILITY CODE: H41010	
	VICES MANAGER: DEBBIE CONN		

SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVI	IDED TO ENTITIES:	
BellSouth Head of the Board	dquarters as a service to t	e for performing required audits of upper management and the Audit Committee aport is available showing each audit	
SECTION 3 COST CAUSATIVE	E CORPORATE PUNCTIONS ASSIG	INMENT METHODOLOGY:	
BSE 73% B	SC 27% Use Headquarters A		
SECTION 4 RATIONALE SUP	PORTING METHODOLOGY:		
Cost incurred relation to the	are not attributable to a he services provided by the		
SECTION 5 DESCRIPTION O		ROJECT BILLING BASIS (PS, PN, PF):	
Auditing serv	ices performed for a speci	fic subsidiary of BellSouth Corporation.	
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHARGEABLE	TO SUBSIDIARIES (PB):	
Any audit that is required as a result of a merger, acquisition or Corporate Development should be exception coded using Project Number PB8301.			
SECTION 7 RECOMMENDED:	Kare Bishings	DATE: 4/24/12	
TITLE:	Operations Hanager	AL 55 RC: H41010	
APPROVED:	1/E Jonos	DATE: 4/30/97	
TITLE:	Assistant Vice President Chief Corporate Auditor	AL 60 RC: E41000	

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SECTION 1		EFFECTIVE DATE: 10-1-92		
	INTERNAL AUDITING	RESPONSIBILITY CODE: H41010		
DIATRIONADIRE	RICT: CORPORATE AUDITS (STRAVN)	RESPONSIBILITI CODE: 841010		
CORPORATE SERV	VICES MANAGER: DEBBIE CONNER	TEL. NO. 249-3001		
	************************	E224EEEEEE		
SECTION 2 DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:		
BellSouth Head of the Board	audit group is responsible for poduarters as a service to upper most Directors. A monthly report in the time spent.	anagement and the Audit Committee		
SECTION 3 COST CAUSATIVE	E CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:		
BSE 73% BS	SC 27% Use Headquarters Allocato	r for BSC		
SECTION 4 RATIONALE SUPI	PORTING METEODOLOGY:			
Cost incurred relation to the	are not attributable to a specifine services provided by the audit	ic entity but are incurred in ing group.		
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):				
Auditing servi	ices performed for a specific sub-	sidiary of BellSouth Corporation.		
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):				
	t is required as a result of a me hould be exception coded using Pro			
SECTION 7 RECOMMENDED:	Kaun Bidus	DATE: 10/6/92		
TITLE:	Operations Manager	_ AL 55 RC: H41010		
APPROVED:	VE Jawn	DATE: 10/7/92		
TITLE:	Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000		

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SECTION 1 DEPARTMENT:	INTERNAL AUDITING	EFFECTIVE DATE: 1-1-92
DIVISION/DIST	RICT: METHODS & PROCEDURES	RESPONSIBILITY CODE: H41020
CORPORATE SERV	VICES MANAGER: DEBBIE CONNER	TEL NO. 249-3001
SECTION 2 DESCRIPTION OF	CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
administrative responsibiliti procedures, al	consibility of the Methods & Proce support group for BSHQ, SBT and les include the annual audit plan, il standards, time reporting, audi other special projects.	SCB Internal Auditing. These audit universe, auditing
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASSIGNMENT M	ETHODOLOGY:
BST 72% BBS allocator	9% BSE 15% BSC 4% BSC s	pread using Headquarters
SECTION 4 RATIONALE SUPP	PORTING METHODOLOGY:	
Spread based u	pon personnel assigned in the ent	
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJECT B	
_	ces performed for a specific subs	
SECTION 6	SERVICES NOT CHARGEABLE TO SUBSI	
Any audit that Development sh	is required as a result of a mer	ger, acquisition or Corporate ject Number PB8301.
SECTION 7 RECOMMENDED:		DATE: יבוֹבוֹי
TITLE:	Operations Manager	AL 55 RC: H41020
APPROVED:	ME Hawis	DATE: 12/6/91
	Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000

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DEPARTMENT: IN	TERNAL AUDITING		EFFECTIVE DAT	E: 4-28-92
DIVISION/DISTRIC	CT: METEODS & PROCE	DURES	RESPONSIBILITY C	ODE: H41020
CORPORATE SERVIC	CES MANAGER: DEBBI		TEL NO.	
SECTION 2 DESCRIPTION OF (CORPORATE FUNCTIONS			
administrative a responsibilities procedures, all	nsibility of the Me support group for I s include the annu- standards, time re ther special project	SSEQ, SBT and al audit plan, porting, audi	SCB Internal Audi audit universe,	ting. These auditing
SECTION 3 COST CAUSATIVE (CORPORATE FUNCTIONS	ASSIGNMENT M	ETHODOLOGY:	
BST 83% BSE 1	L3X BSC 4X BS	C spread usin	g Headquarters al	locator
SECTION 4 RATIONALE SUPPOR	RTING METHODOLOGY:			
Spread based upo	on personnel assign	ed in the ent	ities that are su	pported.
SECTION 5 DESCRIPTION OF S	SERVICES PROVIDED (ILLING BASIS (PS,	PN, PF):
Auditing service	es performed for a	specific subs	idiary of BellSou	th Corporation.
SECTION 6 DESCRIPTION OF S	SERVICES NOT CHARGE	ABLE TO SUBSI	DIARIES (PB):	
	is required as a realid be exception co			
SECTION 7 RECOMMENDED:	KarenBiles	,	DATE: 4/2	9/92
TITLE: O	perations Manager		AL 55 RC: H410	20
APPROVED:	VE Jan	rsi	DATE:	1/30/92
TITLE: As	ssistant Vice Presi	dent - tor	AL 60 RC: H410	900

SECTION 1 DEPARTMENT:	INTERNAL AUDITING	EFFECTIVE DATE: 10-1-92
DIVISION/DIST	RICT: METHODS & PROCEDURES	RESPONSIBILITY CODE: #41020
CORPORATE SER	VICES HANAGER: DEBBIE CONNER	TEL. NO. 249-3001
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:		
It is the responsibility of the Methods & Procedures group to serve as the administrative support group for BSHQ, SBT and SCB Internal Auditing. These responsibilities include the annual audit plan, audit universe, auditing procedures, all standards, time reporting, audit plan tracking, BSC Audit Committee and other special projects.		
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:		
BST 72% BBS 9% BSE 15% BSC 4% BSC spread using Headquarters allocator		
SECTION 4 RATIONALE SUPPORTING METEODOLOGY:		
Spread based upon personnel assigned in the entities that are supported.		
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):		
Auditing services performed for a specific subsidiary of BellSouth Corporation.		
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		
Any audit that is required as a result of a merger, acquisition or Corporate Development should be exception coded using Project Number PB8301.		
SECTION 7 RECOMMENDED:	Koursichy?	DATE: 10 (92
TITLE:	Operations Manager	AL 55 RC: H41020
APPROVED:	VE Janvis	DATE: 10/7/92
TITLE:	Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000

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Changed methodology 4/1/92

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: INTERNAL AUDITING	EFFECTIVE DATE: 1-1-92
DIVISION/DISTRICT: INFORMATION SISTEMS AUDITS	RESPONSIBILITY CODE: H41030
CORPORATE SERVICES MANAGER: DEBBIE CONNER	TEL NO. 249-3001
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	
The Information Systems audit group is respons or assistance to audits of BellSouth Headquart management and the Audit Committee of the Boar is available showing each audit performed and supports the office automation services for th Headquarters and supports the program which ge tracking for the whole corporation.	ers as a service to upper d of Directors. A monthly report the time spent. This group also e department at BellSouth
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:
BST 75% BBS 5% BSE 17% BSC 3% B allocator	SC spread using Headquarters
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
Cost incurred are not attributable to a specif relation to the time spent supporting audits w	ithin the respective entities.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	,
Auditing services performed for a specific sub	sidiary of BellSouth Corporation.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):
Any audit that is required as a result of a me Development should be exception coded using Pr	oject Number PB8301.
SECTION 7 RECOMMENDED:	DATE: 1 - 1 (1 - 1)
TITLE: Operations Manager	AL 55 RC: H41020
APPROVED: 2/8 Janus	DATE: 12/6/91
TITLE: Assistant Vice President - Chief Corporate Auditor	AL 60 RC: H41000

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SECTION 1 DEPARTMENT: INTERNAL AUDITING EFFECTIVE DATE: 4-28-92			
DIVISION/DISTRICT: INFORMATION SYSTEMS AUDITS RESPONSIBILITY CODE: H41030			
CORPORATE SERVICES MANAGER: DEBBIE CONNER TEL. NO. 249-3001			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:			
The Information Systems audit group is responsible for performing required EDP or assistance to audits of BellSouth Headquarters as a service to upper management and the Audit Committee of the Board of Directors. A monthly report is available showing each audit performed and the time spent. This group also supports the office automation services for the department at BellSouth Headquarters and supports the program which generates the audit plan and tracking for the whole corporation.			
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:			
BST 84% BSE 11% BSC 5% BSC spread using Headquarters allocator			
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:			
Cost incurred are not attributable to a specific entity but are incurred in relation to the time spent supporting audits within the respective entities.			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):			
Auditing services performed for a specific subsidiary of BellSouth Corporation.			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):			
Any audit that is required as a result of a merger, acquisition or Corporate Development should be exception coded using Project Number PB8301.			
SECTION 7 RECOMMENDED: Soly DATE: 429/92			
TITLE: Operations Manager AL 55 RC: H41030			
APPROVED: - E prins DATE: 430/92			
TITLE: Assistant Vice President - AL 60 RC: H41000 Chief Corporate Auditor			

SECTION 1
DEPARTMENT: INTERNAL AUDITING BFFECTIVE DATE: 10-1-92 DIVISION/DISTRICT: INFORMATION SYSTEMS AUDITS RESPONSIBILITY CODE: E41030
CORPORATE SERVICES MANAGER: DEBBIE CONNER TEL NO. 249-3001
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
The Information Systems audit group is responsible for performing required EDP or assistance to audits of BellSouth Readquarters as a service to upper management and the Audit Committee of the Board of Directors. A monthly report is available showing each audit performed and the time spent. This group also supports the office automation services for the department at BellSouth Headquarters and supports the program which generates the audit plan and tracking for the whole corporation.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
BST 75% BBS 5% BSE 17% BSC 3% BSC spread using Readquarters allocator
Also (x codes; cxcos, cxcoiq, cxco 20 section 4 rationale supporting methodology:
Cost incurred are not attributable to a specific entity but are incurred in relation to the time spent supporting audits within the respective entities.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
Auditing services performed for a specific subsidiary of BellSouth Corporation. SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
Any audit that is required as a result of a merger, acquisition or Corporate Development should be exception coded using Project Number PB8301.
SECTION 7 RECOMMENDED: Karen Bishup DATE: 10/6/2
TITLE: Operations Manager AL 55 RC: H41030
APPROVED: <u>VE Jamis</u> DATE: 10/7/92
TITLE: Assistant Vice President - AL 60 RC: E41000 Chief Corporate Auditor

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DEPARTMENT: Corp. Human Resources	EFFECTIVE DATE: 7/1/91
DIVISION/DISTRICT: Employee Relations R	ESPONSIBILITY CODE: H52000
CORPORATE SERVICES MANAGER: Carol Garrett	TELE. NO. 249-2329
DESCRIPTION OF CORPORATE FUNCTIONS PROVID	ED TO ENTITIES:
 Provide management oversight for the c bargaining and Union/Company relations Provide management oversight for finan wages, benefits and telephone concessi Provide management oversight for devel policies, programs, and practices. Provide management oversight for devel environmental management policies, promethods to ensure compliance with local regulations. 	cial planning assumptions for ons. opment and delivery of safety opment and delivery of grams, practices and control
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:
Costs are a composite of direct reports.	
RATIONALE SUPPORTING METHODOLOGY:	
Responsibilities are reflective of direct	report'activities.
DESCRIPTION OF SERVICES PROVIDED ON A PRO-	JECT BILLING BASIS (PS, PN, PF):
None	
	· 医乳球虫 医巴尔特氏氏性乳腺炎性胃炎性蛋白性 化二甲基苯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基
DESCRIPTION OF SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):
None	
RECOMMENDED:	
TITLE: AVP-Employee Relations AI	: 60 RC: H52000
APPROVED:	DATE:
TITLE: Sr. VP-Corp. Human Resources AI	.: 65 RC: HE0H50
NOTICE Not for use or disclosure Corporation except under	

DEPARTMENT: Corp. Human Resources	EFFECTIVE DATE: 11/1/92
DIVISION/DISTRICT: Employee Relations RESP	PONSIBILITY CODE: H52000
CORPORATE SERVICES MANAGER: Carol Garrett	TELE. NO. 249-2329
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:
Provide management oversight for the following Development of BellSouth collective barga Union/Company relations.	ining strategies and
 Financial planning assumptions for wages, concessions. Development and implementation of non-man 	•
and plans.	
 Development and delivery of safety and en programs, practices and control methods t state, and federal environmental regulati Assessment Center selection and staffing 	o ensure compliance with local, ons. programs.
 Development and delivery of MJE, relocati staffing, selections, and appraisal police 	on, Title Plan, hiring,
 Focus and development of Corporate responding issues. 	se to work, family, and personal
	M ADMITODOLOGY.
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGI:
Costs are a composite of direct reports.	•
RATIONALE SUPPORTING METHODOLOGY:	
Responsibilities are reflective of direct re	port activities.
DESCRIPTION OF SERVICES PROVIDED ON A PROJEC	T BILLING BASIS (PS, PN, PF):
PS0724 - Cost of travel and associated expend Co-chair of Employee Security Partnership (E behalf of ESP.	ses of conferences attended by SP) and CWA representative on
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):
None .	
TECOMMENDED:	DATE:
TITLE: AVP-Employee Relations AL:	60 RC: <u>H52000</u>
APPROVED: DE LOUI	DATE: 12/4/92
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DEPARTMENT: Corp. Human Resources EFFECTIVE DATE: 11/1/92	•
DIVISION/DISTRICT: Labor Relations RESPONSIBILITY CODE: H52030	
CORPORATE SERVICES MANAGER: Carol Garrett TELE. NO. 249-2329	
	=
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:	
Coordinates and interfaces with Union officers on non-management job	
evaluation, NTIA, QWL, and WRS.	
Develops and inplements non-management compensation policies and plans.	
Directs research and development of Corporate bargaining strategies.	
Directs research and development of Corporate Dargaining Strategies.	
Conducts wage surveys and provides financial view assumptions for wages,	,
benefits and employee telephone concessions.	
Conducts contract negotiations between Union and Headquarters.	
Supports contract neogtiations between Union and Subsidiaries.	
Provides price-out and costing information to support future contract	
negotiations.	
	=
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:	
Costs are allocated based upon the number of represented employees in	
BellSouth Telecomunications, Inc., BellSouth Business Systems, and	
BellSouth Enterprises.	
partogen might room.	
/=====================================	=
RATIONALE SUPPORTING METHODOLOGY:	
Services provided and/or functions performed are related to represented	
employees and employment.	
emproyees and emproyment.	
	_
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):	•
None	
======================================	2:
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	
None	
	= :
hall. 11-12-12-	
RECOMMENDED: MILITAL DATE: 1/30/92	
TITLE: Operations Manager-Labor Relations AL: 55 RC: H52030	
TITLE: Operations Manager-Labor Relations AL: 55 RC: H52030	
12/4/0	
12/4/0	
APPROVED: DATE: 12/4/92	
APPROVED: DATE: 12/4/92	
APPROVED: DATE: 12/4/92 TITLE: AVP- Employee Relations AL: 60 RC: H52000	
APPROVED: DATE: 12/4/92	

KEM 12/10/92

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DEPARTMENT: Corp. Human Resc

EFFECTIVE DATE: 7/1/91

RESPONSIBILITY CODE: H52030

DIVISION/DISTRICT: Labor Relations

CORPORATE SERVICES MANAGER: Carol Garrett

TELE. NO.

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

- 1) Coordinate and interface with Union officers on non-management job evaluation, NTIA, QWL, and WRS.
- 2) Research and develop collective bargaining issues.
- 3) Conduct wage surveys, provide financial view assumptions for wages, benefits and employee telephone concessions.
- 4) Provide price-out and costing information to support future contract negotiations.
- 5) Coordinate Pioneer Administration Activities for the region.

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

Costs are allocated based upon the number of represented employees in Southern Bell, South Central Bell, BellSouth Services, and BellSouth Enterprises. Per Cural Garrett Ali7192: Should be BST, BBS, BSE

RATIONALE SUPPORTING METHODOLOGY:

Services provided and/or functions performed are related to represented employees and employment.

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):

None

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

None

DATE:

Operations Manager-Labor Relations AL: 55 RC:

H52030

APPROVED: (

TITLE: AVP- Employee Relations

AL: 60 RC:

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DEPARTMENT: Corp. Human Resources EFFECTIVE DATE: 7/1/91

DIVISION/DISTRICT: Safety RESPONSIBILITY CODE: H52040 (H52041)

CORPORATE SERVICES MANAGER: Melissa Hess TELE. NO. 249-2374

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:

 Coordinate all activities related to compliance with the Occupational Safety and Health Act.

- 2) Develop and deliver safety policies, programs, and practices such as: Safety Personnel Training Curriculum; Hazard Communications Program; Commercial Motor Vehicle Safety Practice; Accident Prevention Plan; Employee Safety Standards; Equipment Safety Standards; Safety Training Videos; VDT Program;
- 3) Maintain and interpret safety results for employee injuries and company motor vehicle accidents in accordance with OSHA standards through the development and implementation of the Safety Results Plan and Benefits and Safety Information System.

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

Costs are allocated based upon the number of employees in Southern Bell, South Central Bell, BellSouth Services, BellSouth Enterprises' companies located within the United States.

RATIONALE SUPPORTING METHODOLOGY:

Services provided and/or functions performed are related to employees.

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

None

RECOMMENDED: Ho sept 1/ Span

DATE: 8/29/91

TITLE: Operations Manager-Safety/ AL

AL: 55 RC: H52040

Environmental Affairs

DA

9/9/91

APPROVED: TITLE: AVP- Employee Relations

RC: H52000

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AL: 60

YIS M

:PARTMENT: Corp. Human Resources EFFECTIVE DATE: 11/1/92

RESPONSIBILITY CODE: H52040 DIVISION/DISTRICT: Safety/Environ. Affairs

(H52041, H52043)

CORPORATE SERVICES MANAGER: Melissa Hess TELE. NO. 249-2374

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: SAFETY

- Coordinate activities related to compliance with the Occupational Safety and Health Act.
- Develop and deliver safety policies, programs, and practices such as: Safety Personnel Training Curriculum; Hazard Communications Program; Commercial Motor Vehicle Safety Practice; Accident Prevention Plan; Employee Safety Standards; Equipment Safety Standards; Safety Training Videos; VDT Program.
- Maintain and interpret safety results for employee injuries and company motor vehicle accidents in accordance with OSHA standards through the development and implementation of the Safety Results Plan and Benefits and Safety Information System.

ENVIRONMENTAL AFFAIRS

- Coordinate activities related to compliance with local, state, and federal environmental regulations.
- Develop and deliver environmental management policies, programs, practices, and control methods such as: Hazardous Waste Management; Hazardous Material Transport; Community "Right to Know"; Air Quality Control; Real Estate Environmental Assessment; PCB Practice and Emergency Response; Underground Storage Tank Management; Chemical Storage, disposal and spill clean-up.

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Costs are allocated based upon the number of employees in BellSouth Telecommunications, Inc., BellSouth Business Systems, and BellSouth Enterprises' companies located within the United States.

RATIONALE SUPPORTING METHODOLOGY: Services provided and/or functions performed are related to employees and the material resources they utilize.

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None

RECOMMENDED: Oberations Manager-Safety/ TITLE:

AL: 55

Environmental Affairs

APPROVED: (\ TITLE: AVP-Employee Relations

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SECTION 1 DEPARTMENT: CHR PLANNING AND DEVELOPMENT		01/01/92
DIVISION/DISTRICT: STAFFING, RESEARCH & DEVELOPMENT	ENT RESPONSIBILITY	CODE: <u>H52050</u>
CORPORATE SERVICES MANAGER: GVEN BOVIE	TELE. NO. <u>249</u> -	2121
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO E	TITIES:	

- 1. PROVIDE BASIC RESEARCH, OPERATIONS MONITORING, AND QUALITY ASSURANCE SUPPORT FOR IN PLACE ASSESSMENT CENTER PROGRAMS (AE/AD, HRA).
- 2. PROVIDE RESEARCH, DESIGN AND DEVELOPMENT FOR NEW (REPLACEMENT) ASSESSMENT CENTER PROGRAMS USED FOR MANAGEMENT SELECTIONS.
- 3. DEVELOP AND PROVIDE RESEARCH SUPPORT FOR MANAGEMENT AND NON-MANAGEMENT SELECTION AND STAFFING PROGRAMS.
- 4. DEVELOP MANAGEMENT JOB EVALUATION (MJE) POLICY AND UPDATE MJE GUIDELINES.
- 5. PROVIDE MANAGEMENT RELOCATION POLICY AND COORDINATE HOME SALE PLAN AND MARKET RATE FINANCING.
- 6. UPDATE AND ISSUE BELLSOUTH TITLE PLAN POLICY AND GUIDELINES.
- 7. UPDATE AND ISSUE PERFORMANCE EVALUATION PLAN AND PROGRAM OF MANAGEMENT COMMITMENT AND REVIEW.
- 8. DEVELOP MANAGEMENT AND NON-MANAGEMENT HIRING AND STAFFING POLICY AND METHODS.
- 9. DEVELOP CORPORATE POLICIES ON EMPLOYEE SELECTION.
- 10. DEVELOP AND MAINTAIN THE BELLSOUTH TESTING MANUAL, HUMAN RESOURCES EMPLOYMENT MANUAL, AND SELECTION WORKSHOP MANUAL.
- 11. DEVELOP AND MAINTAIN BELLSOUTH NON-MANAGEMENT PERFORMANCE APPRAISAL POLICY.
- 12. DEVELOP AND MAINTAIN CORPORATE MANAGEMENT EMPLOYMENT AND STAFFING POLICY.
- 13. DEVELOP AND MAINTAIN EARLY RETIREMENT INCENTIVE PROGRAMS.
- 14. DEVELOP AND MAINTAIN FORCE MANAGEMENT PROGRAMS.
- 15. DEVELOP AND MAINTAIN CAREER ALTERNATIVE PLANS.
- 16. ADDRESS POLICY MATTERS FOR MATCH SELECTION SYSTEM.
- 17. FOCUS AND DEVELOP CORPORATE RESPONSE TO WORK, FAMILY AND PERSONAL LIFE ISSUES.

SECTION 3

COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:

COSTS ARE ALLOCATED BASED UPON THE TOTAL NUMBER OF EMPLOYEES IN EACH BELLSOUTH COMPANY PARTICIPATING IN THE BELLSOUTH PENSION AND BENEFIT PLANS.

SECTION 4

RATIONALE SUPPORTING METHODOLOGY:

Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE participation (particularly by acquired companies), therefore B.S. pension participation is most accurate choice.

DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):

154 NONE IDENTIFIED

SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):	
NONE IDENTIFIE	ED		
SECTION 7 RECOMMENDED:		DATE:	
TITLE:	0.M.		
APPROVED:		DATE:	
TITLE:	AVP EMPLOYEE RELATIONS	AL: 60 RC: H52000	

	•							
DEPA	RTMENT:	CHR S	CAFFING A		ENT		ATE:1	1/01/92
DIVI	SION/DI	STRICT	STAFFING	G, RESEARCE	& DEVELOPMEN	T RESPONSIB	ILITY CO	DE: <u>H5205</u>
CORP	ORATE S	ERVICE:	S MANAGER:	Carol Gar	rett	TELE.	NO. 249	-2329
					OVIDED TO ENT		******	*******
1.	PROVIDE	BASIC	RESEARCH,		NT AND VALIDA		QUALIFI	CATION -
	SELECTI							
2.	PROVIDE ASSURAN	RESEAI CE SUPI	RCH, DESIG PORT FOR A	en and deve Assessment	LOPMENT, OPER PROGRAMS USED	ATIONS MONIT FOR SELECTI	ORING AND ONS.	D QUALITY
3. 1	DEVELOP	AND P	ROVIDE RES	SEARCH SUPP	ORT FOR MANAG	EMENT AND NO	n-manage	Ment
				PROGRAMS.				
					MENT HIRING A		POLICY.	
					LOYEE SELECTI			
					H TESTING MAN			ORTION OF
7. 1	DEVELOP	AND MA	AINTAIN BE	ELLSOUTH NO	N-MANAGEMENT	PERFORMANCE	APPRAISA	L POLICY.
	-			RATE RESPO	NSES TO VORKP	LACE ENHANCE	MENTS AN	D EMPLOYE
	SKILLS A			DIV DETTE	MENT INCENTIV	באלביסמת שי		
					MENT PROGRAMS			
					NATIVE PLANS.			
					SELECTION SYS			
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			NG METHOD					
Use c	of servi	ices pr	ovided/fu	inctions pe	rformed is ro	ughly propor	tional to	o employe
headd	count fo	or regu	lated ent	ities. Tot	al headcount	overstates B	SE partic	cipation
	ost acci			companies),	therefore Be	115outh pens	ion part:	icipation
			:	******	*****	*========	*======	
		A				7310 BASTS 45	es -	
DESCI	KIPTION	OF SEE	MICES PRO	IATHRO ON Y	PROJECT BILL	ING BASIS (P.	s, PN, P	r):
NONE	IDENTIF	PIED						

KEM K

DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):				
NONE IDENTIFIED				
RECOMMENDED: MANUTEO!	DATE: 12-02-92			
APPROVED: Director-HR Staffing&Development	AL: 55 RC: H52050 DATE: 12/4/92			
TITLE: AVP EMPLOYEE RELATIONS	AL: 60 RC: H52000			
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SECTION 1 DEPARTMENT: HUMAN RESOURCES	EFFECTIVE DATE: 07/01/91			
DIVISION/DISTRICT: HR PLANNING	RESPONSIBILITY CODE: H51050			
CORPORATE SERVICES MANAGER: JUDY BOREN	TELE. NO. 249-2112			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDENCE OF THE PROVIDE OF THE PROVIDENCE OF THE PROVIDE OF THE PROVIDENCE OF THE PROVIDENCE OF THE PROVIDE OF THE PROVID	DED TO ENTITIES:			
 Coordinate and develop the Human Resources Strategic Plan and provide Human Resources planning and consultative services to various planning constituencies. Research and document generic force planning issues and provide technical support for force analysis, planning projects and information request. Coordinate and develop the Human Resources portion of all aspects of the BellSouth Strategic Plan. Coordinate force, capital and expense data in conjunction with the corporate budget process. Analyze, monitor and publish corporate force levels and serve as source for force and Human Resources data request. Coordinate and develop the Human Resources portion of all aspects of the BellSouth Operation Plans. Develop and implement planning process for evaluating Human Resources impacts on existing and proposed projects. Conduct internal demographic and employee opinion scans plus external environmental scans and synthesize trend implications for planning purpose. Provide planning and consultative service to aid in the development of high 				
level plans for Human Resources mechan 10.Coordinate Human Resources Executive s EXECUTION 3				
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:			
Cost are allocated based upon the total r Company participating in the BellSouth Pe	number of employees in each BellSouth			
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:				
Use of services provided/functions performed headcount for regulated entities. Total is (particularly by acquired companies), the most accurate choice.	neadcount overstates BSE participation erefore B.S. pension participation is			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PRO				
None				
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO	·			
None				

SECTION 7 RECOMMENDED:	Gudy Bosen	DATE: 9-9-91
TITLE:	Okn & Barren	DATE: <u>9-11-91</u>
TITLE:	AVP COMPENSATION	AL: 60 RC: H53000
	:	Ys m

DEPARTMENT: Corp. Human Resources	EFFECTIVE DATE: 1/1/92
DIVISION/DISTRICT: Employee Relations RESPON	SIBILITY CODE: H52080
CORPORATE SERVICES MANAGER: Carol Garrett	TELE. NO. 249-2329
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
1) Assist with special projects directly relate	ed to collective bargaining.
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	HETHODOLOGY:
Costs are allocated based upon the number of rebellSouth Telecomunications, Inc., BellSouth Benterprises.	
RATIONALE SUPPORTING METHODOLOGY:	
Services provided and/or functions performed as employees and employment.	re related to represented
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
None	
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):
None	
	<u> </u>
RECOMMENDED: Deuthe Lee Dryle	DATE: 12/4/9/
TITLE: Operations Manager-Employee Relation	<u>s AL: 55</u> RC: <u>H52080</u>
APPROVED: DOUL	DATE: 12/20/91
TITLE: AVP-Industrial Relations AL	: 60 RC: H52000
NOTICE Not for use or disabelles out	

Not for use or disclosure outside the BellSouth Corporation except under written agreement.

DEPARTMENT: Corp. Human Resources EFFECTIVE DATE: 11/1/92 DIVISION/DISTRICT: Employee Relations RESPONSIBILITY CODE: H52080 CORPORATE SERVICES MANAGER: Carol Garrett TELE. NO. 249-2329 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1) Assist with special projects directly related to collective bargaining. COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Costs are allocated based upon the number of represented employees in BellSouth Telecomunications, Inc., BellSouth Business Systems, and BellSouth Enterprises. RATIONALE SUPPORTING METHODOLOGY: Services provided and/or functions performed are related to represented employees and employment. DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None Operations Manager-Employee Relations AL: 55 RC: H52080 APPROVED (TITLE: AVP- Employee Relations AL: 60 RC: H52000

OTICE Not for use or disclosure outside the BellSouth Corporation except under written agreement.

12/10/92

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SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Hatters EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Assistant Vice President RESPONSIBILITY CODE: E53000
CORPORATE SERVICES MANAGER: J. R. Baugus TELE. NO. 249-2200 SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Research, development and administration of the Compensation, Incentive and Benefit Plans, Job Evaluation & Relocation Plans, and Title Models for Key Managers & Officers, Management Employees, certain Management Sales Employees of the BellSouth Corporation and its subsidiaries (including BSE Acquired Companies for Benefit Plan Administration only). Job Evaluation for Officers & selected Key Managers.
Research, develop and coordinate the Human Resources Strategic Plan, provide technical support for policy development and programs and conduct internal demographic scans and employee opinion surveys (e.g. ExChange) for BellSouth Corporation and its subsidiaries (excluding BSE acquired companies).
Develop, implement and provide performance management processes, policy and research support for directing and motivating employee and organizational performance towards business goals and strategic objectives for BellSouth Corporation and its subsidiaries (excluding BSE acquired companies).
Provide support for employee selection, employee development, succession/career planning, force reduction, employee education, Management Skills Assessment, Middle Management Assessment and Advanced Management Assessment for BellSouth Corporation and its subsidiaries (excluding BSE acquired companies) and non-affiliated companies.
Provide development, policy, direction, support, and administration for Executive Education, BellSouth Leadership Institute, BellSouth Corporate Conference Center, BellSouth Management Continuity Program, Management Review Conference, executive developmental programs and external education programs for BellSouth Corporation and its subsidiaries (excluding BSE acquired companies)
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Composite of direct reporting employees.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Managerial expenses assigned based on cost associated with positions direct reports.

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SECTION 5 DESCRIPTION O	F SERVICES PROVIDED ON A PROJECT I	BILLING BASI	S (PS, PN, PF):	
None				****
SECTION 6 DESCRIPTION O	F SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):	
None				
SECTION 7 RECOMMENDED:	John R. Baugus	DATE:		
TITLE:	AVP-Executive Personnel Matters			
APPROVED:	John R Bruger	DATE:	1-2-92	
TITLE:	AVP-Executive Personnel Matters	AL: 60	RC: <u>H53000</u>	

SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Assistant Vice President RESPONSIBILITY CODE: H53000
CORPORATE SERVICES MANAGER: J. R. Baugus TELE. NO. 249-2200
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Research, development and administration of the Compensation, Incentive and Benefit Plans, Job Evaluation & Relocation Plans, and Title Models for Key Managers & Officers, Management Employees, certain Management Sales Employees of the BellSouth Corporation and its subsidiaries (including BSE & BST acquired companies for Benefit Plan Administration only). Job Evaluation for Officers & selected Key Managers.
Research, develop and coordinate the Human Resources Strategic Plan, provide technical support for policy development and programs and conduct internal demographic scans and employee opinion surveys (e.g. ExChange) for BellSouth Corporation and its subsidiaries (excluding BSE & BST acquired companies).
Develop, implement and provide performance management processes, policy and research support for directing and motivating employee and organizational performance towards business goals and strategic objectives for BellSouth Corporation and its subsidiaries (excluding BSE & BST acquired companies).
Provide support for employee selection, employee development, succession/career planning, force reduction, employee education, Management Skills Assessment, Middle Management Assessment, Advanced Management Assessment and INSIGHT for BellSouth Corporation and its subsidiaries (excluding BSE & BST acquired companies) and non-affiliated companies.
Provide development, policy, direction, support, and administration for Executive Education, BellSouth Leadership Institute, BellSouth Corporate Conference Center, BellSouth Management Continuity Program, Management Review Conference, executive developmental programs and external education programs for BellSouth Corporation and its subsidiaries (excluding BSE & BST acquired companies)
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Composite of direct reporting employees.
SECTION 4 RATIONALE SUPPORTING METRODOLOGY:
Managerial expenses assigned based on cost associated with positions direct reports.

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SECTION 5 DESCRIPTION	OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS	S (PS, PN, PF):	
None				
SECTION 6 DESCRIPTION	OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB)):	
None				
SECTION 7 RECOMMENDED:	John R. Baugus	DATE:		
TITLE:	AVP-Executive Personnel Matters			
APPROVED:	John & Baugur	DATE:	8-24-92	
TITLE:	AVP-Executive Personnel Hatters	AL: 60	RC: <u>H53000</u>	
		********	γ	EW.

SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Exec/Hgt Compensation RESPONSIBILITY CODE: H53010 H5330
CORPORATE SERVICES MANAGER: B. H. Harkins TELE. NO. 249-2210
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Research, development and administration of the Compensation & Incentive Plans, Job Evaluation & Relocation Plans, and Title Models for Key Managers & Officers, Management Employees, certain Management Sales Employees of the BellSouth Corporation and its subsidiaries (excluding BSE Acquired Companies). Job Evaluation for officers and selected key managers
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Cost are allocated based upon the number of Key Managers & Officers, Management Employees and certain Management Sales Employees in each BellSouth company (excluding BSE Acquired Companies).
SECTION 4 RATIONALE SUPPORTING METRODOLOGY:
Work activities related to providing the services above based on the number of Key Managers & Officers, Hanagement Employees and certain Management Sales Employees in each BellSouth company (excluding BSE Acquired Companies).
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
SECTION 7 RECOMMENDED: AWAY DATE: 13/9/91 B. H. Harkins
TITLE: Operations Hamager-Exec. Comp.
APPROVED: DATE: /-2-92
TITLE: AVP - Exec. Personnel Matteré AIL 60 PC. U53000

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DEPARTMENT: H	uman Resources-Exec. Personnel Matters	EFFECTIVE DAT	E: <u>07/01/92</u>		
DIVISION/DIST	RICT: Compensation RE	SPONSIBILITY CO	DE: <u>H53010</u>		
	VICES HANAGER: Vacant	TELE. NO.			
SECTION 2	F CORPORATE FUNCTIONS PROVIDED TO ENTI				
Research, development and administration of the Compensation & Incentive Plans, Job Evaluation & Relocation Plans, and Title Models for Key Managers & Officers, Management Employees, certain Management Sales Employees of the BellSouth Corporation and its subsidiaries (excluding BSE & BST Acquired Companies). Job Evaluation for officers and selected key managers					
SECTION 3 COST CAUSATIV	E CORPORATE FUNCTIONS ASSIGNMENT METHO	OOLOGY:			
Employees and	cated based upon the number of Key Man certain Management Sales Employees in E & BST Acquired Companies).	agers & Officer each BellSouth	s, Management company		
SECTION 4 RATIONALE SUP	PORTING METHODOLOGY:	*************	*******		
Key Managers	es related to providing the services a & Officers, Management Employees and c each BellSouth company (excluding BSE	ertain Manageme	nt Sales		
SECTION 5	F SERVICES PROVIDED ON A PROJECT BILLI	NG BASIS (PS, P			
None					
SECTION 6 DESCRIPTION 0	F SERVICES NOT CHARGEABLE TO SUBSIDIAR	IES (PB):	多多五年性常於卓黎里奈尼亚		
None					
SECTION 7 RECOMMENDED:		DATE:	***********		
TITLE:	Operations Hanager - Compensation				
APPROVED:	John D Baryon	DATE: 8-29	1-92		
TITLE:	AVP - Exec. Personnel Matters AL:	60 RC:	H53000 · /		
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SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Executive Development RESPONSIBILITY CODE: H53020
CORPORATE SERVICES MANAGER: V. H. Markos TELE. NO. 249-2171
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
1. Provide direction for Executive Education.
2. Provide direction for external education programs.
3. Provide direction for the administration of BellSouth Leadership Institute programs (PG6 & above) and the BellSouth Corporate Conference Center.
4. Provide direction for curriculum development for all BellSouth Leadership Institute programs.
5. Provide policy and support for high potential executive development programs.
6. Provide support for annual Management Review Conference.
7. Provide direction for BellSouth Management Continuity Program.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the total number of management employees in each company participating in the BellSouth Pension and Benefit Plans.
SECTION 4 RATIONALE SUPPORTING HETHODOLOGY:
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None

SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):					
None .					
SECTION 7 RECOMMENDED:	V. H. Harkos DATE: 12/13/91				
TITLE:	Director - Executive Development DATE: /-2-92				
TITLE:	AVP-Exec. Personnel Matters AL: 60 RC: H53000				

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SECTION 1 DEPARTHENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Executive Development RESPONSIBILITY CODE: H53020
CORPORATE SERVICES MANAGER: V. H. Markos TELE. NO. 249-2171
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
1. Provide direction for Executive Education.
2. Provide direction for external education programs.
3. Provide direction for the administration of BellSouth Leadership Institute programs (PG6 & above) and the BellSouth Corporate Conference Center.
4. Provide direction for curriculum development for all BellSouth Leadership Institute programs.
 Provide policy and support for high potential executive development programs.
6. Provide support for annual Management Review Conference.
7. Provide direction for BellSouth Management Continuity Program.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the total number of management employees in each company participating in the BellSouth Pension and Benefit Plans.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None -

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SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):					
None					
SECTION 7 RECOMMENDED:	V. H. Markos Director - Executive Development	DATE:	7/25/93		
APPROVED:	John R Baryer	DATE:	8-24-92		
TITLE:	AVP - Exec. Personnel Matters	AL: <u>60</u>	RC: <u>H53</u> (100	
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SECTION 1
DEPARTMENT: Human Resources-Exec. Personnel Hatters EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Assessment Center RESPONSIBILITY CODE: #53030
CORPORATE SERVICES MANAGER: R. L. Slider TELE. NO. 320-4121
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Provide support for special projects in areas of employee selection, employee development, succession/career planning, force reduction and employee education, Hanagement Skills Assessment, Middle Hanagement Assessment, Advanced Hanagement Assessment.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the number of employees in each BellSouth company participating in the BellSouth Pension and Benefit Plans.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Services provided and/or functions performed are related to employee selection, development, succession/career planning, education and force reduction, and Management Skills Assessment, Middle Management Assessment, Advanced Management Assessment.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
75% PN4005 100% PN1770 (MSA only)
Participating Companies: BellSouth Corporation, BellSouth Telecommunications Inc., BellSouth Enterprises & subsidiaries, BellSouth Business Systems & subsidiaries, Bell Communications Research, Ameritech Inc., Cincinnati Bell, New York Telephone
Provide Middle Management Assessment, Advanced Management Assessment and Management Skills Assessment for BellSouth employees and participants from non-affiliated companies. Participating companies are billed direct based on the number of participants attending.
SECTION 6
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None

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SECTION 7
RECOMMENDED:

R. L. Slijer

TITLE: Dir. - Assessment Center

APPROVED:

APPROVED:

APPROVED:

APPROVED:

AVP - Exec. Personnel Matters AL: 60 RC: H53000

SECTION 1
DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Assessment Center RESPONSIBILITY CODE: H53030
CORPORATE SERVICES MANAGER: R. L. Slider TELE. NO. 320-4121
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Provide support for special projects in areas of employee selection, employee development, succession/career planning, force reduction and employee education, Management Skills Assessment, Middle Management Assessment, Advanced Management Assessment and INSIGHT.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the number of employees in each BellSouth company participating in the BellSouth Pension and Benefit Plans.
SECTION 4 RATIONALE SUPPORTING METRODOLOGY:
Services provided and/or functions performed are related to employee selection, development, succession/career planning, education and force reduction, and Management Skills Assessment, Middle Management Assessment, Advanced Management Assessment and INSIGHT.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
75% PN4005 100% PN1770 (MSA only) 100% Unassigned PN (INSIGHT)
Participating Companies: BellSouth Corporation, BellSouth Telecommunications Inc., BellSouth Enterprises & subsidiaries, BellSouth Business Systems & subsidiaries, Bell Communications Research, Ameritech Inc., Cincinnati Bell, New York Telephone
Provide Management Skills Assessment, Advanced Management Assessment, Middle Management Assessment and INSIGHT for BellSouth employees and participants from non-affiliated companies. Participating companies are billed direct based on the number of participants attending.
SECTION 6 DESCRIPTION OF SERVICES TOT CHARGEABLE TO SUBSIDIARIES (PB):
None -

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SECTION 7 RECOMMENDED: Wiles	DATE:	8 - 8	12-92	
R. L. Slider TITLE: Director Assessment Conter	_			
APPROVED: A PROVED:	DATE:	-8-	24-92	
TITLE: AVP - Exec. Personnel Matters AL:	60	RC: _	Н53000	

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SECTION 1
DEPARTMENT: Human Resources-Exec. Personnel Hatters
DIVISION/DISTRICT: Strategic Planning RESPONSIBILITY CODE: H53040
CORPORATE SERVICES HANAGER: J. K. Boren TELE. NO. 249-2112

SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
 Research, document, track and forecast force planning issues and provide technical support for policy development and programs, utilizing workforce planning information.
2. Coordinate and develop the Human Resources Strategic Plan and provide Human Resources planning and consultative services to various planning constituencies.
•
 Provide planning and consultative services to aid in the development of high level plans for affiliated company Human Resources organizations and depart- mental staffs.
4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects.
 Conduct internal demographic scans and employee opinion surveys (e.g. ExChange) plus external environmental scans and synthesize trend implications for planning purposes.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans.

SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.
SECTION 5
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None

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SECTION 7 RECOMMENDED:	Judy Boren		DATE:	12-31-91	
TITLE:	Dir Strategic Planning				
APPROVED:	John & Bargen		DATE:	1-2-92	. .
TITLE:	AVP-Exec. Personnel Hatters	AL:	<u>60</u> R	C: <u>H53000</u>	

Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		CTION 1 PARTMENT: Human Resources-Exec. Personnel Hatters
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research, document, track and forecast force planning issues and provide technical support for policy development and programs, utilizing workforce planning information. 2. Coordinate and develop the Human Resources Strategic Plan and provide Human Resources planning and consultative services to various planning constituencies. 3. Provide planning and consultative services to aid in the development of high level plans for affiliated company Human Resources organizations and departmental staffs. 4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. Exchange) plus external environmental scans and synthesize trend implications for planning purposes. 5. CONTINUE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES FROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):	DI	/ISION/DISTRICT: Strategic Planning RESPONSIBILITY CODE: H53040
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: 1. Research, document, track and forecast force planning issues and provide technical support for policy development and programs, utilizing workforce planning information. 2. Coordinate and develop the Human Resources Strategic Plan and provide Human Resources planning and consultative services to various planning constituencies. 3. Provide planning and consultative services to aid in the development of high level plans for affiliated company Human Resources organizations and departmental staffs. 4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. Exchange) plus external environmental scans and synthesize trend implications for planning purposes. 5. CONTO CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.	COI	RPORATE SERVICES HAMAGER: J. K. Boren TELE. NO. 249-2112
technical support for policy development and programs, utilizing workforce planning information. 2. Coordinate and develop the Human Resources Strategic Plan and provide Human Resources planning and consultative services to various planning constituencies. 3. Provide planning and consultative services to aid in the development of high level plans for affiliated company Human Resources organizations and departmental staffs. 4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. Exchange) plus external environmental scans and synthesize trend implications for planning purposes. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated emitties. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION 0F SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION 0F SERVICES MOT CHARGEABLE TO SUBSIDIARIES (PB):		
Resources planning and consultative services to various planning constituencies. 3. Provide planning and consultative services to aid in the development of high level plans for affiliated company Human Resources organizations and departmental staffs. 4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. Exchange) plus external environmental scans and synthesize trend implications for planning purposes. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION 0F SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	1.	technical support for policy development and programs, utilizing workforce
level plans for affiliated company Human Resources organizations and departmental staffs. 4. Develop and implement planning processes for evaluating Human Resources impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. ExChange) plus external environmental scans and synthesize trend implications for planning purposes. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	2.	Resources planning and consultative services to various planning
impacts to existing and proposed projects. 5. Conduct internal demographic scans and employee opinion surveys (e.g. Exchange) plus external environmental scans and synthesize trend implications for planning purposes. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES PROVIDED TO A PROJECT BILLING BASIS (PS, PN, PF):		level plans for affiliated company Human Resources organizations and depart-
Exchange) plus external environmental scans and synthesize trend implications for planning purposes. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	4.	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Cost are allocated based upon the total number of employees in each BellSouth Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		ExChange) plus external environmental scans and synthesize trend implications for planning purposes.
Company participating in the BellSouth Pension and Benefit plans. SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		TION 3
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	Cos	pany participating in the BellSouth Pension and Benefit plans.
headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		TION 4
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	hea par	dcount for regulated entities. Total headcount overstates BSE & BST ticipation (particularly by acquired companies), therefore, BellSouth Pension ticipation is most accurate choice.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):		TION 5
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):	Non	e
None ====================================		· ·
	Non	

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SECTION 7 RECOMMENDED:	Judy Bour		DATE:		7-27-92	_
TITLE:	Director - Strategic Planning	<u> </u>	_			
APPROVED:	John & Baugur		DATE:		8-24-92	
TITLE:	AVP-Exec. Personnel Hatters	AL:	_60	RC:	H53000	_
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SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 01/01/92					
DIVISION/DISTRICT: Performance Management RESPONSIBILITY CODE: H53050					
CORPORATE SERVICES MANAGER: S. R. Gordon TELE. NO. 249-2173					
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:					
 Develop and implement performance management processes for directing and motivating employee and organizational performance towards the accomplishment of commitments in support of business goals and strategic objectives. 					
 Develop and provide policy and research support for programs in the area of performance management including performance appraisal. 					
 Develop and implement new programs and processes to assist in the management of organizational change, redesign of organizations and jobs, and stream- lining of work processes. 					
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT HETHODOLOGY:					
Costs are allocated based upon the number of employees in each BellSouth company participating in the BellSouth Pension and Benefit Plans. Payroll costs allocated to General Services are based upon the percentage of time each employee spends on General Services Functions.					
SECTION 4 RATIONALE SUPPORTING METRODOLOGY:					
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.					
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):					
None					
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):					
None _					

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SECTION 7 RECOHNENDED:	Steven & Gordon	DATE: _	
	S. R. Gordon Corporate Hamager - Performance	Hanagement	
APPROVED:	Ol O Berry	DATE:	/-2-92
	ALLA K. Sangar	-	RC: H53000
TITLE:	AVP-Exec. Personnel Matters	AL: <u>60</u>	kc. <u>1133000</u>

SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Performance Management RESPONSIBILITY CODE: 452050- H53310
CORPORATE SERVICES MANAGER: S. R. Gordon TELE. NO. 249-2173
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
 Develop and implement performance management processes for directing and motivating employee and organizational performance towards the accomplishment of commitments in support of business goals and strategic objectives.
 Develop and provide policy and research support for programs in the area of performance management including performance appraisal.
 Develop and implement new programs and processes to assist in the management of organizational change, redesign of organizations and jobs, and stream- lining of work processes.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the number of employees in each BellSouth company participating in the BellSouth Pension and Benefit Plans. Payroll costs allocated to General Services are based upon the percentage of time each employee spends on General Services Functions.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Use of services provided/functions performed is roughly proportional to employee headcount for regulated entities. Total headcount overstates BSE & BST participation (particularly by acquired companies), therefore, BellSouth Pension participation is most accurate choice.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
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SECTION 7 RECOMMENDED:	Alues R. Crechan	DATE:	7/24/92	
TITLE:	S. R. Cordon Director - Performance Managemen	at_	, ,	
APPROVED:	John R Baugun	DATE:	8-24-9	2
TITLE:	AVP-Exec. Personnel Matters_	AL: 60	RC: <u>H530</u>	<u>00</u>

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SECTION 1 DEPARTMENT:	Human Resources	-Exec. Personnel M	atters EFFECT	IVE DATE: _	01/01/92
DIVISION/DIS	TRICT: Executiv	ve Benefit Matters	RESPONSIBIL	ITY CODE: _	Н53200
		T. R. Sommer		NO. 249-2	
SECTION 2		NCTIONS PROVIDED T		********	
& Officers of	f the BellSouth	dministration of the Corporation and instruction and instruction and instructions of the Corporation of the	ts subsidi <mark>ari</mark> e	ans for Key es (includi	Managers ng BSE
SECTION 3		NCTIONS ASSIGNMENT	,		
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SECTION 4	PPORTING METHOD	e 0logy:		*========	********
number of Key Acquired Comp SECTION 5	Managers & Of Banies for Bane	providing the servificers in each Bell fit Plan Administration	lSouth company	(including	BSE
None	7 SERVICES TRO	TIPED ON A PROJECT	BILLING BASIS) (rs, rn, 1	r):
SECTION 6	F SERVICES NOT	CHARGEABLE TO SUBS	SIDIARIES (PB)		
SECTION 7 RECOMMENDED:	MA	and los	DATE:	12/9/9	
TITLE:	T. R. Sommer Dir Exec. De	ev. & Bene. Matters	•		
APPROVED:	John A	Brugur	•	1-2-9	2
4 TITLE:	AVP - Exec. Pe	ersonnel Matters	AL: _60	RC: <u>H5</u>	3000
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SECTION 1 DEPARTMENT: Human Resources—Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Executive Benefit Hatters RESPONSIBILITY CODE: H53200
CORPORATE SERVICES MANAGER: T. R. Sommer TELE. NO. 249-2217
SECTION 2 DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO ENTITIES:
Research, development and administration of the Benefit Plans for Key Managers & Officers of the BellSouth Corporation and its subsidiaries (including BSE & BST Acquired Companies for Benefit Plan Administration only).
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based upon the number of Key Managers & Officers in each BellSouth company (including BSE & BST Acquired Companies for Benefit Plan Administration only).
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Work activities related to providing the services described above based on the number of Key Managers & Officers in each BellSouth company (including BSE & BST Acquired Companies for Benefit Plan Administration only).
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
none
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 6
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: DATE: 1/21/92
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None SECTION 7 RECOMMENDED: DATE: 1/21/92

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DIVISION/DIS	TRICT:	Sloan Fel	Lowship Pi	rog./MIT	RESPONSI	BILITY C	ODE: <u>H53210</u>
CORPORATE SE			W 100 W				249-2217
SECTION 2							
DESCRIPTION	OF CORP	DRATE FUNC	CTIONS PRO	OVIDED TO	ENTITIES:		
Employee sel	ected f	or partic:	pation in	n the Slo	an Fellows	hip Prog	ram at MIT in
						BellSou	th Corporation
and its subs	idiarie	s (exclud:	ing BSE Ac	equired C	ompanies).		
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SECTION 3 COST CAUSATI	tte copp	ODATE EIBM	TTONC ACC	TOMETHE !	VETTÁDAL AC	W .	
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BellSouth co	mpany (excluding	BSE Acqui	red Compa	anies).		

SECTION 4							
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Employees eligenerally in the training beneficial to Acquired Comparts SECTION 5 DESCRIPTION (PF2015 - This for their sha	igible a Key receive o the Be panies) Frame OF SERV: s project are of	for partic danager or ed can be ellSouth C CES PROVI	ipation i Officer placed in orporatio DED ON A to flow ts's livi	paygrade a posit: on and it: PROJECT I	therefore ion that wis subsidiar sub	e, upon ill be the ries (except of the second of the secon	return based on the most cluding BSE
Employees eligenerally in the training beneficial to Acquired Comparts SECTION 5 DESCRIPTION (PF2015 - This for their shall secTION 6	igible a Key receive o the Be panies) OF SERV: s project	for partic danager or ed can be ellSouth C	ipation i Officer placed in orporatio DED ON A to flow ts's livi	paygrade a position and its	therefore ion that wis subsidiar sub	e, upon ill be ticies (excessions)	return based on the most cluding BSE
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SECTION 1 DEPARTMENT: Buman Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Sloan Fellowship Prog./MIT RESPONSIBILITY CODE: H53210
CORPORATE SERVICES HAWAGER: V. H. Markos TELE. NO. 249-2171
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Employee selected for participation in the Sloan Fellowship Program at MIT in connection with the Executive Continuity Programs of the BellSouth Corporation and its subsidiaries (excluding BSE & BST Acquired Companies).
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Costs are allocated based on the number of Key Managers & Officers in each BellSouth company (excluding BSE & BST Acquired Companies).
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Employees eligible for participation in the Sloan Fellowship Program are generally in a Key Manager or Officer paygrade, therefore, upon return based on the training received can be placed in a position that will be the most beneficial to the BellSouth Corporation and its subsidiaries (excluding BSE & BST Acquired Companies).
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
SECTION 7 RECOMMENDED: 7/25/92 V. H. Markos DATE: 7/25/92
APPROVED: Director - Executive Development DATE: 8-24-92
TITLE: AVP - Exec. Personnel Matters AL: 60 RC: H53000

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DIVISION/DI	STRIC	: Sloan	Fellovs	nip/Stanfo	rd RESP	ONSIBILI	TY CODE	: <u>H5322</u> 6)
CORPORATE S	ERVIC	ES MANAG	ER: <u>T. F</u>	R. Sommer	_ TELE.	NO	249-	-2217	
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SECTION 2									
DESCRIPTION	OF CO	RPORATE	FUNCTION	NS PROVIDE	D TO ENT	ITIES:			
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in connecti	on vit	h the E	xecutive	Continuit	y Progra	ms of th	ne BellSe	outh	
Corporation	and i	ts subs	idiaries	(excluding	g BSE Ac	quired (Companie	s).	
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SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters	EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Sloan Fellowship/Stanford	RESPONSIBILITY CODE: <u>H53220</u>
CORPORATE SERVICES MANAGER: V. H. Markos	TELE. NO. 249-2171
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTI	TIES:
Employee selected for participation in the Sloan Pe in connection with the Executive Continuity Program Corporation and its subsidiaries (excluding BSE & B	s of the BellSouth
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHO	DOLOGY:
Costs are allocated based on the number of Key Mana BellSouth Company (excluding BSE & BST Acquired Com	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
Participants eligible for participation in the Sload generally in a Key Manager or Officer paygrade, the on the training received can be placed in a position beneficial to the BellSouth Corporation and its subs & BST Acquired Companies).	refore, upon return based n that vill be the most
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLIN	
None	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARY	IES (PB):
None	
SECTION 7 RECOMMENDED: 7 V. H. Markos	DATE: 7/25/92
TITLE: Director - Executive Development	
	DATE: 8-724-97
TITLE: AVP - Exec. Personnel Matters ALs	60 RC: H53000
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	SECTION 1											
1	DEPARTHENT: E	xect	tive	Perso	onnel Ma	tters	EFFEC	rive da	TE:	077	01/91	
1	DIVISION/DIST	RIC	: <u>1</u>	. H. F	<u>larkins</u>		RESPO	NSIBILI	TY C	ODE:	<u>H53010</u>)
(CORPORATE SER	VICI	S MA	nager:	Pear	l Evans		TELE.				
3	SECTION 2 DESCRIPTION 0											5.3.6.
8	Research, devo and selected certain Manag sidiaries (ex	Job emer	Eval	uation les Es	ns for K mployees	ley Manager of the Be	s & Off 11South	icers,	Hana	gemen	it Emplo	yees
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SECTION 1 DEPARTMENT: Human Resources-Exec. Personnel Matters EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Compensation RESPONSIBILITY CODE: H53300
CORPORATE SERVICES MANAGER: B. H. Barkins TELE. NO. 249-2210
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Research, development and administration of the Compensation & Incentive Plans, Job Evaluation & Relocation Plans, and Title Models for Key Managers & Officers, Management Employees, certain Management Sales Employees of the BellSouth Corporation and its subsidiaries (excluding BSE & BST Acquired Companies). Job Evaluation for officers and selected key managers.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT HETHODOLOGY:
Cost are allocated based upon the number of Key Managers & Officers, Management Employees and certain Management Sales Employees in each BellSouth company (excluding BSE & BST Acquired Companies).
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
Work activities related to providing the services above based on the number of Key Managers & Officers, Management Employees and certain Management Sales Employees in each BellSouth company (excluding BSE & BST Acquired Companies).
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None .
SECTION 7 RECOMMENDED: B. H. Harkins DATE: 1/24/92
APPROVED: Director - Compensation APPROVED: DATE: \$ -24-97
TITLE: AVP - Exec. Personnel Matters AL: 60 RC: H53000
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SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: FCC RESPONSIBILITY CODE: H61100
CORPORATE SVCS. MGR.: William B. Barfield TELE. NO. 249-2641
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Review, edit and approve pleadings to FCC on behalf of Southern Bell, South Central Bell, and BellSouth Mobility Inc.; supervise FCC attorneys; offer legal advice on all regulatory matters.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 80% to Southern Bell and South Central Bell on the basis of actual time and allocate between them on basis of investment; charge 10% to BellSouth Enterprises; charge 10% through the general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Use of time spent for each entity reflects cost causation and is administratively simple. Use of investment to allocate expense between Southern and South Central Bell is a reasonable measure of the value each receives from my services.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: Allow Resources DATE: 6/10/9/
TITLE: General Attorney
APPROVED: DATE: 6/1-9/
TITLE: General Counsel AL: 70 RC: HEOH60

SECTION 1		
DEPARTMENT: _	LEGAL	EFFECTIVE DATE: JULY 1, 1992
DIVISION/DIST	TRICT: FCC	RESPONSIBILITY CODE: H61100
CORPORATE SEF	RVICES MANAGER: William B. Barfiel	d TEL NO. 249-2641
SECTION 2 DESCRIPTION C pleadings to FC	F CORPORATE FUNCTIONS PROVIDED on behalf of BellSouth Telecommunica FCC attorneys; offer legal advice on	TO ENTITIES: Review, edit and approve tions, Inc. and BellSouth Mobility,
Charge 75% to B	E CORPORATE FUNCTIONS ASSIGNMENT ellSouth Telecommunications, Inc. on temperates, Inc.; charge 10% through ge	he basis of actual time; charge 15%
	PORTING METHODOLOGY: Use of time administratively simple.	spent for each entity reflects cost
SECTION 5	F SERVICES PROVIDED ON A PROJEC	T BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION O	F SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):
SECTION 7 RECOMMENDED:	William B. Barfield	DATE: July 7, 1992
TITLE:	General Attorney	
APPROVED:	Robert W. D'Rull	DATE: July 7, 1992
TITLE:	Vice President and Associate General Counsel	AL: 65 RC: HEOH61
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SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JANUARY 1, 1992
DIVISION/DISTRICT: FCC RESPONSIBILITY CODE: H61130
CORPORATE SERVICES MGR.: THOMPSON T. RAWLS II TEL. NO. 249-2706
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Prepare and submit pleadings to FCC on behalf of Southern Bell and South Central Bell; counsel clients on federal legal/regulatory matters.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 70% to BellSouth Telecommunications, Inc. on the basis of actual time and allocate on basis of investment; charge 25% to BellSouth Enterprises and charge 5% to BellSouth Business Systems.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: FCC work benefits both regulated operating companies, South Central Bell and Southern Bell. Investment is an appropriate method of determining basis for allocation because work benefits both in proportion to each Company's investment. Periodic advice is given to BellSouth Enterprises on regulatory implication of those companies' activities.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: /hmpsn/ Pawls DATE: 2/11/9Z TITLE: General Attorney
APPROVED: Robert W. O'Null DATE: 2-12-92
Vice President & Associate TITIE: General Counsel AL: 65 RC: HEOH61

SECTION 1 DEPARTMENT:	Legal			E	FFECI	IVE DA	re: Ju	ly 1, 1992	
DIVISION/DIST	RICT:	FCC		R	ESPON	SIBILI	TY CODE	H61130	
CORPORATE SERV	/ICES	MANAGER:	Thompson	T. Rawl	s, II	TELE	. NO	249-2706	==
SECTION 2 DESCRIPTION OF pleadings to F clients on fed	CC or	behalf o	f BellSou	h Telec	O ENI	TITIES:	Prepai ns, Inc	re and subm	it
SECTION 3 COST CAUSATIVE BellSouth Tele on the basis of to BellSouth E	commu	nications estment;	, Inc. on charge 25	the bas	is of	actua	l time a	and allocat	e
SECTION 4 RATIONALE SUPPORT SU	ions, sis f eriod	Inc. In for alloca lic advice	vestment : tion becar is given	s an ap se work to Bell	propr bene South	iate mo fits the Enter	ethod of he Compa	any's	
SECTION 5 DESCRIPTION OF None	SERV	VICES PROV	IDED ON A	PROJECT	BILL	ING BA	SIS (PS	, PN, PF):	
SECTION 6 DESCRIPTION OF	SERV	VICES NOT	CHARGEABLI	TO SUB	sidia	RIES (PB):		==
None							·		
SECTION 7	ς .	1)		,,			/	/.	= **
RECOMMENDED:		horrison	Kawk	<u> </u>	_	DATE:	10/6/	92	
TITLE:	Gener	al Attorn	ey .	· · · · · · · · · · · · · · · · · · ·			•		
APPROVED:	Rede	nt W. O	'Rell			DATE:	10 -1	3-92	
TITLE:		President al Counse	and Associ	iate	AL:	65_	RC:	неон61	
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在国际的 [,] 工作会工作等生物。
SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: FCC RESPONSIBILITY CODE: H61140
CORPORATE SVCS. MGR.: R. M. SBARATTA TEL. NO. 249-2661
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Prepare and file pleadings with the FCC on behalf of Southern Bell and South Central Bell relating to federal regulatory matters; provide advice and counsel relating to interstate access charges and interstate access tariffs.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 100% to Southern Bell and South Central Bell on the basis of actual time and allocate between them on the basis of investment.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Southern Bell and South Central Bell provide interstate access under a unified interstate access tariff which is subject to the oversight of the FCC. The work performed benefits both companies. It is appropriate to allocate costs of the work on the basis of investment because each company benefits from the work performed is reasonable related to the proportion of each company's investment.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: RECOMMENDED: 6/28/91
TITLE: General Attorney
APPROVED: Milion Life for DATE: 7/1/51
TITLE: General Attorney AL: 60 RC: H61100

SECTION 1 DEPARTMENT: Legal	_ EF	ECTIVE D	ATE:	July	1,	1992
DIVISION/DISTRICT: FCC	_ _ res	PONSTRIL	ETY 00(Œ:	H61	L40
CORPORATE SERVICES MANAGER: R. M. Sbarat		TELE.		249-		
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED with the FCC on behalf of BellSouth Telecommunications matters; provide advice and counse and interstate access tariffs.	TO EN unicat el rel	TITIES: ions, Inc ating to	Prepar . (BST inters	e and) relatate a	file ting	pleadings to federal scharges
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT the basis of actual time and allocate between	VI MET	HODOLOGY: on the b	Charg asis o	e 1009 f inve	to estme	BST on mt.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: BST provi interstate access tariff which is subject to performed benefits both companies. It is apponent the basis of investment because each companies related to the proportion of each section of the proportion of each section of the proportion of the proportion of the proportion of the proportion of the provide general advice concerning application activities of BellSouth Enterprises and affile	the operations become a series of the companion of the co	versight of the state of the st	of the locate om the stment.	FCC. costs work	The of perf	work the work corned is
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUI None	BSIDIA	RIES (PB):			· · · · · · · · · · · · · · · · · · ·
SECTION 7 RECOMMENDED: RIVER TO SECTION 1		DATE:	July	21, 1	992	
TITTE: General Attorney						
APPROVED: Robert W. O'Reill		DATE: _	7/23/	19Z	-	<u></u>
Vice President & Associate TITIE: General Counsel	AL:	65	RC:	HE(OH61	

KEM 1015/92

**********		*********	
SECTION 1			1 1 1001
DEPARTMENT:	Legai	_ EFFECTIVE D	ATE: July 1, 1991
DIVISION/DISTR	HCT: FCC	RESPONSIBIL	ITY CODE: H61150
CORPORATE SERV	ICES MANAGER: M. Robert Suthe	rland TE	LE. NO. 249-2647

pleadings to F	CC on behalf of Southern Bell	and South Cent	tral Bell; give legal
	ral regulatory matters; advis		
advise on rate	of return matters; advise on	accounting ma	tters; advise on
separation mat to rate of ret	of return matters; advise on ters; advise on cost allocati- urn regulation.	on matters; adv	vise on alternatives
SECTION 3 COST CAUSATIVE Bell and South allocator.	CORPORATE FUNCTIONS ASSIGNME Central Bell on basis of inv	NT METHODOLOGI estment; chargo	: Charge 85% to Southern : 15% through general
**********	*******************	*********	
and South Cent	ORTING METHODOLOGY: This wor ral Bell. Some FCC work bene sonable basi s for allocating	fits all BellSo	outh entities. Investmen
SECTION 5 DESCRIPTION OF	SERVICES PROVIDED ON A PROJE	CT BILLING BAS	IS (PS, PN, PF):
SECTION 6 DESCRIPTION OF	SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (P	B):
None			
SECTION 7 RECOMMENDED:	Most Influeland	DATE:	June 10, 1991
TITLE:	General Attorney	_	
APPROVED:	Willmed Heefil	DATE:	June //, 1991
TITLE:	General Attorney	AL: _60	RC: H61100

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ECTION 1 EPARTMENT:]	Legal	EFFECTIV	E DATE: <u>JULY</u>	1. 1992
IVISION/DIS	TRICT: FCC	RESPONSI	BILITY CODE:	н61150
OPPOPATE CEI	RVICES MANAGER: M. Robert	Sutherland T	EL. NO. 249-	2647
CAPURATE SE	************************	**********		
leadings to legal advice latters; advi dvise on ser liternatives n appellate	of CORPORATE FUNCTIONS PRO FCC on behalf of BellSout on federal regulatory mat ise on rate of return matt paration matters; advise of to rate of return regulat matters resulting from FC	th Telecommunicativers; advise on a cost allocation. Represent C actions.	ions, Inc. () affiliated in accounting manda	BST); give nterest tters; dvise on
ECTION 3	VE CORPORATE FUNCTIONS ASS 5% to BellSouth Enterprise cator.	GIGNMENT METHODOL	OGY: Charge harge 10% th	85% to rough
ppellate wor	PPORTING METHODOLOGY: Think benefits BSE directly.	s work primarily Remaining FCC w	benefits BS ork benefits	T. Some
ECTION 5 ESCRIPTION C	OF SERVICES PROVIDED ON A	PROJECT BILLING	BASIS (PS, P	N, PF):
one				
ECTION 6 ESCRIPTION C	OF SERVICES NOT CHARGEABLE	TO SUBSIDIARIES	(PB):	********
one	·			
ECTION 7 ECOMMENDED:	most futher las	DAT	E: July 7.	1992
TITLE:	General Attorney	·		
APPROVED:	Robert W. O' Nevi	DA1	E: July .	1992
TITLE:	Vice President and Associ General Counsel	iate AL: 6	55 RC:	неон61
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SECTION 1
DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: RESPONSIBILITY CODE: S20110 - H61196
CORPORATE SVCS. MGR.: DAVID RICHARDS TEL. NO. (202) 463-4155
SECTION 2
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Preparation and filing of applications for paging and cellular
authorizations and transfer and assignment applications,
monitoring of regulatory developments at the FCC and legislative
initiatives on Capitol Hill that involve any aspect of radio spectrum, and support to other members of BellSouth DC concerning
radio spectrum issues and general legal matters.
·
SECTION 3
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Charge 90% to BellSouth Enterprises; charge 10% to Southern Bell
and South Central Bell
**=====================================
SECTION 4
RATIONALE SUPPORTING METHODOLOGY:
Most of my time is spent on matters that directly concern
BellSouth Enterprises or one or more of its subsidiaries, such as
BellSouth Mobility Inc. or MCCA. My activities on behalf of
Southern Bell and South Central Bell amount to 10% of my time.
SECTION 5
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS
(PS, PN, PF):
**** -** * -** *
######################################
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES MOT CRARGEABLE TO SUBSIDIARIES (PB):
SECTION 7
RECOMMENDED: 1/9/91
TITLE: General Attorney
12 1 cc
APPROVED: - // DECEMBELL DATE: 7/10/9/
TITLE CORETAL Attorney N. 60 BC. W. 100 14-
TITLE: General Attorney AL: 60 RC: H61100 Yr,

********************	大型工程 PS S 并产生的 10 10 10 10 10 10 10 10 10 10 10 10 10
SECTION 1 DEPARTMENT: LEGAL	EFFECTIVE DATE: July 1, 1992
DIVISION/DISTRICT:	RESPONSIBILITY CODE: S20110/H61190
CORPORATE SERVICES MANAGER: DAVID 6.	RICHARDS TELE. NO. (202) 463-4155
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS Preparation and filing of applications for paging a assignment applications, monitoring of regulatory d on Capitol Hill that involve any aspect of radio sp D.C. concerning radio spectrum issues and general 1	nd cellular authorizations and transfer and evelopments at the FCC and legislative initiatives ectrum, and support to other members of BellSouth
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS Charge 80% to BellSouth Enterprises; charge 20% to	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Most of my time issuent on matters that directly comore of its subsidiaries, such as BellSouth Mobilit of BellSouth Telecommunications, Inc. amount to 20%	y, Inc. or NCCA. My activities on behalf
SECTION 5 DESCRIPTION OF SERVICES PROVIDED O (PS, PN, PF):	N A PROJECT BILLING BASIS
None	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGE	
None	
SECTION 7 RECOMMENDED: Wind hoursel	DATE: 7-24-92
TITLE: CEMERAL ATTORNEY	
APPROVED: Robert W. O' new	DATE: 1/29/92
TITLE: Vice President & Associate General Counsel	AL: 65 RC: HEOH61
_ COSTA CONSCI	KEM 1015/92

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SECTION 1 DEPARTMENT:	Legal		EFFECTIVE D	ATE: Jul	y 1, 1991
DIVISION/DIST	RICT: Human B	lesources	RESPONSIBIL	ITY CODE:	H61200
CORPORATE SER	VICES HANAGER:	Keith W. Kochl	er TE	LE. NO2	249-2678
SECTION 2 DESCRIPTION O	F CORPORATE FUN	ICTIONS PROVIDED	TO ENTITIES:		
		nn Resources mate ources attorneys			
Charge 27% to allocate betw	BellSouth Tele	CTIONS ASSIGNMENT of investment allocator.	on the basis	of actual	
SECTION 4 RATIONALE SUP	PORTING METHODO	LOGY:	*********	**********	
the other Bel	South Companies	sues and policy and this method s in proportion	lology is appr	opriate be	cause my
SECTION 5 DESCRIPTION OF	F SERVICES PROV	IDED ON A PROJEC	T BILLING BAS	IS (PS, PN	PF):
SECTION 6 DESCRIPTION OF	SERVICES NOT	CHARGEABLE TO SU	BSIDIARIES (P	==d====== B):	
	•				
SECTION 7 RECOMMENDED:	Koduk	relly	DATE:	6/7/9	1
TITLE:	General Attor	rney			
APPROVED:	11 Ptoon	Aller 1	DATE:	6/10	/9/
TITLE:	General Attor	ney	AL: 60	RC:	H61100

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SECTION 1 DEPARTMENT:	Legal		_ EFFEC	TIVE DA	TE: JU	LY 1, 1992
DIVISION/DIST	RICT: Human Res	ources	_ RESPO	NSIBILI	TY CODE	: H61200
CORPORATE SER	VICES MANAGER:	Keith W. Kochle	r	TEL	NO. 24	9-2678
Provide legal ad	vice on Human Res	CTIONS PROVIDED ources matters and various BellSouth	provide ac		d assista	nce to the
SECTION 3 COST CAUSATIVE	E CORPORATE FUN	CTIONS ASSIGNME	NT METHOI	DOLOGY:	: C # & & & & E E I	
Directly assign e general allo		BBS, and 5% to B	SE. Assign	n the ba	lance (60	Z) through
reflects work the entity. The bal issues and police SECTION 5	at directly and spane of my time, and y questions that productions that produced by assigned	LOGY: The perce pecifically is per and therefore my construct through the general IDED ON A PROJE	formed on lost, involved the other Bear allocate	behalf oves Huma ellSouth	f the ide n Resource companie	ntified es/Legal s and that
SECTION 6 DESCRIPTION OF	F SERVICES NOT	CHARGEABLE TO S	UBSIDIAR:	IES (PB	:	E = = = = = = = = = = = = = = = = = = =
none	1.					
SECTION 7 RECOMMENDED:	M.b.	wh		DATE:	August 1	1, 1992
TITLE:	General Attorne	у	<u> </u>			
APPROVED:	Robert W. O'Re	il)		D	ATE: 8//9	9/92
TITLE:	Vice President General Counse		_ !AL: :	. 65	RC:	неон61
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SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: ANTITRUST RESPONSIBILITY CODE: H61300
CORPORATE SVCS. MGR.: MARK D. HALLENBECK TEL. NO. 249-2690
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide legal advice on matters relating to the Modification of Final Judgment (MFJ) and general antitrust matters. This includes drafting pleadings to file with the Court responsible for the MFJ.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 50% to Southern Bell and South Central Bell on the basis of actual time and allocate between them on the basis of investment; charge 35% to BellSouth Enterprises; charge 15% through general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: A study of my activities indicates a majority of work involves regulated operations and investment is the most appropriate way to allocate costs. The remainder of my work benefits BellSouth Enterprises and BellSouth Corporate in the percentages set forth.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: Mark C). Hallmbeck DATE: 7/1/91
TITLE: General Attorney
APPROVED: [LECTION DATE: 7/6/9]
TITLE: General Attorney AL: 60 RC: H61100
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SECTION 1					
DEPARTMENT: _	Legal	EFFECTIVE DATE	: July 1, 1992		
DIVISION/DIST	RICT: Antitrust	RESPONSIBILI	TY CODE: <u>H61300</u>		
	· · · · · · · · · · · · · · · · · · ·				
CORPORATE SER	VICES MANAGER: Mark D. Halle	enbeck TELE. NO	249-2690		
********			************		
SECTION 2	,		•		
DESCRIPTION OF	F CORPORATE FUNCTIONS PROVIDE	ED TO ENTITIES:			
Provide legal	advice on matters relating	to the Modificati	on of Final		
Judgment (MFJ) and general antitrust matte	ers. This includ	es drafting		
pleadings to	file with the Court responsil	ble for the MFJ.			
•	_				
******	*******************	***********	*****		
SECTION 3			•		
COST CAUSATIV	E CORPORATE FUNCTIONS ASSIGN	MENT METHODOLOGY:	·		
Charge 50% to	BellSouth Telecommunications	s, Inc. on the ba	sis of actual		
time and allo	cate on the basis of investme	ent; charge 31% t	o BellSouth		
Enterprises:	charge 19% through general a	llocator.			
			·		
*******			************		
SECTION 4		•			
RATIONALE SUP	PORTING METHODOLOGY: A study	y of my activitie	s indicates a		
majority of w	ork involves regulated opera-	tions and investm	ent is the most		
appropriate w	ay to allocate costs. The re	emainder of my wo	rk benefits		
BellSouth Enterprises and BellSouth Corporation in the percentages set					
forth.					
			•		
SECTION 5					
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):					
None					
	*=====================================		****		
SECTION 6					
DESCRIPTION O	F SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PE	i):		
None	•				
SECTION 7					
	- a databas		10/05/05		
RECOMMENDED:	Mark C. Hallerbeck	DATE: _	10/22/92		
TITLE:	General Attorney				
	Print of our		10/10/04		
APPROVED:	Robert W. O'Roll	DATE:	10/02/92		
	Vice President and Associate				
TITLE:	General Counsel	AL:65	RC: <u>HEOH61</u>		
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DEPARTMENT: LEGAL EFFECTIVE DATE: July 1, 1991
DIVISION/DISTRICT: Antitrust RESPONSIBILITY CODE: H61310
CORPORATE SVCS. MGR.: Michael J. Schwarz TELE. NO. 249-2655
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide legal advice on matters relating to the Modification of Final Judgment (MFJ) and general antitrust matters. This includes drafting pleadings to file with the Court responsible for the MFJ.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 70% to Southern Bell and South Central Bell on the basis of actual time and allocate between them on basis of investment; charge 10% to BellSouth Enterprises; charge 20% through general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Review of work load indicated majority of work involved regulated operations. Reassignment of responsibilities among group increased amount of work done for regulated companies. Investment was felt to be an appropriate way to allocate the time between the two operating telephone companies. In addition, work is performed specifically for BellSouth Enterprises and BellSouth Corporation.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
NONE SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: MICHAEL Shuare DATE: 6-17-41 TITLE: General Attorney
APPROVED: (Aleca Ht Refer DATE: 6/2/91
TITLE: General Attorney AL: 60 RC: H61100

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SECTION 1 DEPARTMENT:	Legal			EFFECT	IVE DATE:	July	1, 199
DIVISION/DIST	RICT: A	ntitrust		RESPO	NSIBILITY	CODE:	H6131
CORPORATE SER	VICES MANA	EER: Micha	el J. Scl	nwarz	TELE. N	0. 249	-2655
SECTION 2 DESCRIPTION O advice on mat antitrust mat responsible f	ters r ela t: ters. Thi:	ing to the sincludes	Modificat	tion of	Final (MF	J) and	genera
SECTION 3 COST CAUSATIV to BellSouth allocate on t charge 20% th	Telecommun he basis o	ications, J f investmer	inc. on that; charge	he basis	of actua	l time	and
SECTION 4 TIONALE SUP of work conti to be an appr telephone com BellSouth Ent	PORTING NE nued to in opriate was pany. In	volve regul y to alloca addition, v	lated oper te the tr vork is p	rations. ime betweer formed	Investmeen the o	ent was peration	s felt ng
SECTION 5 DESCRIPTION O Provided advi independent t	ce on MFJ	matters du	ing revi	ew of op	erations	of an	
SECTION 6 DESCRIPTION O None	F SERVICES	NOT CHARGI	CABLE TO	SUBSIDIA	RIES (PB)	:	
SECTION 7				÷			
RECOMMENDED:	Michai) J Sohur	a.		DATE: () c	\$ 16,19	72
TITLE:	General A	ttorney					
APPROVED:	Robert W.	O'Nell	·	<u></u> ·	DATE: _	10-13-94	<u></u>
TITLE:	Vice Pres General C	ident and a	Associate 	AL:	65	RC:	неон6
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SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: ANTITRUST RESPONSIBILITY CODE: H61320
CORPORATE SVCS. MGR.: FREDERICK W. JOHNSON TEL. NO. 249-2692
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide legal advice on matters relating to the Modification of Final Judgment (MFJ) and general antitrust matters. This includes drafting pleadings to file with the Court responsible for the MFJ. Provide legal advice on matters relating to contracts with the Federal Government. This includes reviewing contracts and filing bid protests.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 20% (10% MFJ; 10% Government Contracts) to Southern Bell and South Central Bell on the basis of actual time and allocate between them on basis of investment; charge 60% to BellSouth Enterprises; charge 20% through general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Review of work load indicated majority of MFJ work involved unregulated operations. Rearrangement of government contract responsibilities increased amount of government contracts work done for regulated companies. Investment was felt to be an appropriate way to allocate the time between the two operating telephone companies. In addition, work is performed specifically for BellSouth Enterprises and BellSouth Corporation.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): As occurs
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): PB9443
SECTION 7 RECOMMENDED: DATE: 7/1/91
TITLE: General Attorney
APPROVED: Affirm Soften 10 DATE: 7/2/91
TITLE: General Attorney AL: 60 RC: H61100

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SECTION 1	EGAL EFFECTIVE DATE: JULY 1, 1992
DEPARTMENT: L	ELLECTIAN DATE: AANT 11 1325
DIVISION/DIST	RICT: ANTITRUST RESPONSIBILITY CODE: H61320
	s. MGR: FREDERICK W. JOHNSON TEL. NO.: 249-2692
SECTION 2	
DESCRIPTION O	F CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide
legal advice	on matters relating to the Modification of Final
Juagment (Mr)) and general antitrust matters, including drafting file with the Court responsible for the MFJ.
Provide legal	advice on matters relating to contracts with the
Federal Gover	nment, including reviewing contracts and filing bid
protests. Pr	ovide legal advice concerning pending legislation
and general c	orporate matters such as audits.
SECTION 3	
	E CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Charge 27% to	BellSouth Telecommunications on the basis of actual
time; charge	31% to BellSouth Enterprises; charge 42% through
general alloc	ator.
SECTION 4	
	PORTING METHODOLOGY: Review of work load indicated
that MFJ work	involved unregulated operations. Rearrangement of
government co	ntract responsibilities increased amount of
government co	ntracts work done for regulated companies. Work on
legislation a	nd audits is applicable to all BellSouth companies.
In addition, Enterprises a	work is performed specifically for BellSouth nd BellSouth Corporation on a project billing basis.
SECTION 5	
	F SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS,
PN, PF): As	
SECTION 6	
	F SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
PB9443	

SECTION 7	
RECOMMENDED:	DATE: 07/24/92
TITLE:	General Attorney
	0 4 1 1 1 200
APPROVED:	Robert W. O'Reel DATE: 07/27/92
	Vice President and
TITLE:	Associate General Counsel AL: 65 RC: HEOH61
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SECTION 1	
DEPARTMENT: LEGAL	EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: ANTITRUST	RESPONSIBILITY CODE: H61330
CORPORATE SVCS. MGR.: ALAN L. SI	LVERSTEIN TEL. NO. 249-2694
legal advice to all BellSouth conprovide in-house coordination o	NS PROVIDED TO ENTITIES: Provide mpanies on antitrust matters, and f antitrust suits. Prepare and nd pleadings to various agencies.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTION Charge 60% to Southern Bell and of actual time and allocate	
level, and advice provided to a operating companies. Investment allocation between them because company in proportion to its its	SY: Work done at the federal Services, benefit both regulated nt is an appropriate basis for e work benefits each operating nvestment. Of the remaining 40 ork benefits Enterprises, and the all its subsidiaries.
SECTION 5	ON A PROJECT BILLING BASIS (PS,
SECTION 6 DESCRIPTION OF SERVICES NOT CHAP	RGEABLE TO SUBSIDIARIES (PB): As
SECTION 7 RECOMMENDED: 12. 7 Liliand	DATE: 7/3/9/
TITLE: General Attorney	ELCO DATE: 7/5/6/
APPROVED:	DATE: //3///
TITLE: GENERAL ATTORNEY	AL: 60 RC: H61100

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SECTION 1 DEPARTMENT: LEGAL E	FFECTIVE DATE: JULY 1. 1992
DIVISION/DISTRICT: ANTITRUST R	ESPONSIBILITY CODE: H61330
CORPORATE SVCS. MGR: ALAN L. SILVERS	TEIN TEL. NO.: 249-2694
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS Pilegal advice to all BellSouth compan provide in-house coordination of ant submit antitrust-related forms and p	ies on antitrust matters, and itrust suits. Prepare and leadings to various agencies.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A Charge 55% to BellSouth Telecommunic time; charge 35% to BellSouth Enterp general allocator.	SSIGNMENT METHODOLOGY: ations on the basis of actual
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: 5 BellSouth Telecommunications and 35% Enterprises. The remainder benefits subsidiaries.	benefits BellSouth
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON PN, PF): As occurs.	A PROJECT BILLING BASIS (PS,
SECTION 6 - DESCRIPTION OF SERVICES NOT CHARGEAB OCCURS.	LE TO SUBSIDIARIES (PB): As
SECTION 7	
RECOMMENDED: Plan & Silvente	DATE: 07/24/92
TITLE: General Attorney	·
APPROVED: Robert W. O'Null	DATE:07/\$7/92
Vice President and TITLE: <u>Associate General Coun</u>	sel AL: 65 RC: HEOH61
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	local	PRECEIVE DIME.	
DEPARTMENT:	<u>Intellectual</u>	EFFECTIVE DATE: _	
DIVISION/DISTR		RESPONSIBILITY CO	DE: <u>H61340</u>
CORPORATE SERV	ICES MANAGER: Sand	ra J. Evans TELE.	NO. 2 <u>49-271</u> 4
SECTION 2			
	CORPORATE FUNCTION	S PROVIDED TO ENTI	TIES: Advise
	adoption and use of		
inventions, co	pyri ght able materia:	ls and trade secre	ts, obtain
trademark, pat	ent and copyright p	rotection of intel	lectual
property, prote	ect the company aga:	inst the misuse of	third party
intellectual p	roperty rights, enfo	orce the company's	intellectual
property right:	s against others, a	nd negotiate and d	raft license
agreements, no	ndisclosure agreeme	nts and other rela	ted documents.
SECTION 3	2 = = = 		2222222222
	CORPORATE FUNCTIONS	C ACCICNMENT METHO	DOLOGY.
	Southern Bell and Se		
of actual time	and allocate between	on them on bacic o	f investment.
charge 35% to 1	BellSouth Enterprise	es: charge 30% thr	nuch ceneral
allocator.	· · · · · · · · · · · · · · · · · · ·	or, charge bot the	ough general

SECTION 4			
RATIONALE SUPPO	ORTING METHODOLOGY:	Trademarks and p	atents
developed by the	he Bell Sou th compani	ies will be owned	bv BellSouth
Corporation and	d the advice given to	to subsidiary comp	anies protects
the ownership	interest of BellSout	th Corporation. W	hile copy-
rights and trac	de secrets are owned	l by the individua	1
subsidiaries, t	the protection of su	ch intellectual p	roperty is of
general benerit	t to all of the Bell	South companies.	
SECTION 5			
_	SERVICES PROVIDED	ON A PROJECT BILLT	NG RASTS
(PS, PN, PF):			NG DASIS
• • • • • • • • • • • • • • • • • • • •			4

SECTION 6			
DESCRIPTION OF	SERVICES NOT CHARGE	EABLE TO SUBSIDIAR	IES (PB):
Assist in the a	cquisition process	by providing inte	llectual
property advice	regarding due dili	gence matters.	
SECTION 7			**=======
RECOMMENDED:	Juda /	DATE:	6/6/91
TITLE: Co	est Assignment Admin	nistrator	•
APPROVED:	William 1846ty	[.[]_ DATE:	6/6/91
TITLE: Ge	eneral Attorney	AL: 60	RC: <u>H61100</u>

SECTION 1	tomal	• •	effe	CTIVE	DATE:	July :	1, 1992
DEPARTMENT:	Intelle	ectual					
DIVISION/DISTR			RE	SPONSI	BILIT	Y CODE:	H61340
CORPORATE SERV	TICES MANAGER:	Sandra J. I	evans	TELE.	NO	249-271	4
SECTION 2							
DESCRIPTION OF	CORPORATE FUN	CTIONS PROVE	DED TO E	NTITIE	es: H	andle a	ll lawsuits
brought agains	et BellSouth Co	rooration at	nd regard	ing th	ie adoi	otion a	na use or
trademarks th	ie protection o	f inventions	. copvri	GUCADI	.e mat(BLIGTP (and trade
coorate ohtai	n trademark. Di	atent and co	povriant	protec	ction (or inte	TIECENAT
arabartu arat	ect the Commen	w against ti	ie mislise	OI TO	lira Di	arty in	CSTICCENST
nroperty right	rs anforce the	company's i	intellect	ual Di	opert	y llynt:	s against
others, and ne	egotiate and dra	aft license	agreemen	its, no	maisc.	Tosare	agreements
and other rela	ted documents.						

SECTION 3	CORPORATE FUN	PTTONE 38511	NMENT ME	тнорол	OGY:	Charge	35% to
PollSouth Tole	communications	Inc on t	ne basis	of act	ual t	ime and	allocate
perisonry tere	on basis of inv	estment: cha	rge 35%	to Bel	lSout	h Enter	prises;
arge 30% the	rough general a	llocator.					
		******	*****		*****		
SECTION 4						_	
RATIONALE SUP	PORTING METHODO	LOGY: Trade	emarks an	id pate	ents d	evelope	d by
the BellSouth	companies will	be owned by	y BellSou	ith Coi	porat	ion and	the
advice given i	to subsidi arv c	ombanies DIG	otects tn	se owne	granip	intere	St OI
BellSouth Corp	poration. Whil	e copyright:	s and tra	ide sed	crets	are own	ea by
the individual	subsidiaries,	the protect	tion of s	ucn 11	itelle	ctual p	robercy
is of general	benefit to all	or the Ret.	isouth co	mhanra			
SECTION 5				· · · · ·		•	
DESCRIPTION OF	F SERVICES PROV	IDED ON A P	ROJECT BI	LLING	BASIS	(PS, P	N, PF):
None							
SECTION 6	# 2 2 4 11 11 11 11 11 11 11 11 11 11 11 11 1	4646545556					
	F SERVICES NOT	CHARGEABLE '	ro subsid	DIARIE:	5 (PB)	: Assi	st in the
acquisition of	rocess by provi	ding intell	ectual pr	operty	y advi	ce rega	rding due
diligence mat	ters.		-		-		-
*****		********					
SECTION 7	- Br. 1	1 22-	_	D. 1	TE:	10/13/	92
RECOMMENDED:			<u> </u>	DA.	TE:	10 1/21	<u> </u>
TITLE:	Canacal Attorn						
11176:	General Attorn	<u>.ey</u>					
APPROVED:	Robert 46 0.7	Zeel T	<u></u>	DA	TE: _	10-13-92	
	Vice President	and Associ	3+0				
TITLE:	General Counse	=	Al Al	L:	65	RC: H	EOH61
		-	•	-			<i>s</i>
213		•				+	KEM
				FØ1KØ6M	981551		1115197

		为 <i>这个国际</i> 社会会是基础与基础实现的基础的	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
SECTION 1 DEPARTMENT:	Legal	EFFECTIVE DATE: _	
DIVISION/DISTRI	CT:Litigation	RESPONSIBILITY CO	DE: H61350
CORPORATE SERVI	CES HANAGER: Richard F.	. Browne TELE. NO	249-2720
중심용학교 학교 중국 중국 중국 등학교			•
against BSC with for BSC & BS Tele security group &	the exception or repor r	VIDED TO ENTITIES: Handle aw cases; provides record vides legal advice to the Telecommunication, Inc. into by BSC.	RSC data
SECTION 3 COST CAUSATIVE	CORPORATE FUNCTIONS ASS		of actual time South Enterprises.
(1) directly of business as pro- is an appropri- of BellSouth E	n behalf of BSC which be ovided above; (2) to the ate method of determining nterprises.	legal services are render nefit insures to regulate regulated companies in w g basis for allocation; a PROJECT BILLING BASIS (P	hich case investment nd (3) on behalf
NONE			
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHARGEABLE	E TO SUBSIDIARIES (FB):	
**********		3.45 2.46 3.46 3.45 3.45 3.45 3.45 3.45 3.45 3.45 3.45	
SECTION 7 RECOMMENDED:	Kedney History	ne DATE: _3	B1/9/
TITLE:	Post Assignment Admin	istrator	11
APPROVED:	William & Hay	fel DATE:	5/31/91
TITLE:	General Attorney	AL: 60 R	C: <u>H61100</u>
こと 非 日本 女 本 本 ま こ 一 年 東 男		•	

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SECTION 1 DEPARTMENT:	Legal			EF	FECTI	VE DATE	July	21, 1992
DIVISION/DIST	RICT:	Litigat	ion	•	RESPO	NSIBILI'	Y CODE:	R61350
CORPORATE SERV	ICES MAI	NAGER:	Richard F.	Browne	1	ELE. NO	249-2	720
SECTION 2 DESCRIPTION OF lawsuits brough law cases; property bellsouth Telephone assistance to concerning the approve all concerning the approximation approximation approve all concerning the approximation appro	CORPORA The again pride re- communication communication BellSouth	ATE FUNC nst Bell cord ret cations, cations th Corpo cational entered	TIONS PROV South Corp ention adv Inc. (*BS Data Secur ration and sentencir	VIDED TO coration vice for strain produced from the correct produced f	ENTI with Bell covide oup, pouth 3 clines th Cor	the exc South Co legal or rovide of Telecommiss and neg	ception orporatind vice to advice a dvice a unication optiate	of labor on and to the and ons, Inc.
SECTION 3 COST CAUSATIVE BellSouth Tele on the basis of	communi	ations,	TIONS ASSI Inc. on t	GNMENT he basi	METHO s of	DDOLOGY:	Charge time and	e 100% to i allocate
DECTION 4 RATIONALE SUPE two ways: (1) inures to regulation (2) to the regulation of determined of determined (2)	direct: lated as gulated	ly on be nd n o n-r companie	half of Be egulated t s in which	llSouth ousiness case i	n Corp s as p	poration or ovided	which habove;	enefit and
SECTION 5 DESCRIPTION OF	SERVIC	es Pro vi	DED ON A I	ROJECT	BILL	ING BASI	S (PS, I	PN, PF):
None SECTION 6 DESCRIPTION OF	F SERVIC	es not c	HARGEABLE	TO SUBS	SIDIA	RIES (PB):	. 6 % 5 % 5 % 6 6 7 7 5
None								
SECTION 7 RECOMMENDED:	Bulan	1 Asu	oun		_	DATE: _	16-7-	92
TITLE:	General	Attorne	· y					
APPROVED:	Robert	4 O'Ne	ul			DATE:	10-13-9	72
TITLE:		esident Counsel	and Assoc	iate	AL:	65	RC:	HEOR61
215				•			ŧ.	KEM 113k

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SECTION 1 DEPARTMENT: Legal EFFECTIVE DATE: July 1, 1991
DIVISION/DISTRICT: Corporate RESPONSIBILITY CODE: H61400
CORPORATE SERVICES MANAGER: Clarence B. Manning TELE. No. 249-2700
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Compliance with all foreign, federal and state securities laws, SEC rules and regulations, state and foreign corporate laws, stock exchange requirements (foreign and domestic) and other miscellaneous corporate matters.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 38% to Southern Bell and South Central Bell on the basis of actual time and allocate between them on basis of investment; charge 62% through general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Primary work involving federal securities laws benefits both regulated operating companies. Investment is an appropriate basis for allocation between them because the work benefits the operating companies in proportion to each company's investment. Remainder of work benefits all entities and should be shared by all companies on the basis of the general allocator. Specific merger and acquisition work is captured and billed to the non-regulated entity involved.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): Certain financings for non-regulated entities; foreign stock exchange requirements.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): Legal advice concerning corporation and securities laws regarding non- regulated entities (LIN merger proposal).
SECTION 7 RECOMMENDED: Wave Allenn DATE: June 7, 1981
APPROVED: William Holding DATE: June 10/9/
TITLE: General Attorney AL: 60 RC: H61100

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1				
DEPARTMENT: _	<u>Legal</u>		_ EFFECTIVE D	ATE: <u>JULY 1, 1992</u>
DIVISION/DIST	TRICT: Cor	porate	RESPONSIBI	LITY CODE: H61400
CORPORATE SER	RVICES MANAGER:	Clarence B.	Manning TEL	E.NO. 249-2700
Compliance wi and regulation	ith all foreign ons, state and	NCTIONS PROVIDE a, federal and s foreign corpora lomestic) and ot	tate securitie te laws, stock	s laws, SEC rules exchange ous corporate
Charge 35% to				Y: % through general
Primary work c rating com becween them to each compa should be sha Specific merg regulated ent	panies. Invested because the working investment of the comment of	ral securities tment is an apport ork benefits the t. Remainder o	ropriate basis operating com f work benefit asis of the ge	for allocation panies in proportion s all entities and neral allocator.
	cings for non-	VIDED ON A PROJ regulated entit		SIS (PS, PN, PF): tock exchange
Legal advice		CHARGEABLE TO : poration and segar proposal).		_ •
SECTION 7 RECOMMENDED:	Clavensol	Many	DATE:	7/16/92
TITLE:		ment Administra	tor_	
APPROVED:	Robert W. O	'Yfrell		DATE: 7/20/92
TITLE:	Vice President General Couns	and Associate	AL: <u>65</u>	RC: <u>HEOH61</u> KEW
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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: APRIL 1, 1992
DIVISION/DISTRICT: CORPORATE RESPONSIBILITY CODE: H614100
CORPORATE SERVICES HGR.: DONALD CRANE, JR. TEL. NO. 249-3875
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide counsel to BSHQ and Board of Directors on corporate law and practice; coordination of actions and materials requiring Board approval; advice and review as to shareholder matters, proxy development, and corporate governance practices; compliance with all foreign, federal and state securities laws, SEC rules and regulations, state and foreign corporate laws, stock exchange requirements (foreign and domestic) and other miscellaneous corporate matters.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: General allocation
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Functions directly support shareholder relations activities, general corporate and financial, and BSHQ Board of Directors which in turn benefits all entities. (No methodology identified that would more accurately allocate services provided.) Work for specific entities or related to mergers/acquisitions is captured and billed to the non-regulated entity involved.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): Financings/corporate or securities advice to discrete entities.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): As occurs
SECTION 7 RECOMMENDED: DATE: April 1, 1992 TITLE: General Attorney
APPROVED: Robert W. O'Reill DATE: 4-5-92
Vice President & Associate TITLE: General Counsel AL: 65 RC: HEOH61

HELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

DEPARIMENT:	LECAL		क्रमका 	rive date	· July	1. 1992
TELESCALES .			•			
DIVISION/DIS	TRICT: COMPORATI	<u> </u>	RESPO	SIBILITY	COODE: H	61410
CORPORATE SE	RVICES MANAGER:	Donald F. Crane,	Jr.	TELE. N	0	3875
Directors on corp ice and review as h all foreign fo	OF CORPORATE FIRM porate law and practic to shareholder matte ederal and state secure requirements (foreign	ce; coordination of ers, proxy developme rities laws. SEC rul	ent and co es and re	rporate gove gulations, s	rnance pra tate and f	ctices; compliance oreign corporate
SECTION 3	VE CORPORATE FUNC	CHICAGO ACCICANOS	en Merikan	MT 050.		· ·
COST CAUSALL	General allocation	TIME VERTONIE	il Merino	wilder.		
	General allocation					
eral corporate as hodology identificated to merges SECTION 5	PPORTING MEIDODOING financial, and BSH ied that would more a rs/acquisitions is care. OF SERVICES PROVI	O Board of Directors courately allocate s ptured and billed to	which in services pothe non-	turn benefi rovided.) V regulated er	ts all ent fork for sp itity invol	ecific entities ved.
SECTION 6	OF SERVICES NOT C	HARGEABLE TO SU	BSIDIAR	DES (PB):	·	
SECTION 6 DESCRIPTION (OF SERVICES NOT (HARGEARIE TO SU	BSIDIAR	DES (PB):		
SECTION 6 DESCRIPTION (· · · · · · · · · · · · · · · · · · ·	0		DES (PB):	July 17, 1	992
SECTION 6 DESCRIPTION (As occurs SECTION 7	Dould 1	0			July 17, 1	992
SECTION 6- DESCRIPTION (As occurs SECTION 7 RECOMMENDED:	Assistant Secretary Rebert H.	Clark	I		July 17, 1	

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RELLSOUTH READQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: Legal	EFFECTIVE DATE: _JULY 1, 1992
DIVISION/DISTRICT: Tax	RESPONSIBILITY CODE: H61500
CORPORATE SERVICES MANAGER: Albert G. Moo	ore, Jr. TEIE. NO. 404-249-2730
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED Advise on tax, benefit planning, and review benefit plans; IRS audit supportant comment on legislation and admining rulings; acquisition planning.	compliance: plan, draft, and
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT Charge 10% to Bellsouth Enterprises; Telecommunications, Inc.; charge 50%	Wr MERDOLOGY: charge 40% to BellSouth through general allocator.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Federal and unregulated companies. The major and all employees and supports the other description of the support of the suppor	income taxes affect both regularity of my work affects all complete departments at BellSouth Complete on IRS audit, appeals, and languages, and state tax many fanning, advice, and compliance
respect to Bellsouth Interprises and SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT Financings for unregulated entities.	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SERVE Benefits and tax analysis and planning start-up ventures.	
	DATE: 2/13, 1992
APPROVED: Resident & Associate	DATE: 7/13/92

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BELLSOUTE HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1	######################################	. 42242444444	************
DEPARTMENT:	Legal	EFFECTIVE DATE:	
DIVISION/DISTRI	CT: <u>Tax</u>	RESPONSIBILITY CO	DE: H61520
CORPORATE SERVI	CES MANAGER: SusanR. Boltacz	TELE. NO	249-2736
tax matters aff matters, tax ac negotiations, d requests to IRS	CORPORATE FUNCTIONS PROVIDED 1 ecting any BellSouth company (counting, restructurings, tax rafting and reviewing relevant on normalization and reorgani	acquisitions, dispo reporting and with documents). Draft zation tax issues.	ositions, partnership nolding; including and submit ruling Monitor federal tax
Bell and South	CORPORATE FUNCTIONS ASSIGNMENT Central Bell on the basis of a estment; charge 80% to Bellsou	ctual time and allo	ge 20% to Southern cate between them
unregulaged com tion of my time	RTING METHODOLOGY: Federal in panies. Experience over the panies on each. Federal incompanies impact of the panies	east several years in tax issues affect	indicates the propor-
research and pro	SERVICES PROVIDED ON A PROJECT ovide tax planning strategies acluding, but not limited to t	as needed for proje	cts billed to
provide tax plan of tax issues as	SERVICES NOT CHARGEABLE TO SUB ming strategies as needed for and drafting and reviewing docu Nationwide, Paradise	M&A projects (incl	luding negotiation
SECTION 7 RECOMMENDED:	Swan R Bottoc	DATE:06,	/03/91
	General Attorney		,
APPROVED:	Alleant thefall	DATE:	<u>'4 çı</u>
TITLE: _(General Attorney	AL: <u>60</u> RC:	H61100 PS M

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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: Legal	EFFECTIVE DATE: JULY 1, 1992
DEPARTMENT: Legal	EFFECTIVE DATE. OUR I, 1992
DIVISION/DISTRICT: Tax	RESPONSIBILITY CODE: H61520
CORPORATE SERVICES MANAGER: Susan R. Boltacz	TEL NO. 249-2736
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO income tax matters affecting any BellSouth contions, partnership matters, tax accounting, reand withholding; including negotiations, draft documents). Draft and submit ruling requests reorganization tax issues. Monitor federal tadministrative activity. Supervise and particular partnership and tax litigation. Coordinate restructions, and tax litigation accordinate restructions. Advise on selected state income and not associated with federal income tax projects. and interest rate swap transactions and documed uments relating to certain overseas investments. Advise on certain issues involved in a bargaining agreement.	mpany (acquisitions, disposi- estructurings, tax reporting ting and reviewing relevant to IRS on normalization and ax legislative and cipate in administrative ucturing of mobile systems on-income tax matters Advise on and review currency entation. Advise on and review ments of the BellSouth pension
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT BellSouth Telecommunications, Inc. on the basi to BellSouth Enterprises.	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Federal and both regulated and unregulated companies. Expears indicates the proportion of my time spen	perience over the past several
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT Advise, research and provide tax planning stra billed to subsidiaries. No such projects are	tegies as needed for projects currently in process.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSAdvise, research and provide tax planning straprojects (including negotiation of tax issues documents), including, but not limited to the	SIDIARIES (PB): ategies as needed for M&A and drafting and reviewing

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_2CTION 7

RECOMMENDED:

Swan R Bottacy

DATE: 7/2/92

TITLE:

General Attorney

APPROVED:

Robert W. O'Rull

DATE: 7/13/92

Vice President and Associate

TITLE: General Counsel

AL:

65 RC:

HEOH61

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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

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SECTION 1 DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DEPARTMENT: LEGAL EFFECTIVE DATE: JULY 1, 1991
DIVISION/DISTRICT: TAX RESPONSIBILITY CODE: H61530
CORPORATE SVCS. MGR.: GLENN T. INFINGER TELE. NO. 249-2614
SECTION 2
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide
legal advice with respect to miscellaneous tax matters, tax
qualified retirement plans (pension, savings, ESOP), health and welfare plans, executive compensation and miscellaneous fringe
benefits, including funding and investment activities; monitor
legislative, regulatory, and judicial developments.
SECTION 3
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Charge 15% to BellSouth Enterprises; charge 85% through general
allocator.
SECTION 4
RATIONALE SUPPORTING METHODOLOGY: The 15% charged to BellSouth
Enterprises represents a reasonable estimate of time actually
devoted to providing services directly to BellSouth Enterprises and its subsidiary companies.
and its substitutely companies.
SECTION 5
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS
(PS, PN, PF): Legal advice and assistance in connection with
specific merger and acquisition projects, and other BellSouth
Enterprises projects.
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
Assist in various tax and benefits matters on behalf of BellSouth
Enterprises and its subsidiary companies.
SECTION 7 RECOMMENDED: DATE: 7 39
DATE:
TITLE: General Actorney
APPROVED: Alle ou After for DATE: 7/5/91
TITLE: General Attorney AL: 60 RC: H61100
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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

		· · · · · · · · · · · · · · · · · · ·
SECTION 1 DEPARTMENT: LE	EGAL	EFFECTIVE DATE: JULY 1, 199
DIVISION/DISTE	RICT: TAX	RESPONSIBILITY CODE: H615:
	VICES MANAGER: GLENN T. INFING	ER TEL. NO. 404/249-26
SECTION 2 DESCRIPTION OF advise with replans (pension sation and misses)	CORPORATE FUNCTIONS PROVIDED espect to miscellaneous tax main, savings, ESOP), health and scellaneous fringe benefits, is onitor legislative, regulatory	TO ENTITIES: Provide legal tters, tax qualified retiremwelfare plans, executive compactuding funding and investments.
SECTION 3 COST CAUSATIVE Charge 10% to	CORPORATE FUNCTIONS ASSIGNMENTS BellSouth Enterprises; charge	NT METHODOLOGY: 90% through general allocat
represents a reservices direction 5	PORTING METHODOLOGY: The 10% reasonable estimate of time acceptly to BellSouth Enterprises	tually devoted to providing and its subsidiary companie
Legal advice a	F SERVICES PROVIDED ON A PROJE and assistance in connection w rojects, and other BellSouth E	ith specific merger and
Assist in var:	F SERVICES NOT CHARGEABLE TO S ious tax and benefits matters diary companies.	UBSIDIARIES (PB): on behalf of BellSouth Entr
SECTION 7 RECOMMENDED: TITLE:	General Actorney	DATE: 7/27/92
APPROVED:	Robert W. O' New	DATE: 7/27/92
TITLE:	Vire President and Associate General Counsel	AL: 65 RC: HI

BELLSOUTH READQUARTERS COST ASSIGNMENT FORM

************			Marsaharra
SECTION 1			November 1,1992
DEPARTMENT:	Legal	EFFECTIVE DATE:	<u> 3017 1, 1992</u>
DIVISION/DIST	RICT: Tax	RESPONSIBILITY	CODE: H61540
CORPORATE SER	VICES MANAGER: Daniel O	. Bradley TELE. NO.	249-2065
income tax ma acquisitions reviewing rela administrative SECTION 3 COST CAUSATIVE than 5% to Be	E CORPORATE FUNCTIONS AS	lSouth Company (primary ding negotiations, draft tor federal tax legislater federal tax legislater federal tax legislater federal fede	charge no more of actual time
	on the basis of investment of the basis of the bas		at least 95% to
regulated and years indicate tax issues af:	PORTING METHO DOLOGY: For unregulated companies. es the proportion of my fecting regulated companies or proportion to each contract to the second contract to t	Experience over the p time spent on each. F nies typically have an	east several ederal income
SECTION 5 DESCRIPTION OF	F SERVICES PROVIDED ON A	A PROJECT BILLING BASIS	(PS, PN, PF):
research and	F SERVICES NOT CHARGEAB provide tax planning str gotiation of tax issues	rategies as needed for	M&A projects
SECTION 7	Danielo Bradley		
RECOMMENDED: TITLE:	General Attorney	DATE: O	tober 6, 1992
APPROVED:	Robert W. O'Rest	DATE: 4	0/13/92
TITLE:	Vice President and Asso General Counsel	AL: 65	RC: HEOH61

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Governmental
Affairs;
Federal
Relations

BELLSOUTH HEADQUARTERS

COST ASSIGNMENT FORM

DEPARTMENT:	BSDC - Governs	mental Affairs	EFFECTI	VE DATE:	04/01/91
DIVISION/DIS	STRICT: Federal	l Relations	RESPONS	IBILITY COD	DE: S1-H71100
CORPORATE SE	RVICES MANAGER	: Linda Cook	TELEPHO	ne number:	249-2279
DESCRIPTION	OF CORPORATE FI	UNCTIONS PROVIDED TO	ENTITIE	 S:	***********
this informa on BellSouth national bus	tion to BellSou 's existing and	and actions that count the management and post of the future operations of the rederal legislator olders.	olicymak as well	ers. Provi as its posi	de information tion on
COST CAUSATI	VE CORPORATE FU	unctions assignment	METHODOL	OGY:	: EE
100% - Gener	al Allocator				
		•			
RATTONALE SU	PPORTING METHOD	MICCY:			
Impact of is		n is generally corpo			sment of direc
Impact of is benefit to a	sues dealt with specific subsi		(or imp	ractical).	
Impact of is benefit to a	sues dealt with specific subsi	n is generally corpoidiary is impossible	(or imp	ractical).	
Impact of is benefit to a DESCRIPTION N/A	sues dealt with specific subsi	is generally corpoidiary is impossible OVIDED ON A PROJECT	(or imp	ractical). BASIS (PS,	
Impact of is benefit to a DESCRIPTION N/A	sues dealt with specific subsi	n is generally corpoidiary is impossible	(or imp	ractical). BASIS (PS,	
Impact of is benefit to a DESCRIPTION N/A DESCRIPTION MFJ grassroo	sues dealt with specific subsi	is generally corpoidiary is impossible OVIDED ON A PROJECT	(or imp	BASIS (PS,	======================================
Impact of is benefit to a DESCRIPTION N/A DESCRIPTION MFJ grassroo lobbying expenses	sues dealt with specific subsi	is generally corpordidiary is impossible OVIDED ON A PROJECT CHARGRABLE TO SUBS	(or imp	BASIS (PS, (PB):	
Impact of is benefit to a DESCRIPTION MADESCRIPTION MFJ grassroo lobbying experience of the commended:	sues dealt with specific subsition of SERVICES PRODUCES NOT ts lobbying expenses for two r	is generally corpordiary is impossible OVIDED ON A PROJECT CHARGRABLE TO SUBSidense (PB9443) and 1 registered lobbyists	(or imp	PASIS (PS, (PB): laries and	PN, PF): all direct $\frac{10/91}{}$
Impact of is benefit to a DESCRIPTION MADESCRIPTION MFJ grassroo lobbying experience of the commended:	sues dealt with specific subsition of SERVICES PRODUCES NOT ts lobbying expenses for two r	is generally corpordidiary is impossible OVIDED ON A PROJECT CHARGRABLE TO SUBS	(or imp	BASIS (PS, (PB):	PN, PF):
Impact of is benefit to a DESCRIPTION MADESCRIPTION MFJ grassroo lobbying experience of the commended:	sues dealt with specific subsition of SERVICES PRODUCES NOT ts lobbying expenses for two r	is generally corpordiary is impossible OVIDED ON A PROJECT CHARGRABLE TO SUBSidense (PB9443) and 1 registered lobbyists	(or imp	PASIS (PS, (PB): laries and	PN, PF): all direct $\frac{10/91}{}$

SECTION 1	·	
DEPARTMENT:	EFFECTIVE DATE:	
BSDC - Governmental Affairs	07/01/92	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
Federal Relations	S1-H71100	
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
Linda Cook	249-2279	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS P dentify issues, policies and actions that could affect Belliauth and in BellSouth's existing and future operations as well as its position makers and stakeholders.	ROVIDED TO ENTITIES: If provide this information to BellSouth management and policymakers. Provide the information to BellSouth management and policymakers. Provide the information of the provided the information of the information	de information decision
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A 00% - General Allocator	ASSIGNMENT METHODOLOGY:	
RATIONALE SUPPORTING METHODOLOGY:	ment of direct benefit to a specific subsidiary is impossible (or impractical). *	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A NA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAR	BILLING BASIS (PS, PN, PF) :	ered lobbyists
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and essessive section 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAN MFJ grassroots lobbying expense (PB9443) and 10% of enteries at	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB):	ered lobbyists
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and essessive section 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB MFJ grassroots lobbying expense (PB9443) and 10% of calaries as the Dan Murray and Dan Mattoon). SECTION 7	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): Ind all direct lobbying expenses for two registered lobbyists (PB0903) (regist	ered lobbyists
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and essessive properties of issues dealt with is generally corporate-wide and essessive properties of the second of the sec	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): Ind all direct lobbying expenses for two registered lobbyists (PB0903) (regist DATE: July 29 1992	ered lobbyists
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and essessive section 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAR AFJ grassroots lobbying expense (PB9443) and 10% of esteries as the Dan Murray and Dan Mattoon). SECTION 7 RECOMMENDED TITLE: actor-Congressional Affairs —	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): Ind all direct lobbying expenses for two registered lobbyists (PB0903) (regist DATE: July 29 1992	ered lobbyists

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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

	2#2222222224 2222702000	************	
SECTION 1 DEPARTMENT: _	BSDC - Governmental Affairs	EFFECTIVE DATE:	11/01/91
DIVISION/DIST	RICT: Atlanta Office	RESPONSIBILITY (CODE: <u>H71410-S10410</u>
	VICES MANAGER: Linda Cook		10249-2279
SECTION 2	P CORPORATE FUNCTIONS PROVIDED		
plans, human BellSouth Fed	staff support activities concerresources and comptrollers interestal Political Action Committee	rface and administ	ration of the
SECTION 3	E CORPORATE FUNCTIONS ASSIGNMEN		
Same as R. L.	McGuire - composite of direct	reports (G/A stafi	:)
SECTION 4 RATIONALE SUP	PORTING METHODOLOGY:		********
Provides admi	nistrative supp ert for entire G	overnmental Affair	s staff
SECTION 5	F SERVICES PROVIDED ON A PROJEC	_	
SECTION 6 DESCRIPTION O	F SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (PB):	
N/A			
SECTION 7 RECOMMENDED:	Wilcin a. Dippine	DATE:	10/08/91
TITLE:	Manager - Governmental Affair	<u>s</u>	•
APPROVED:	Han Math	DATE:	10/08/91
TITLE:	Director - Congressional Affai	rs AL: _55. R	

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

	# # # 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	************			
SECTION 1 DEPARTMENT:	BSDC - Governmen	tal Affairs	EFFECTIVE DAT	E:	/1/92
DIVISION/DIS	TRICT: Atlanta	Office	RESPONSIBILIT	Y CODE:	H71410-S10410
	RVICES MANAGER:				249-2279
SECTION 2		TIONS PROVIDED TO			
plans, human		tivities concerni mptrollers interf ction Committee.			
SECTION 3		TIONS ASSIGNMENT		******	
Same as R. L	. McGuire - compo	site of direct re	ports (G/A sta	aff)	
SECTION 4	PPORTING METHODOLA	x x y :			**********
Provides admi	inistrative su ppo	rt for entire Gove	ernmental Affa	airs sta	aff
SECTION 5		DED ON A PROJECT I			
SECTION 6		MARGEABLE TO SUBSI			
					:222277257252
SECTION 7 RECOMMENDED:	W.A. Jy	sis_	DATE:	7/1	5/92
TITLE:	Hanager - Gover	umental Affairs	AL: 45	RC:	S10410
APPROVED:	Kant V	In175.	DATE:	7/	20/92
TITLE:	Director - Congr	essional Affairs	AL:55_	RC:	S10400
		322 2242000000	=======================================		u EV

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BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1			11/01/91
DEPARTMENT: BSDC - Gover	rmental Affairs	EFFECTIVE DATE:	04/01/91
DIVISION/DISTRICT: Vas	nington, D.C.	RESPONSIBILITY (CODE: <u>H71411-S10411</u>
CORPORATE SERVICES MANAGE			NO. <u>249-2279</u>
SECTION 2			
DESCRIPTION OF CORPORATE	FUNCTIONS PROVIDED 1	TO ENTITIES:	
Provision of staff support comptrollers interface, a administration.	systems administratio	on, and general Va	ashington Office
SECTION 3	· 中国的教育中央 化二甲基苯二甲基甲基苯甲基甲基		:
COST CAUSATIVE CORPORATE	FUNCTIONS ASSIGNMENT	METHODOLOGY:	
Same as R. L. McGuire - e	composite of direct a	eports (G/A staff	E)
SECTION 4	***************		
RATIONALE SUPPORTING MET	iodology:		
Provides administrative :	support for entire Go	vernmental Affair	s staff
SECTION 5	************		:
DESCRIPTION OF SERVICES I	ROVIDED ON A PROJECT	BILLING BASIS ('S, PN, PF):
N/A			

SECTION 6 DESCRIPTION OF SERVICES N	OT CHARGEABLE TO SUE	SIDIARIES (PB):	
N/A	•		
SECTION 7 RECOMMENDED:	O- Zippin	_ DATE:	10/08/91
TITLE: Manager -	Governme ntal Affairs		
APPROVED:	Math	DATE:	10/08/91
TITLE: Director	Congressional Affair	s AL: 55 R	C: \$10400
		— ————— ==========	

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1			*********
DEPARTMENT: BSDC - Governmental Affairs	EFFECTIVE DAT	'E:	7/1/92
DIVISION/DISTRICT: <u>Vashington</u> , D.C.	RESPONSIBILIT	Y CODE:	H71411-S10411
CORPORATE SERVICES MANAGER: Linda Cook		. No	249-2279
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T			
Provision of staff support activities concern comptrollers interface, systems administratio administration.	n, and general	Washin	sources and gton Office
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT			************
Same as R. L. McGuire - composite of direct re	eports (G/A st	aff)	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	C E E E E E E E E E E E E E E	*********	
Provides administrative su ppo rt f or entire Go	vernmental Aff	airs sta	aff
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT			, PF):
N/A-			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	SIDIARIES (PB)	*******	
N/A			
======================================			********
, , , , , , , , , , , , , , , , , , ,			
SECTION 7 RECOMMENDED: W.A. Japan	DATE:	7/1	.5/92
	-		
RECOMMENDED: W.A. Japan	-	RC:	

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COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	EFFECTI	B DATE:	11/01/91
DIVISION/DISTRICT: Vashington, D.C.	RESPONS	BILITY	CODE: H71420-S10420
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHO	E NUMBE	R: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO Common area costs for Governmental Affairs W			
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLA	OGY:	5 七 本
Composite of all Governmental Affairs RC's (same as :	SEOSOO)	
RATIONALE SUPPORTING METHODOLOGY:			
RC established to cover common area costs in BellSouth D.C. staff in the Washington Offic		of the	entire
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING	BASIS (P.	S, PN, PF):
None			
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIBS	(PB):	
None			
RECOMMENDED: William a. Zipping	\$ = = = = :	DATE:	10/08/91
TITLE: Menager	AL:	45	RC: S10401
APPROVED: Kill Meth		DATE:	10/08/91
TITLE: Director - Congressional Affair	s AL:	55	RC: S10400

COST ASSIGNMENT FORM

				#=####################################
DEPARTMENT: Governmental Affairs	EFFECTIV	-		1/92
DIVISION/DISTRICT: Washington, D.C.	RESPONSI -	BILLITY C	ODE:H/	1420-S10420
CORPORATE SERVICES HANAGER: Linda H. Cook	TELEPHON -	e number	.: 2	49-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T				
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLO	 GY:		
Composite of all Governmental Affairs RC's		eosoo) Ieohto		· ·
RATIONALE SUPPORTING METHODOLOGY:			TERRER	建正型产品放弃作物证实
RC established to cover common area costs in BellSouth D.C. staff in the Washington Offi		of the e	ntire 	
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING B	ASIS (PS	, PN,	PF):
None .				
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUF	SIDIARIES	 (PB):	医白色切束病	
		(,-		
None				
======================================		2022222		
RECOMMENDED: W.A. Jypins		DATE:	7/15/	92
•		45	DO.	
TITLE: ^ Manager /	AL:	43	RC:	S10410
APPROVED: Approved:		DATE:	7/20/	
			_	

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COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	RFFECTI	VE DATE:	11/01/91
DIVISION/DISTRICT: Atlanta, GA	RESPONS	BILITY (CODB: H71421-S10421
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHO	NE NUMBE	R: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIE	S:	
Common area costs for Governmental Affairs A	tlanta O	ffice	
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METEODOL	OGY:	
Composite of all Governmental Affairs RC's (same as	SEOSOO)	·
RATIONALE SUPPORTING METHODOLOGI:			
RC established to cover common area costs in BellSouth D.C. staff in the Atlanta Office.	support	of the	entire
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING	BASIS (P	S, PN, PF):
None		•	
DESCRIPTION OF SERVICES NOT CHARGRABLE TO SUBS	IDIARIES	(PB):	
None			
**************************************	:=======		
RECOMMENDED: 6 Jelian G. Jissin		DATE:	10/08/91
TITLE: Manager - Governmental Affairs	AL:	45	- RC: S10401
APPROVED:		DATE:	10/08/91
TITLE: Director - Congressional Affair	s AL:	55	RC: S10400

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COST ASSIGNMENT FORM

DEPARTMENT:	Governmental	Affa irs	EFFECTI	VE DATE:	7,	1/92
DIVISION/DIST	RICT: Atlani	ta, GA	RESPONS	IBILITY	CODE: H7	1421-510421
CORPORATE SER	VICES HANAGER:	Linda H. Cook	TELEPHO	NE NUMBE	R: 2	249-2279
		NCTIONS PROVIDED TO			******	
Common area	costs for Gow	ernmental Affairs A	tlanta O	ffice		
	E CORPORATE FUR	NCTIONS ASSIGNMENT	METHODOL	 OGY:		
Composite o	f all Governmen	nt al Affairs RC's (SEOSOO) HEOHTO		
		:=42===================================		#### #		
RATIONALE SUP	PORTING METHODO					
RC establis BellSouth D	ned to cover co .C. staff in th	ommon area costs in ne Atlanta Office. VIDEO ON A PROJECT		EESFESES		PF):
BellSouth D	ned to cover co .C. staff in th	ommon area costs in ne Atlanta Office.		EESFESES		PF):
RC establis BellSouth D DESCRIPTION O	ned to cover co .C. staff in th F SERVICES PROV	ommon area costs in ne Atlanta Office.	BILLING	BASIS (P		PF):
RC establis BellSouth D DESCRIPTION O	ned to cover co .C. staff in th F SERVICES PROV	TIMED ON A PROJECT	BILLING	BASIS (P		PF):
RC establish BellSouth D DESCRIPTION OF None None None	ned to cover co .C. staff in th F SERVICES PROV	TIMED ON A PROJECT	BILLING	BASIS (P		
RC establish BellSouth D BESCRIPTION OF None None None ESCRIPTION OF None	r SERVICES PROV	TIMED ON A PROJECT	BILLING	BASIS (P	S, PN,	
RC establis BellSouth D DESCRIPTION OF None None None RECOMMENDED:	r SERVICES PROV	THEO ON A PROJECT CHARGEABLE TO SUBS	BILLING	BASIS (P (PB):	7/15/	92 S10410

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COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE:S30200-H7302
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO	O ENTITIES:
Interface with FCC's Tariff Division, Enforces Division and other entities for providing info and future operations and its positions on tar	ormation on BellSouth's existing
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:
100% - Southern Bell/South Central Bell	
RATIONALE SUPPORTING METHODOLOGY: Advocacy of issues (tariffs - primarily access products industry monitoring are exclusively of and benefit Southern and South Central Bell equation of Services Provided ON A Project N/A	of concern to regulated operation qually.
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	SIDIARIES (PB):
RECOMMENDED: WWw.	DATE: 4-9-91
TITLE: Director Federal Regulatory	AL: 55 RC: S30200
APPROVED: A C. Market	DATE: 11/18/91
TITLE: Vice President - Federal Regulato	ory AL: 65 RC: SE0S30
	1

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DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	11/18/92
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	\$30200-H73020
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	404 249-2279
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS I Interface with FCC's Tariff Division, Policy & Program Planning providing information on BellSouth's existing and future speci	g Division, Enforcement Division, Industry Analysis Division & other entities for
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS 90% - BellSouth Telecommunications, Inc. (BST) 10% - BellSouth Enterprises (BSE)	ASSIGNMENT METHODOLOGY:
TRACTAN A	
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos monitoring industry. Remainder of work effort benefits BSE:	itions, responding to complaints, promoting new regulated products and through advocating BSE positions, responding to complaints filed against BSE
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos monitoring industry. Remainder of work effort benefits BSE is subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A	itions, responding to complaints, promoting new regulated products and through advocating BSE positions, responding to complaints filed against BSE
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos monitoring industry. Remainder of work effort benefits BSE subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	A BILLING BASIS (PS, PN, PF):
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos- monitoring industry. Remainder of work effort benefits BSE: subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAS N/A	A BILLING BASIS (PS, PN, PF):
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos- monitoring industry. Remainder of work effort benefits BSE subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAS N/A SECTION 7 RECOMMENDED: WTW WWW.	A BILLING BASIS (PS, PN, PF):
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos- monitoring industry. Remainder of work effort benefits BSE: subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAS N/A SECTION 7 RECOMMENDED: TITLE: Tirector - Federal Regulatory	A BILLING BASIS (PS, PN, PF): BLE TO SUBSIDIARIES (PB):
RATIONALE SUPPORTING METHODOLOGY: Most of work effort benefits BST through advocating BST pos- monitoring industry. Remainder of work effort benefits BSE is subsidiaries and monitoring telecommunication industry. SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAS N/A SECTION 7 RECOMMENDED:	A BILLING BASIS (PS, PN, PF): BLE TO SUBSIDIARIES (PB):

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COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE: S30300-873030
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	PATITIES:
Responsible for liaison with the Federal Communication following areas: Rate of Return, price caps, accounting matters. Responsible for contacts staff in the above areas of responsibility. It information and the BellSouth corporate positions are supported by the staff of the st	depreciation, separations, and with Commissioners and Commission Provide the Commission with
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:
100% - Southern Bell/South Central Bell	
RATIONALE SUPPORTING METHODOLOGY: All of the above work efforts benefit BellSout	th regulated entities equally.
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):
N/A	
***************************************	***************************************
RECOMMENDED: Maurice P. Tallo	The date:
TITLE: Director - Federal Regulatory	AL: 55 RC: \$30300
APPROVED: A.Mah	DATE: 4/10/2/
TITLE: Vice President - Regulato	ry , AL: 65 RC: SE0S30
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DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	11/17/92
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	\$30300-H73030
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	249-2279
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PI Responsible for liaison with the FCC in the following areas: Ret matters. Responsible for contacts with Commissioners and Cor with information and the BellSouth corporate position on the ab	e of Return, price caps, depreciation, separations, audits and accounting mmission staff in the above areas of responsibility. Provide the Commission
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A 80% - BellSouth Telecommunications Inc. 20% - BSE	SSIGNMENT METHODOLOGY:
	r is of benefit to BSE including work in such areas as:1)cost allocation manual
which defines regulated and nonregulated activities as well as at the provision of enhanced services, and 3) audits on such subjections.	ffiliate transactions, 2) structural and nonstructural safeguards required for icts as affiliate transactions, lobbying and enhanced services.
	•• ·
•	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	BILLING BASIS (PS, PN, PF) :
	BILLING BASIS (PS, PN, PF) :
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAN	
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAU N/A SECTION 7 RECOMMENDED: Maurice D. Talbot, 1	
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAN N/A SECTION 7 RECOMMENDED: Maurice D. Jalbot, f	LE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAN N/A SECTION 7 RECOMMENDED: Maurice D. Talbet, f TITLE: Director - Federal Regulatory	LE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAN N/A SECTION 7 RECOMMENDED: Maurice D. Talbet, f	LE TO SUBSIDIARIES (PB):

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COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE:S30400-H73040
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
Contact responsibilities with national associal legislative (NGA, NCSL, etc.), and other govern	
COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT	METHODOLOGY:
80% - Southern Bell/South Central Bell 20% - General Allocator	
RATIONALE SUPPORTING METEODOLOGY:	
Primary focus of responsibilities deals with is operations and activities of the operating compon activities with a corporate-wide impact and a specific subsidiary is impossible.	panies. Remaining time spent
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT I	BILLING BASIS (PS, PN, PF):
N/A	
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	DIARIES (PB):
N/A	
- 	
RECOMMENDED: Cynthia & treaton	DATE: 4/11/9/
TITLE: Director-State & Agency Relations	AL: 50 RC: S30400
APPROVED: D Muse	DATE: 4/1/91
TITLE: Vice President - Pederal Regulator	AL: 65 RC: SEOS30
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COST ASSIGNMENT FORM

		###### #	
DEPARTMENT: BSDC Governmental Affairs 1	FFECTI	VE DATE:	11/16/92
DIVISION/DISTRICT: Federal Regulatory	RESPONS	IBILITY	CODE: S30400-H73040
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHO	NE NUMBE	R: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO			
Contact responsibilities with national associate legislative (NGA, NCSL, etc) and other government			
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT M	THODOL	OGY:	######################################
80% - BellSouth Telecommunications 20% - General Allocator			
RATIONALE SUPPORTING METHODOLOGY:			
Primary focus of responsibilities deals with isstions and activities of BellSouth Telecommunicate activities with a corporate-wide impact and assespecific subsidiary is impossible.	ions.	Remaini	ng time spent on
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT B	LLING	BASIS (P	S, PN, PF):
N/A			
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIN	DIARIES	(PB):	
RECOMMENDED: Austlia K. Cex		DATE:	11/16/92
TITLE: Director - State & Agency Relations	AL:	50	RC: S30400
APPROVED: A. Marly		DATE:	11/11/92
TITLE: Vice President - Federal Regulator	/ AL: 	65	RC: SEOS30

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COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 0	04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE	3:S30500-H73050
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER:	249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:	
Responsible for contact with various federal al organizations on issues concerning foreign telecommunications systems overseas, internat negotiations, and international spectrum allo	n market access, deregational treaty and stan	ulation of
COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT	METHODOLOGY:	
70% - BSE 30% - Southern Bell/South Central Bell		
RATIONALE SUPPORTING METHODOLOGI:		
Majority of work is to benefit BellSouth Ente supporting Southern Bell and South Central Be international contacts.		
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT		N, PP):
N/A		
		=======================================
DESCRIPTION OF SERVICES NOT CHARGRABLE TO SUB	SIDIARIES (PB):	·
N/A 		
RECOMMENDED: Francis J. Nebany.	DATE: 4/	1/9/
TITLE: Director-Internatl & Agency Rela	tions AL: 60 R	C: S30500
APPROVED: D. Mark	DATE: 4//	18/21
TITLE: Vice President - Ferenal Regulat	ory AL: 65 R	C: SEOS30

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SECTION 1		· · · · · · · · · · · · · · · · · · ·
DEPARTMENT:	EFFECTIVE DATE:	
BSDC Governmental Affairs	July 1, 1992	· · · · · · · · · · · · · · · · · · ·
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
Federal Regulatory	S30500-H73050	
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	· · · · · · · · · · · · · · · · · · ·
Linda Cook	249-2279	
DESCRIPTION OF CORPORATE FUNCTIONS PROV Responsible for contact with various fe organizations on issues concerning fore telecommunications systems overseas, in	ederal executive agencies and eign market access, deregula	tion of
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSI 70% - BSE 30% - BellSouth Telecommunications, Inc.		
SECTION 4 ATIONALE SUPPORTING METHODOLOGY: Majority of work is to benefit BellBout supporting BellSouth Telecommunications international contacts.	_	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BIL N/A	LING BASIS (PS, PN, PF) :	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE 'N/A	TO SUBSIDIARIES (PB):	
SECTION 7		
RECOMMENDED: - / Marcus J. Whrau.	DATE:	7/14/92
Director-International and Agency Relat	tions	
APPROVED:	DATE:	7-16-92
Wice President - Federal Regulatory	AL: 65	RC: \$30500

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DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: (Cont'd) negotiations, and international spectrum allocations.

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COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	RFFECTIV	E DATE	:	01/01/92
DIVISION/DISTRICT: Federal Regulatory	RESPONS	BILITY	CODE: S3	30700-H73070
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHO	ie numb	KR: 40)4/249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES	: :		*********
Interface responsibilities with Congressional S states represented by North Carolina, South Car & Senate Hembers to provide them with informati existing and future operations.	olina, 6	Georgia	& Flori	ida House
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT M	ETHODOLO	χΥ:	- 	
100% - General Allocator				
RATIONALE SUPPORTING METHODOLOGY:	1	[基本元年世紀	223 222	******
Impact of issues dealt with is generally cor of direct benefit to a specific subsidiary i				
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT E	SILLING I	BASIS (PS, PN,	PF):
N/A	·			
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	DIARIES	(PB):	======	
MFJ grassroots lobbying expense (PB9443), al			rshin dı	ies (PR1765)
ins grassionts rootying expense (107445/) ax	.1 30416.	- Memoe	rantp d	les (1 <i>1</i> 1703)
**************************************	lezeekke:		B\$52226	
RECOMMENDED: (1) - Rather		DATE:	10-30-	91
TITIE: Director - Staff Relations	AL:	55	RC:	s30700
APPROVED: Mach		DATE:	- 10/	30/91
TITLE: Vice President - Federal Regulato	ory AL:	65	RC:	SEOS30
C85411			- 	

F01K06W 001696

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1	
	EFFECTIVE DATE:
DEPARTMENT: Governmental Affairs	07/01/92
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	S30700-H73070
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	(404) 249-2279
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PI Interface responsibilities with Congressional Staffs in Washington, House & Senate Members to provide them with information on BellS	DC for the states represented by North Carolina, South Carolina, Georgia & Florida
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A	ASSIGNMENT METHODOLOGY:
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate wide and assessing	ment of direct benefit to a specific subsidiary is impossible (or impractical).
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessed	ment of direct benefit to a specific subsidiary is impossible (or impractical). BILLING BASIS (PS. PN. PF):
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessing	
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessed SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB):
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessing section 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE MFJ grassroots lobbying expense (PB9443), all social membership	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB):
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessing section 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE MFJ grassroots lobbying expense (PB9443), all social membership section 7	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB):
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF GRAND OF SERVICES NOT CHARGEABLE OF GRAND OF SERVICES NOT CHARGEABLE OF GRAND OF SECTION 7 RECOMMENDED	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB): dues (PB1765)
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessed SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	BILLING BASIS (PS, PN, PF) : LE TO SUBSIDIARIES (PB): dues (PB1765)
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations APPROVED:	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): dues (PB1765) DATE: July 29 1992
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations APPROVED:	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): dues (PB1765) DATE: July 29 1992 F01K06H 001697
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): dues (PB1765) DATE: July 29 1992 F01K06H 001697
RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations APPROVED:	BILLING BASIS (PS, PN, PF): LE TO SUBSIDIARIES (PB): dues (PB1765) DATE: July 29 1992 F01K06H 001697

COST ASSIGNMENT FORM

C2222222222222222222222222222222222222		
DEPARTMENT: Governmental Affairs	RFFECTIVE DATE:	01/01/92
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY	CODE: \$30800-H73080
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER	R: 404/249-2279
DESCRIPTION OF CORPORATE PENCTIONS PROVIDED TO	ENTITIES:	
Interface responsibilities with Congressional states represented by Kentucky, Tennessee, Lou House & Senate Members to provide them with in Corporation's existing and future operations.	isiana, Mississi	ppi & Alabama
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
100% - General Allocator		
RATIONALE SUPPORTING METHODOLOGY:		名标本实际共享实际实际工作是是是是
Impact of issues dealt with is generally co of direct benefit to a specific subsidiary	rporate-wide and is impossible (o	assessment r impractical).
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (P	S, PN, PF):
N/A		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):	
MFJ grassroots lobbying expense (PB9443), a	ll social member	ship dues (PB1765)
RECOMMENDED: Jan Jan July	DATE:	10-30-91
TITLE: Director Staff Relations	. AL: 55	RC: \$30800
APPROVED: Make	DATE:	10/31/91
TITLE: Vice President - Federal Regulat	ory AL: 65	RC: SE0S30

COST ASSIGNMENT FORM

ECTION 1		
DEPARTMENT:	EFFECTIVE DATE:	
iovernmental Affairs	07/01/92	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
ederal Regulatory	S30800-H73080	
ORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
inda Cook	(404) 249-2279	
ESCRIPTION OF CORPORATE FUNCTIONS PROVI terface responsibilities with Congressional Staffs in Washington, DC for abarna House & Senate Members to provide them with information on B	r the states represented by Kentucky, Tennessee	e, Louisiana, Mississippi & ions.
CTION 3 OST CAUSATIVE CORPORATE FUNC TIONS AS SIG	NMENT METHODOLOGY:	
100% - General Allocator	·	
	direct benefit to a specific subsidiary is impossi	ble (or impractical).
FCTION 4 ATIONALE SUPPORTING METHODOLOGY:	direct benefit to a specific subsidiary is impossi	ble (or impractical).
FCTION 4 ATIONALE SUPPORTING METHODOLOGY:	-	ble (or impractical).
ECTION 4 ATIONALE SUPPORTING METHODOLOGY: pact of issues dealt with is generally corporate-wide and assessment of ECTION 5 ESCRIPTION OF SERVICES PROVIDED ON A BILLIA	ING BASIS (PS, PN, PF) : O SUBSIDIARIES (PB):	ble (or impractical).
ECTION 4 ATIONALE SUPPORTING METHODOLOGY: pact of issues dealt with is generally corporate-wide and assessment of ECTION 5 ESCRIPTION OF SERVICES PROVIDED ON A BILLY A ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE TO	ING BASIS (PS, PN, PF) : O SUBSIDIARIES (PB):	ble (or impractical).
ECTION 4 ATIONALE SUPPORTING METHODOLOGY: pact of issues dealt with is generally corporate-wide and assessment of ECTION 5 ESCRIPTION OF SERVICES PROVIDED ON A BILLI A ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE TO F Grassroots lobbying expense (PB9443), ell social membership dues (ISCTION 7 ECOMMENDED: TILE: rector - Staff Relations	ING BASIS (PS, PN, PF): O SUBSIDIARIES (PB): PB1765) DATE: July 29 1992	
ECTION 4 ATIONALE SUPPORTING METHODOLOGY: pact of issues dealt with is generally corporate-wide and assessment of ESCRIPTION OF SERVICES PROVIDED ON A BILLY ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE TO ESCRIPTION OF SERVICES NOT CHARGEABLE TO ESCRIPTION 7 ECOMMENDED: TILE:	ING BASIS (PS, PN, PF) : O SUBSIDIARIES (PB): PB1765)	Fe1Ke6W ee1599

COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs EF	PECTIV	E DATE:	04,	01/91	
DIVISION/DISTRICT: Federal Regulatory RE	esponsi	BILITY	CODE: S	30600-н730	60
CORPORATE SERVICES MANAGER: Linda Cook TE	ELEPHON	ie numbe	R: 24	19-2279	_
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO EN	TITIES	:== <u>#</u> ====	20F2451	i # 华地里里巴里拉纳	==
Responsible for telecommunications policy analysis planning. Contact responsibility with federal policy academic institutions, and telecommunications policy.	icymak.	er plan	ning gr	oups,	es
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT MET	HODOLO	GY:	*****		==
70% - Southern Bell/South Central Bell 20% - General Allocator 10% - BSE					
RATIONALE SUPPORTING METHODOLOGI:	:= == :=	SERESTR .	2022231	:# #######	
Primary focus of responsibilities deals with issue tions and activities of the operating companies at Central Bell equally. Very small amount of time a benefitting unregulated subsidiaries. Remaining a corporate-wide impact and assessment of direct diary is impossible.	nd ben spent ' time s	efit So on acti pent on	uthern vities activi	and South directly ties with	ı
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILL	LING B	ASIS (P	S, PN,	PF):	#=
N/A			·		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIA	ARIES	(PB):			==
RECOMMENDED: Tolkent 1832		DATE:	4/9/	91	
TITLE: Director-Public Policy Analysis	AL:	55	RC:	S30600	·
APPROVED: Jan Much	<u> </u>	DATE:	4/4/9	?/	
TITLE: Vice President - Federal Regulatory	AL:	65	RC:	SEGS30	<i>r</i>

FOLK86H 001780

SECTION 1	
DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	July 1, 1992
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
ederal Regulatory	\$30600-H7300060 H73060
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
inda Cook	249 2279
	PROVIDED TO ENTITIES: rsis and telecommunications issues planning. Contact ng groups, academic institutions, and telecommunications policy
ECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A 01 - BST 01 - General Allocator 01 - BSE	ASSIGNMENT METHODOLOGY:
mall amount of time spent on activities direct	es directly related to operations and activities of BST. Very by benefitting subsidiaries. Remaining time spent on activities direct benefit to a specific subsidiary is impossible.
ECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	BILLING BASIS (PS, PN, PF) :
ECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAE /A	LE TO SUBSIDIARIES (PB):
ECTION 7	
RECOMMENDED:	DATE: July 29 1992
TTLE: irector, Policy Analysis _	
PPROYED: C. Made	DATE: July 29 1992 F01K06W 001701
TTLE: ice President - Federal Regulatory	AL: 65 RC: SE0530 1 , 1

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COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIV	E DATE:	04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSI	BILITY CO	DB:S30100-H73010
CORPORATE SERVICES MANAGER: Linda Cook	TRLEPHON	e number:	249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES		ii Siganing sy tamagaadi ta
Provide information on BellSouth's existing a positions before the FCC in network, engineer dockets, and in competitive matters including enhanced services. Monitor cable activities small and limited way in providing information issues. Support MFJ activities related to pronational activities relating to numbering plants of the providing components are activities.	ring, radiog structura with FCC a on to Congreparing tesans and voi	, paging, l relief, nd indust: essional: timonies; ce and da	and cellular CPE and ry. Involved in staffs on same limited inter-
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	I WEIHOROPO	GI:	
70% - Southern Bell/South Central Bell 15% - BSE 15% - General Allocator			-
RATIONALE SUPPORTING METHODOLOGY:		# # # # # # # # # # # # # # # # # # #	
Bulk of activities support regulated telephorspent on activities supporting corporate polifunctions. Remaining time spent on activities assessment of direct benefit to a specific supporting time.	icy issues es with a c	of benefi: orporate-v	t to BSE vide impact and
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	r BILLING B	ASIS (PS,	PN, PF):
N/A	• •		
DECEMBER OF STRUCTURE AND CHRISTIAN OF STRUCTURE AND STRUC	BSIDIARIES		*******
N/A		(12)1	
N/A			
RECOMMENDED: Buy a. Dennis		DATE:	1/9/91
TITLE: Director - Federal Regulator	ry AL:		RC: \$30100
APPROVED: A C. Man		DATE:	4/10/91
TITLE: Vice President - Federal Regula	atory AL:	65	RC: SEOS30
******************************	*****		* * * * * * * * * * * * * * * * * * *

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DEPARTMENT:		
BSDC Government Affairs	EFFECTIVE DATE: July 1, 1992	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
Federal Regulatory	\$30100-H73010	
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
Linda Cook	249-2279	
lockets, and in competitive matters including structural relief, CP	and its positions before the FCC in network, engineering, radio, paging, and cellular E and enhanced services. Monitor cable activities with FCC and industry. Involved in a same issues. Support MFJ activities related to preparing testimonies; limited internal	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS AS 0% - BeltSouth Telecommunications, Inc. 0% - BSE	SIGNMENT METHODOLOGY:	
RATIONALE SUPPORTING METHODOLOGY:		
ulk of activities support BeltSouth Telecommunications, Inc. (BS	iT). Remainder of time spent on activities supporting corporate policy issues of benefit to wide impact and assessment of direct benefit to a specific subsidiary is impossible.	t to
SECTION 5	to wide impact and assessment of direct benefit to a specific subsidiary is impossible.	t to
SEE functions. Remaining time spent on activities with a corporal SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	the wide impact and assessment of direct benefit to a specific subsidiary is impossible. ILLING BASIS (PS, PN, PF):	t to
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	TLLING BASIS (PS, PN, PF): E TO SUBSIDIARIES (PB):	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEARLY VA SECTION 7 RECOMMENDED:	TLLING BASIS (PS, PN, PF): E TO SUBSIDIARIES (PB):	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE WA SECTION 7 RECOMMENDED: TITLE: Tector - Federal Regulatory	TLLING BASIS (PS, PN, PF): E TO SUBSIDIARIES (PB):	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEARLY VA SECTION 7 RECOMMENDED:	TILLING BASIS (PS, PN, PF): E TO SUBSIDIARIES (PB):	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B N/A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEARD WA SECTION 7 RECOMMENDED: TITLE: "ector - Federal Regulatory PPROVED:	DATE: July 27 1992	

BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1					***********
	BSDC - Governm	ental Affairs	EFFECTIVE DAT	re:	/1/92
DIVISION/DIST	RICT: Atlant	a Office	RESPONSIBILIT	TY CODE:	H71410-S10410
CORPORATE SER		Linda Cook	· TELI	E. NO	249-2279
SECTION 2 DESCRIPTION O		NCTIONS PROVIDED 1			
plans, human BellSouth Fed	resources and e	a ctiviti es concern c omptro llers inter Act io n Committee.	face and admi:		
SECTION 3 COST CAUSATIV		NCTIONS ASSIGNMENT	METHODOLOGY:		**********
Same as R. L.	McGuire - comp	posite of direct r	eports (G/A st	taff)	·
SECTION 4	PORTING METHODO)LOGY:	***********	: 2 4 2 2 2 2 2	***********
Provides admi	nistrative supp	oor t for entire Go	vernmental Afi	airs st	aff
SECTION 5		VIDE D O N A PROJECT			
SECTION 6		CHARGEABLE TO SUB		:	-
N/A					
				******	***
SECTION 7 RECOMMENDED:	W.A. J.	isia	_ DATE: _	7/:	15/92
TITLE:	Manager - Goz	ernmental Affairs	AL: 45	RC:	S10410
APPROVED:	Rand	Vint To.	_ DATE: _	7.	/20/92
		gressional Affair	s AL: _55	RC:	S10400 .
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## BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: BSDC - Governmental Affairs	EFFECTIVE DAT	11/01/91 E: <del>04/01/91</del>						
DIVISION/DISTRICT: Vashington, D.C.	RESPONSIBILIT	Y CODE: <u>H71411-S10411</u>						
CORPORATE SERVICES HANAGER: Linda Cook TELE. NO. 249-2279								
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED 1								
Provision of staff support activities concern comptrollers interface, systems administration administration.	on, and general							
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT								
Same as R. L. McGuire - composite of direct reports (G/A staff)								
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:								
Provides administrative support for entire Go	vernmental Affa	airs staff						
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT								
N/A								
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB)							
N/A								
SECTION 7 RECOMMENDED: Nein 0 - Zmi	DATE:	10/08/91						
TITLE: Manager - Governmental Affairs		10/00/01						
APPROVED: Director Congressional Affair	_ DATE: _ s AL: 55	10/08/91 RC: S10400						

## BELLSOUTE HEADQUARTERS COST ASSIGNMENT FORM

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SECTION 1 DEPARTMENT:	BSDC - Governmental Affairs	EFFECTIVE DATE	:	7/1/92
DIVISION/DIS	TRICT: Washington, D.C.	RESPONSIBILITY	CODE:	H71411-S10411
CORPORATE SE	RVICES MANAGER: Linda Cook	TELE.	NO.	249-2279
SECTION 2	8 * = = = 7 * * * * * * * * * * * * * * *	*************	======	
DESCRIPTION	OF CORPORATE FUNCTIONS PROVIDED T	O ENTITIES:		
comptrollers administration				
SECTION 3	8 8 8 8 8 8 8 9 9 9 9 9 9 9 8 8 8 8 8 8			
COST CAUSATI	VE CORPORATE FUNCTIONS ASSIGNMENT	HETHODOLOGY:	*	
Same as R. L	. McGuire - composite of direct re	eports (G/A sta	ff)	
SECTION 4 RATIONALE SUI	PPORTING METHODOLOGY:		===# <b>=</b> =;	B 基 标 者 数 企 表 B 音 集 本 示 E 是
Provides admi	inistrative <b>sup</b> por <b>t for en</b> tire Go	vernmental Affa	irs sta	aff
SECTION 5 DESCRIPTION C	OF SERVICES PROVIDED ON A PROJECT		÷	
SECTION 6	OF SERVICES NOT CHARGEABLE TO SUBS		******	
SECTION 7	/ 2 7	;		
RECOMMENDED:	W. M. Soppus	DATE:	7/1	5/92
TITLE:	Manager - Governmental Affairs	AL: <u>45</u>	RC: _	S10410
APPROVED:	All Mita	DATE:	7/2	0/92
TITLE:	Director - Congressional Affairs	AL: 55	RC:	S10400
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F01K06W 001682

## COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affa	irs	RPPECTI	VE DATE:	11	/01/91
DIVISION/DISTRICT: Vashington	n, D.C.	RESPONS	IBILITY (	CODE: H7	1420-S10420
CORPORATE SERVICES MANAGER: L1	nda H. Cook	TELEPHO	NE NUMBE	R: 2	49-2279
DESCRIPTION OF CORPORATE FUNCTION					
Common area costs for Governme	migi alizils w	esuingto	n Ollice		
COST CAUSATIVE CORPORATE FUNCTIO	MS ASSIGNMENT	METHODOL	OGY:	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
Composite of all Governmental	Affairs RC's (	same as	SEOSOO)		
RATIONALE SUPPORTING METHODOLOGI	<del></del>				
RC established to cover common BellSouth D.C. staff in the Va			of the	entire	
DESCRIPTION OF SERVICES PROVIDED	ON A PROJECT	BILLING	BASIS (P	5, PN,	PF):
None				•	
DESCRIPTION OF SERVICES NOT CHAR	CRABLE TO SUBS	EDIARIES	(PB):	-	
None					
				*====	
RECOMMENDED: William a.	Lagain		DATE:	10/08	/91
TITLE: Manager		· AL:	45	RC:	510401
APPROVED:	Lett		DATE:	10/08	/91
TITLE: Director - Congre	ssional Affair.	AL:	55	RC:	S10400

### COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	eppectiv	E DATE:	7/	1/92
DIVISION/DISTRICT: Vashington, D.C.	RESPONSI	BILITY CO	DE: H7	1420-510420
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHON	e number:	2	49-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	entities	<del></del> :		
Common area costs for Governmental Affairs Was	shington	Office		
COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT ME	THODOLO	GY:		
Composite of all Governmental Affairs RC's (sa		E0800) E0H70		
RATIONALE SUPPORTING METHODOLOGY:		E 克尔勒兹 医 提 前 2		
RC established to cover common area costs in s	upport (	of the en	tire	
BellSouth D.C. staff in the Washington Office.				
	:	ASIS (PS,	PN,	 PF):
**********************************	:	ASIS (PS,	PN,	PF):
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BI	LLING · B.		PN,	 PF): 
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BE	LLING · B.		PN,	PF):
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BE  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSID	LLING B	PB):	PN,	
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BE  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSID  None	LLING B	(PB):		
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BE  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDE  None  RECOMMENDED:	LLING B	(PB):  OATE:	7/15/	92 S10410

F01K06W 001684

258

### COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	RPFECTIVE DATE:	11/01/91
DIVISION/DISTRICT: Atlanta, GA	RESPONSIBILITY CO	DDB:H71421-S10421
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHONE NUMBER:	249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	) ENTITIES:	12#2##################################
Common area costs for Governmental Affairs A	itlanta Office	
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
Composite of all Governmental Affairs RC's (	same as SEOSOO)	
RATIONALE SUPPORTING METHODOLOGY:	· ************************************	
RC established to cover common area costs in BellSouth D.C. staff in the Atlanta Office.	support of the en	itire
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS,	PN, PF):
None		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):	
None		
RECOMMENDED: John G. Jim	DATE:	10/08/91
TITLE: Manager - Governmental Affairs	AL: 45	· RC: \$10401
APPROVED:	DATE:	10/08/91
TITLE: Director - Congressional Affair	s AL: 55	RC: \$10400

F01K06W 001685

## COST ASSIGNMENT FORM

	Governmental	Affairs	RFFECTI	VE DATE:	7/1/92
DTVTSTON/DT	STRICT: Atlan		-	-	ODE: H71421-S104
		Linda H. Cook	_	NE NUMBER	
		NCTIONS PROVIDED '		-	
COST CAUSATI	VE CORPORATE FUI	NCTIONS ASSIGNMENT	r NETHODOL	ogy:	**************
Composite	of all Governmen	ntal Affairs RC's	-	SEOSOO) HEOHTO	
RATIONALE SU	PPORTING METHODO	DLOGY:	**=======	高 表 表 表 表 表 表 表 表 表 表 表 表 表 表 表 表 <b>.</b>	
		ommon area costs ine Atlanta Office.		of the en	ntire
DESCRIPTION (	OF SERVICES PROV	/IDED ON A PROJECT	BILLING '	BASIS (PS	, PN, PF):
None	e2038282222222	VIDED ON A PROJECT			, PN, PF):
None	e2038282222222	 			, PN, PF):
None DESCRIPTION None	e2038282222222	 			7/15/92
None DESCRIPTION None	of services not	 	SIDIARIES	(PB):	
None DESCRIPTION None RECOMMENDED:	of services not	CHARGEABLE TO SUE	SIDIARIES	(PB):	7/15/92

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## COST ASSIGNMENT PORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE:	04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY COD	B: S30200-H73020
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER:	249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:	***************************************
Interface with FCC's Tariff Division, Enforcement Division and other entities for providing informand future operations and its positions on tari	rmation on BellSout	h's existing
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	ETHODOLOGY:	***********
100% - Southern Bell/South Central Bell		
RATIONALE SUPPORTING METHODOLOGY:		_
Advocacy of issues (tariffs - primarily access) products industry monitoring are exclusively of and benefit Southern and South Central Bell equipments of the second secon	f concern to regula nally.	ted operation
	,22023/4 24025 (10)	, 4.,,
N/A		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	DIARIES (PB):	
N/A		
		***********
RECOMMENDED: Www.	DATE:	-9.91
TITLE: Director Federal Regulatory	AL: 55 1	RC: \$30200
APPROVED: L. Mul	DATE: 4/	10191
TITLE: Vice President - Federal Regulator	y AL: 65 I	RC: SEOS30
	/	* P

SECTION 1				
DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE 11/18/92	DATE:	<del></del>	
DIVISION/DISTRICT: Federal Regulatory	RESPONSIB \$30200+173020	ILITY CODE:	<del></del>	<del></del>
CORPORATE SERVICES MANAGER: Linda Cook	ANAGER: TELEPHONE NUMBER: 404 249-2279			
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS Interface with FCC's Tariff Olvision, Policy & Program Planning providing information on BellSouth's existing and future open	g Division, Enforcement Divisio		vision & other entitle	s for
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS 90% - BellSouth Telecommunications, Inc. (BST) 10% - BellSouth Enterprises (BSE)	ASSIGNMENT METHO	DOLOGY:		
SECTION 4  RATIONALE SUPPORTING METHODOLOGY:  Most of work effort benefits BST through advocating BST pos monitoring industry. Remainder of work effort benefits BSE subsidiaries and monitoring telecommunication industry.	itions, responding to complain			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A N/A	A BILLING BASIS (PS, P	N, PF) :	-	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAI N/A	BLE TO SUBSIDIARIES	S (PB):		
SECTION 7 RECOMMENDED: Worker	D.	ATE: November 18,	1992	
TITLE: Director - Federal Regulatory				
PPROVED: Mall		ATE: November 18,	1992	
TITLE: Vice President - Federal Regulatory		L: 65	RC: SEOS30,	7
262	4	F01K06W 001688		KEMIZI

## COST ASSIGNMENT FORK

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE: S30300-H73030
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
Responsible for liaison with the Federal Communication areas: Rate of Return, price caps, accounting matters. Responsible for contacts staff in the above areas of responsibility. Finformation and the BellSouth corporate positions are accounted to the second statement of the second	depreciation, separations, and with Commissioners and Commission Provide the Commission with
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	HETHODOLOGY:
100% - Southern Bell/South Central Bell	
RATIONALE SUPPORTING METHODOLOGY:	
All of the above work efforts benefit BellSout	h regulated entities equally.
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF):
N/A	
DESCRIPTION OF SERVICES NOT CHARGRABLE TO SUBS	IDIARIES (PB):
N/A .	· · · · · · · · · · · · · · · · · · ·
RECOMMENDED: Maurice & Tallo	A. DATE:
TITLE: Director - Federal Regulatory	AL: 55 RC: \$30300
APPROVED: A.M.	DATE: 4/10/8/
TITLE: Vice President - Federal Regulato	ry , AL: 65 RC: SEOS30
7.3	

263

SECTION 1	EFFECTIVE DATE:
DEPARTMENT:	11/17/92
BSDC Governmental Affairs	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	S30300-H73030
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	249-2279
BECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PR Responsible for liaison with the FCC in the following areas: Rate matters. Responsible for contacts with Commissioners and Con with information and the Bell South corporate position on the abo	te of Return, price caps, depreciation, separations, audits and accounting mmission staff in the above areas of responsibility. Provide the Commission
SECTION 3	
COST CAUSATIVE CORPORATE FUNCTIONS A: 80% - BellSouth Telecommunications Inc. 20% - BSE	SSIGNMENT METHODOLOGY:
	r is of benefit to BSE including work in such areas as:1)cost allocation manual ffiliate transactions, 2) structural and nonstructural safeguards required for ects as affiliate transactions, lobbying and enhanced services.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A 1	BILLING BASIS (PS. PN. PF) :
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL N/A	LE TO SUBSIDIARIES (PB):
SECTION 7	
	<i>1</i>
Maurice D. Talbot,	1 . DATE: November 17 1992
RECOMMENDED:  Maurice D. Talbot,    TITLE:  Director - Federal Regulatory	DATE: November 17 1992
Maurice D. fallot, f	DATE: November 17 1992  DATE: November 17 1992

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## COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	RFFECTIVE DATE: 04/01/9	
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE: \$3040	)0-H73040
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-	2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	O ENTITIES:	
Contact responsibilities with national associategislative (NGA, NCSL, etc.), and other government.	ations of state regulatory rnmental bodies (USCM, NLC	(NARUC), , etc.).
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	
80% - Southern Bell/South Central Bell 20% - General Allocator		
RATIONALE SUPPORTING METHODOLOGY:	= <u>*******************************</u>	:========
Primary focus of responsibilities deals with a operations and activities of the operating contactivities with a corporate-wide impact and a specific subsidiary is impossible.	mpanies. Remaining time sp	ent fit to
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS, PN, PF)	):
N/A		•
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	SIDIARIES (PB):	
N/A		
RECOMMENDED: Carpin R Preston	DATE: 4/11/9	1
TITLE: Director-State & Agency Relations	s AL: 50 RC: 5	30400
APPROVED: O May	DATE: 4/1/9	· /
TITLE: Vice President - Federal Regulato	ory AL: 65 RC: S	SEOS30
265	F01Ki	6H 001691

### COST ASSIGNMENT FORM

DEPARTMENT:	BSDC Governmental Affairs	RFFECTI	VE DATE	: 11/	16/92
DIVISION/DIS	STRICT: Federal Regulatory	RESPONS	IBILITY	CODE:S3	0400-H73040
CORPORATE SE	RVICES MANAGER: Linda Cook	TELEPHO	NE NUKB	ER: 249	-2279
************					
	OF CORPORATE FUNCTIONS PROVIDED TO				
Contact resp legislative	onsibilities with national associate (NGA, NCSL, etc) and other government	tions of ental bo	state : dies (U	regulato SCM, NLC	ry (NARUC), , etc)
COST CAUSATI	VE CORPORATE PUNCTIONS ASSIGNMENT 1	ŒTHODOL	OGY:		
80% - BellSo 20% - Genera	uth Telecommunications 1 Allocator				
Primary focu tions and ac activities w	PPORTING METHODOLOGY:  s of responsibilities deals with is tivities of BellSouth Telecommunicath a corporate-wide impact and assidiary is impossible.	ations.	Remain:	ing time	spent on
DESCRIPTION	OF SERVICES PROVIDED ON A PROJECT I	BILLING	BASIS (	PS, PN,	PF):
N/A	•				
DESCRIPTION N/A	OF SERVICES NOT CHARGEABLE TO SUBSI	IDIARIES	(PB):		
RECOMMENDED:	Another K. Cox		DATE:	11/1	6/92
TITLE:	Director - State & Agency Relation	as AL:	50	RC:	S30400
APPROVED:	A.J. Marley		DATE:	11/11/	92
TITLE:	Vice President - Federal Regulator	y AL:	65	RC:	SEOS30
				-	

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## COST ASSIGNMENT FORM

DIVISION/DISTRICT: Federal Regulatory	
	RESPONSIBILITY CODE:S30500~H730
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:
Responsible for contact with various federal exal organizations on issues concerning foreign a telecommunications systems overseas, internation negotiations, and international spectrum allocations	market access, deregulation of onal treaty and standards-setting
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:
70% - BSE 30% - Southern Bell/South Central Bell	
RATIONALE SUPPORTING METHODOLOGY:	
Majority of work is to benefit BellSouth Enterp	orises with the remainder equally
supporting Southern Bell and South Central Bell international contacts.	l through both federal agency an
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT B	BILLING BASIS (PS, PN, PF):
N/A	
THE STREET OF THE STREET OF THE STREET OF THE STREET	HERSTERSTERSTERSERSTERSTERSTERSTERSTERSTE
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	IDIARIES (PB):
DESCRIPTION OF SERVICES NOT CRARGEABLE TO SUBSI	IDIARIES (PB):
•	
N/A	
N/A	DATE: 4/9/9/
RECOMMENDED: Franciss. Whony.	DATE: 4/9/9/
RECOMMENDED: Francis! When y.  TITLE: Director-Internatl & Agency Relati	DATE: 4/9/9/ ions AL: 60 RC: \$30500  DATE: 4/8/9/

SECTION 1			
DEPARTMENT:	EFFECTIVE DATE	<u>:</u>	
BSDC Governmental Affairs	July 1, 1992	<u>-</u>	
DIVISION/DISTRICT:	RESPONSIBILITY	CODE:	
Federal Regulatory	S30500-H73050		
CORPORATE SERVICES MANAGER:	TELEPHONE NUM	BER:	
Linda Cook	249-2279		
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED Responsible for contact with various federal organizations on issues concerning foreign a telecommunications systems overseas, interns	executive agenuarket access, d	eregulatio	n of
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNME 70% - BSE 30% - BellSouth Telecommunications, Inc.	NT METHODOLOGY	<b>:</b>	
SECTION 4 ATTONALE SUPPORTING METHODOLOGY: Majority of work is to benefit BellSouth Ent supporting BellSouth Telecommunications, Inc international contacts.			
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLING I	Basis (PS, PN, PF) :		
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUI	BSIDIARIES (PB):		
SECTION 7		<del></del>	
TITLE:		DATE:	7/14/92
Director-International and Agency Relations			
APPROVED:			
Maria	<del></del>	DATE: 7-/	16.92
Vice President - Federal Regulatory	AL: 65		RC: S30500

F01K06W 001694

DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: (Cont'd) negotiations, and international spectrum allocations.

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## COST ASSIGNMENT FORM

and the second s		
DEPARTMENT: Governmental Affairs	RPFECTIVE DATE:	01/01/92
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY O	ODE: \$30700-H7307
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER	404/249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO		
Interface responsibilities with Congressional states represented by North Carolina, South Ca & Senate Hembers to provide them with informat existing and future operations.	rolina, Georgia &	Florida House
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	HETHODOLOGY:	
100% - General Allocator		
RATIONALE SUPPORTING METHODOLOGY:	<u> </u>	· 医罗罗瑟斯 医克里克氏病 化化二二
Impact of issues dealt with is generally co of direct benefit to a specific subsidiary	rporate-wide and is impossible (o	assessment impractical).
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (P	S, PN, PF):
N/A		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDIARIES (PB):	
MFJ grassroots lobbying expense (PB9443), a	ll social member:	ship dues (PB176
***************************************		
RECOMMENDED: 1. Latter	DATE:	10-30-91
TITLE: Director - Staff Relations	AL: 55	RC: \$30700
APPROVED: Mach	DATE:	10/30/91
TITLE: Vice President - Pederal Regulat	ory AL: 65	RC: SEOS3
		, ;

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F01K06H 001696

## BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1		
DEPARTMENT:	EFFECTIVE DATE:	
Governmental Affairs	07/01/92	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	·
Federal Regulatory	S30700-H73070	
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
Linda Cook	(404) 249-2279	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PR Interface responsibilities with Congressional Staffs in Washington, D House & Senate Members to provide them with information on BellSo	DC for the states represented by North Carolina, South	Carolina, Georgia & Florida
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS AS 100% - General Allocator	SSIGNMENT METHODOLOGY:	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:		
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme	ent of direct benefit to a specific subsidiary is impossible	le (or impractical).
		le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:  mpact of issues dealt with is generally corporate-wide and assessme  SECTION 5  DESCRIPTION OF SERVICES PROVIDED ON A B	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE OF SERVICES NOT CHARGEABLE OF SERVICES NOT CHARGEABLE OF SERVICES NOT CHARGEABLE OF SECTION 7 RECOMMENDED	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:  Impact of issues dealt with is generally corporate-wide and assessment  SECTION 5  DESCRIPTION OF SERVICES PROVIDED ON A B  WA  SECTION 6  DESCRIPTION OF SERVICES NOT CHARGEABLE  AFJ grassroots lobbying expense (PB9443), all social membership of  SECTION 7  RECOMMENDED	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  Sues (PB1765)	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE AFJ grassroots lobbying expense (PB9443), all social membership di SECTION 7 RECOMMENDED	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  Sues (PB1765)	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE AFJ grassroots lobbying expense (PB9443), all social membership di SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations APPROVED:	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  fues (PB1765)  DATE: July 29 1992	Fe1Ke6N ee1597
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE AFJ grassroots lobbying expense (PB9443), all social membership de SECTION 7 RECOMMENDED TITLE: 'rector - Staff Relations APPROVED:  Manh	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  Sues (PB1765)	F01K06W 001597
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessme SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A B WA SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE MFJ grassroots lobbying expense (PB9443), all social membership di SECTION 7 RECOMMENDED TITLE: irector - Staff Relations APPROVED:	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  fues (PB1765)  DATE: July 29 1992	

#### COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs	EFFECTIVE DATE:	01/01/92
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CO	DE: S30800-H73080
CORPORATE SERVICES MANAGER: Linda Cook	TELEPHONE NUMBER:	404/249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	O ENTITIES:	
Interface responsibilities with Congressional states represented by Kentucky, Tennessee, Low House & Senate Members to provide them with it Corporation's existing and future operations.	uisiana, Mississippi	i & Alabama
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	<del></del>
100% - General Allocator		
RATIONALE SUPPORTING METHODOLOGY:		
Impact of issues dealt with is generally confidered benefit to a specific subsidiary	orporate-wide and as is impossible (or i	ssessment impractical).
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS.	PN. PF):
DEDUCATION OF DESCRIPTION OF ILL PROPERTY	, , , , , , , , , , , , , , , , , , , ,	J., 10,0
N/A		
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUB-	SIDIARIES (PB):	
MFJ grassroots lobbying expense (PB9443),	all social membersh	ip dues (PB1765)
RECOMMENDED: Jan Juli	DATE: /O	-30-91
TITLE: Director Staff Relations	. AL: 55	RC: \$30800
APPROVED: A. Mah	DATE:	10/30/91
TITLE: Vice President - Federal Regula	tory AL: 65	RC: SEOS30

## BELLSOUTH HEADQUARTER COST ASSIGNMENT FORM

DEPARTMENT:	EFFECTIVE DATE:	
Governmental Affairs	07/01/92	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
Federal Regulatory	S30800-H73080	,
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
Linds Cook	(404) 248-2279	
		<del></del>
SECTION 2		
DESCRIPTION OF CORPORATE FUNCTIONS PE Interface responsibilities with Congressional Staffs in Washington,		formisiana Afinainainai S
Alabama House & Senate Members to provide them with information	n on BellSouth Corporation's existing and future operation	, составля, тавивируя в 908.
· .		
•		•
SECTION 3		
COST CAUSATIVE CORPORATE FUNCTIONS A	SSIGNMENT METHODOLOGY:	
1) pun		
100% - General Allocator	,	
/ Jobb General Attocator		
SECTION 4		
RATIONALE SUPPORTING METHODOLOGY:	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate-wide and assessm	nent of direct benefit to a specific subsidiary is impossib	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:  mpact of issues dealt with is generally corporate-wide and assessm  section 5		le (or impractical).
RATIONALE SUPPORTING METHODOLOGY:  mpact of issues dealt with is generally corporate-wide and assessm  SECTION 5  DESCRIPTION OF SERVICES PROVIDED ON A I		le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A I		le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA	BILLING BASIS (PS, PN, PF) :	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA	BILLING BASIS (PS, PN, PF) :	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: mpact of Issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A I WA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SET GRAND G	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SECTION 7	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  FJ grassroots lobbying expense (PB9443), all social membership of	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  dues (PB1765)	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: inpact of issues dealt with is generally corporate-wide and assessm  DESCRIPTION OF SERVICES PROVIDED ON A FAMORIES  DESCRIPTION OF SERVICES NOT CHARGEABLE  FJ grassroots lobbying expense (PB9443), all social membership of the provided of the provided in the provided of the provided	BILLING BASIS (PS, PN, PF) : E TO SUBSIDIARIES (PB):	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A F  WA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SECTION 7 RECOMMENDED:  TITLE:	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  dues (PB1765)	le (or impractical).
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A I WA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SECTION 7 RECOMMENDED:  STITLE:  Frector - Staff Relations	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB): dues (PB1765)  DATE: July 29 1992	
RATIONALE SUPPORTING METHODOLOGY: mpact of Issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A I WA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SECTION 7 RECOMMENDED:  TITLE:  Frector - Staff Relations	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB): dues (PB1765)  DATE: July 29 1992	F01K66H 801699
RATIONALE SUPPORTING METHODOLOGY: mpact of issues dealt with is generally corporate wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A INVA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE  AFJ grassroots lobbying expense (PB9443), all social membership of SECTION 7 RECOMMENDED:  TITLE:  'rector - Staff Relations  APPROVED:  MULL  MARCHARGEABLE  TRECOMMENDED:  TOTAL CONTROL OF SERVICES NOT CHARGEABLE  TOTAL CONTROL OF SERVICES NOT	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  dues (PB1765)	
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessm  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A I WA  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABL  SECTION 7 RECOMMENDED:  TITLE:  Trector - Staff Relations  APPROVED:  Much	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB):  dues (PB1765)  DATE: July 29 1292  DATE: 5~3.9.7	F01K06H 001699
RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with is generally corporate-wide and assessment of issues dealt with its general property of its general prop	BILLING BASIS (PS, PN, PF):  E TO SUBSIDIARIES (PB): dues (PB1765)  DATE: July 29 1992	

## COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental	Affairs BF	FECTIVE DATE:	04/01/91
DIVISION/DISTRICT: Federal R	egulatory RE	SPONSIBILITY CO	DE: S30600-H73060
CORPORATE SERVICES MANAGER:	Linda Cook TE	LEPHONE NUMBER:	249-2279
DESCRIPTION OF CORPORATE PUNCT	IONS PROVIDED TO EN	TITIES:	24567ku2664gu#64
Responsible for telecommunicat planning. Contact responsibii academic institutions, and tele	ty with federal pol:	icymaker planni:	ng groups,
COST CAUSATIVE CORPORATE FUNCT	IONS ASSIGNMENT MET	HODOLOGY:	
70% - Southern Bell/South Cent 20% - General Allocator 10% - BSE	ral Bell		•
RATIONALE SUPPORTING METHODOLOG	<b>GY:</b>		
Primary focus of responsibility tions and activities of the ope Central Bell equally. Very sma benefitting unregulated subside a corporate-wide impact and ass diary is impossible.	erating companies an all amount of time s iaries. Remaining (	nd benefit South spent on activit time spent on ac penefit to a spe	nern and South ties directly ctivities with
DESCRIPTION OF SERVICES PROVIDE	ED ON A PROJECT BILL	ING BASIS (PS,	PN, PF):
N/A			· ·
DESCRIPTION OF SERVICES NOT CHA	ARGEABLE TO SUBSIDIA	ARIES (PB):	
N/A		·	
RECOMMENDED: Bleent	703	DATE: 4	/9/91
TITLE: Director-Public Po	olicy Analysis	AL: 55	RC: S30600
APPROVED: Dans 7	Vinda	DATE: 41	16/91
TITLE: Vice President ~	Federal Regulatory	AL: 65	RC: SEOS30,

SECTION 1	
DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	July 1. 1992
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	\$30600-H7300060 H73060
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Linda Cook	249 2279
	PROVIDED TO ENTITIES:  ysis and telecommunications issues planning. Contact  ng groups, academic institutions, and telecommunications policy
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A 701 - BST 201 - General Allocator 701 - BSE	ASSIGNMENT METHODOLOGY:
small amount of time spent on activities direct	es directly related to operations and activities of BST. Very ly benefitting subsidiaries. Remaining time spent on activitie direct benefit to a specific subsidiary is impossible.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A	BILLING BASIS (PS, PN, PF) :
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB	LE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB  JA  SECTION 7 RECOMMENDED:  Johnst 1730	
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB  JA  SECTION 7 RECOMMENDED:  John The Commended of the Co	LE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB  JA  SECTION 7 RECOMMENDED:  Johnst 1730	DATE: July 29 1992  FRIKAGU 901701
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB  JA  SECTION 7 RECOMMENDED:  JOLINA TBOLL  ITTLE: Grector, Policy Analysis	LE TO SUBSIDIARIES (PB):
DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAB  JA  SECTION 7 RECOMMENDED:  JOLINA TBOLL  TITLE: Grector, Policy Analysis	DATE: July 29 1992  FRIKACU 901701

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## COST ASSIGNMENT FORM

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DEPARTMENT:	BSDC Governmental Affa	irs	RPFECTI	VE DATE:	04/01/91
DIVISION/DIS	RICT: Federal Regulato	ry .	RESPONS	IBILITY CO	DR:530100-873010
CORPORATE SE	RVICES HANAGER: Linds	Cook	TELEPHO	NE NUMBER:	249-2279
DESCRIPTION (	OF CORPORATE FUNCTIONS	PROVIDED TO	ENTITIE	<del> </del>	البراد و فرون و فرون و فرون و الم
positions bed dockets, and enhanced serv small and lis issues. Suppo	mation on BellSouth's fore the FCC in network in competitive matters vices. Honitor cable a sited way in providing ort HFJ activities relating to numerous contents of the second conte	<ul> <li>engineering sincluding sinctivities via information</li> <li>ted to prepare</li> </ul>	ig, radio tructurath FCC at to Congraining tes	o, paging, al relief, and industr ressional : stimonies;	and cellular CPE and ry. Involved in staffs on same limited inter-
COST CAUSATIV	E CORPORATE FUNCTIONS	ASSIGNMENT H	BIHODOL	OGY:	
70% - Souther 15% - BSE 15% - General	n Bell/South Central B	ell			
Bulk of activ spent on acti functions. R	PORTING METHODOLOGY: ities support regulate vities supporting corp emaining time spent on direct benefit to a s	orate policy activities	issuès vith a c	of benefit corporate-v	t to BSE vide impact and
	F SERVICES PROVIDED ON	******	*******	*********	
N/A	r gentlong moreous on	-			
DESCRIPTION O	P SERVICES NOT CHARGEA	BLE TO SUBSI	DIARIES	(PB):	**************
N/A		•			
RECOMMENDED:	Gary G. Den	nu		DATE:	4/9/9/
TITLE:	Director - Federal	Regulatory	AL:	55 	RC: \$30100
APPROVED:	D.C. Mun		<u>.</u>	DATE:	4/10/91
TITLE:	Vice President - Fede	ral Regulato	ry AL:	65	RC: SEOS30
13724			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		r * * * * * * * * * * * * * * * * * * *

SECTION 1	·	
DEPARTMENT:	EFFECTIVE DATE:	
BSDC Government Affairs	July 1, 1992	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	
Federal Regulatory	S30100-H73010	•
CORPORATE SERVICES MANAGER:	THE STATE OF THE COURT OF THE C	
Linda Cook	TELEPHONE NUMBER:	
Line Cook	24-21-	
SECTION 2	-	
DESCRIPTION OF CORPORATE FUNCTIONS PROV	TDED TO ENTITIES:	
Provide information on BellSouth's existing and future operations and dockets, and in competitive matters including structural relief, CPE a and limited way in providing information to Congressional staffs on a activities relating to numbering plans and voice and data networks.	nd enhanced services. Monitor cable activities with FC	CC and industry, involved in small
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNOW - BetSouth Telecommunications, Inc. 30% - BSE	GNMENT METHODOLOGY:	·
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Bulk of activities support BellSouth Telecommunications, Inc. (BST). BSE functions. Remaining time spent on activities with a corporate-v		
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILL N/A	LING BASIS (PS, PN, PF) :	٠
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE ? N/A	TO SUBSIDIARIES (PB):	. <b>.</b>
SECTION 7	•	
RECOMMENDED:	DATE: July 27 1992	Supines de
TITLE:		Suprilers
A Man	DATE: July 27 1992	F01K06H 001703
TITLE:	AT :	NZ,
Vice President-Pederal Regulator	-y AL: 65	RC: SESSAGE

#### BELLOUIH HEADQUARTERS COST ASSIGNMENT FORM

	<del></del>		
SECTION 1 DEPARTMENT: Public Relations	EFF	OCTIVE DATE:	01/01/91
DIVISION/DISTRICT: Director-Public	Relations RES	PONSIBILITY CODE	<u>H92000</u>
CORPORATE SERVICES MANAGER: Cruse	Braswell	TELE. NO.	245-2800
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS	PROVIDED TO EN	TYPES:	
Employee communications, executive departmental budgeting, administra	speech writing ive and cleric	, financial comma al support.	unications,
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS	ASSIGNMENT MET	HODOLOGY:	
Composite of H92010, H92030, H9204	•		
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Composite of H92010, H92030, H9204	)	-	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED O	I A PROJECT BIL	LING BASIS (PS, 1	PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGE PB9443 - MFJ grassroots efforts	BLE TO SUBSIDIA	ARIES (PB):	
SECTION 7 RECOMMENDED: Bulk Other	)	DATE: £ 27	91
TITIE: Assistant Manager	<del></del>	/	
APPROVED:	uff	DATE: 2/2	28/8/
TITLE: Director-Public Rel	tions AL:	60 RC:	Н92000

# BELLBOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARIMENT:	Public Relations	EFFECTIVE 1	DATE:07	7/01/92
DIVISION/DIST	RICT: <u>Director-Public Relation</u>	s responsibil	LITY CODE:	<del>11</del> 92000
CORPORATE SEE	WICES MANAGER: Cruse Braswell	<b>T</b>	ele. No	249-2800
SECTION 2 DESCRIPTION O	OF CORPORATE FUNCTIONS PROVIDED	TO ENTITIES:		
financial con	unications, strategic communications, BellSouth Classic budgeting, administrative and o	, annual meeti	ing, execut	n writing, tive services,
SECTION 3 COST CAUSATIV	E CORPORATE FUNCTIONS ASSIGNME	VT METHODOLOG	Z:	
Composite of	Н92010, Н92030, Н92040, Н92050			
ALC CXCCC	SCACEOSA CACCIA, CACOZO	, cx1992, C	१।ववड	
	PORTING METHODOLOGY:  penses based on costs associate	ed with direct	reports	
SECTION 5 DESCRIPTION C	F SERVICES PROVIDED ON A PROJE	CT BILLING BAS	SIS (PS, PA	I, PF):
SECTION 6 DESCRIPTION C	F SERVICES NOT CHARGEABLE TO S	JBSIDIARIES (I	PB):	
PB9443 - MFJ	grassroots efforts			
SECTION 7 RECOMMENDED:	Mile & Devon	DATE:	07/01/	92
TITLE:	Assistant Manager	<del></del>		
APPROVED:	Danner (	DATE:	07/01/	′92
TITLE:	Director-Public Relations	AL:	_60F	C: <u>H92000</u>

KEM 19125 192

# BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT:Public Relations EFFECTIVE DATE:
CORPORATE SERVICES MANAGER: Charlie Hayslett TELE. NO. 249-2811  SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide employee communications articles for publications in entity newspapers.
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide employee communications articles for publications in entity newspapers.
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:  Provide employee communications articles for publications in entity newspapers.
Management function that services all public relations entities. Coordinates internal and external opinion research for public relations purposes.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Total employees for all entities.
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: All functions are provided at the corporate level and are assumed to benefit all employees equally.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB): None
SECTION 7 RECOMMENDED: Class William DATE: 2/27/91
APPROVED: DATE: 2/28/91
TITLE: Director-Public relations AL: 60 RC: H92000

## HELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

<u>.</u>						
SECTION 1 DEPAREMENT:	Public Relation	)s	EFFECTIVE D	ATE:	07/01/	92
DIVISION/DIST	RICT: Strategic	: Communications	RESPONSIBIL	ITY CODE	: <u>H92</u>	010
CORPORATE SER	NVICES MANAGER: _	Charlie Haysle	t TE	IE. NO.	249-	2811
Direct Issues Coordinates i	of CORPORATE FUNC Management func Internal and extensivide strategic is efforts.	tion that servicemal opinion res	es all publi search for pu	blic rel	lations	tities.
SECTION 3 COST CAUSATIV	E CORPORATE FUNC	TIONS ASSIGNMENT	METHODOLOGY	:		
Total employe	es for all entit	ies.				
Also CXCC	11, CX 1992, CX	1993				
SECTION 4 RATIONALE SUP	PORTING MEIHODOI	DGY:	•			
All functions employees equ	are provided at ally.	the corporate 1	level and are	assumed	l to be	nefit all
SECTION 5					<del>- 17</del>	
DESCRIPTION O	F SERVICES PROVI	DED ON A PROJECT	BILLING BAS	IS (PS,	PN, PF	<b>)</b> :
None						
SECTION 6 DESCRIPTION O	F SERVICES NOT C	HARGEABLE TO SUE	SIDIARIES (P	B):		
PB9443 - MFJ	grassroots effor	t		÷		
SECTION 7 RECOMMENDED:	Clural	Seglow	DATE:	07/01	/92	
TIME:	Operations Man	ager	_			
APPROVED:	2000	men 4	_ DATE:	07/01	/92	
TIME:	Director-Publi	c Relations	<b>AL:</b> ·	60	RC:	<u>H92000</u>

KEM 25/92

# BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: Public Relations EFFECTIVE DATE: 190
DIVISION/DISTRICT: Exec. Speechwriting RESPONSIBILITY CODE: H92030
CORPORATE SERVICES MANAGER: Tack Cornelius TELE. NO. 249-2847
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Write speeches for senior corporate executives.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
General Allocator
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
All functions are provided at the corporate level and are not connected with any specific corporate entity.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTICM OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: Tack Comments DATE: 2/25/91
TITE: Corporate Manager
APPROVED: DATE: 2/28/91
TITLE: AL: RC:

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# HELLOOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: _	Public Relations		EFFECTIVE DA	TE: <u>07/01/</u>	92
DIVISION/DIST	RICT: <u>Breative Sp</u>	eechwriting	RESPONSIBILI	TY CODE: H9	2030
CORPORATE SER	VICES MANAGER:Ta	ck Cornelius	TEL	E. NO. <u>249</u>	-2847
SECTION 2 DESCRIPTION O	F CORPORATE FUNCTION	NS PROVIDED T	o entities:		
Write speeche	s for senior corpor	ate executive	<b>s.</b>		
SECTION 3 COST CAUSATIV	E CORPORATE FUNCTIO	ns assignment	METHODOLOGY:		
General alloca					
Also exc c	11,01992,0199	13			
specific corporate of the specific corporate	F SERVICES PROVIDED	ON A PROJECT	BILLING BASI	S (PS, PN, P	F):
SECTION 6 DESCRIPTION OF	F SERVICES NOT CHAR	GEABLE TO SUB	SIDIARIES (PB	):	·
SECTION 7 RECOMMENDED:			DATE:	07/01/92	
TITLE:	Corporate Manage	r			
APPROVED:	Tack Co	مساكم	_ DATE:	07/01/92	··········
TITLE:	<u>Director-Public</u>	Relations	_ AL;	_60_ RC:	H92000 ·
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# HELLBOUTH HEADQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARIMENT:	Public Relations	EFFECTIVE DATE: 0	3/01/91		
DIVISION/DIST	RICT: <u>Finl. Comm. &amp; Admin.</u>	RESPONSIBILITY COOL	H92040		
CORPORATE SEE	RVICES MANAGER: Steve Napoli	TELE. NO.	249-3861		
SECTION 2 DESCRIPTION O	OF CORPORATE FUNCTIONS PROVIDED 1	O ENTITIES:			
tion of Question coordination community executives writing; so for shareholders.	nd production of Annual Report to parterly Shareholder Newsletters; on of BIS Journal (publication to informed about BellSouth); write s; support employee communication special projects as required; pro- polders. and budgeting; administrative and	writing and related to keep professional e speeches for senion n programs with research duction of annual man	creative investment corporate urch and		
SECTION 3 COST CAUSATIV	E CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:			
1. Equity of subsidiaries — budget 94% 2. General Allocator — budget 6%					
SECTION 4 RATIONALE SUP	PORTING METHODOLOGY:				
<ol> <li>All functions are provided at the corporate level and are not connected with any specific corporate entity.</li> <li>These functions are connected specifically with departmental budgeting and administrative and clerical support.</li> </ol>					
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None					
SECTION 6 DESCRIPTION O	F SERVICES NOT CHARGEABLE TO SUB	SIDIARIES (PB):			
None					
SECTION 7 RECOMMENDED:	A. Mayli	DATE: 2	127/91		
TITLE:	Corporate Manager	,			
APPROVED:	5 - amely	DATE: 2/2	8/5/		
TITLE:	Director-Public Relations	AL: 60 RC:	H92000		

## ESLIBOUTH READQUARTERS COST ASSIGNMENT FORM

SECTION 1 DEPARTMENT: Public Relations	EFFECTIVE DATE:07/01/92				
DIVISION/DISTRICT: Finl. Comm. & Ad	min. RESPONSIBILITY CODE: H92040				
CORPORATE SERVICES MANAGER: Steve N	apoli TELE. NO249-3861				
tion of Quarterly Shareholder News coordination of HIS Journal (public community informed about BellSouth executives; support employee community	eport to Shareholders; writing and produc- letters; writing and related creative cation to keep professional investment ); write speeches for senior corporate nication programs with research and red; production of annual meeting film				
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS AS	SIGNMENT METHODOLOGY:				
1. Equity of subsidiaries — budget 94% 2. General Allocator — budget 6%  Also CXCOII, (X1992, CX1993)					
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:					
any specific corporate entity.	ifically with departmental budgeting and				
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): None					
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE	TO SUBSIDIARIES (PB):				
None					
SECTION 7 RECOMMENDED:	DATE: 07/01/92				
TITLE: Corporate Manager	<del></del>				
APPROVED:	DATE:				
TITLE: <u>Director-Public relation</u>	AL: 60 RC: H92000				

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November 1988

(Reference Paragraph 3.62a)

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#### BELLSOUTE MEADQUARTERS COST ASSIGNMENT FORM

DEPARTMENT:	Public Relations	EFFECTIVE DATE: 8-1-92
DIVISION/DI	STRUCT: Headquarters	
	ervices maragen: Marsha K. Moc	<del></del>
	OF CORPORATE PUNCTIONS PROVIDED 1	
the relate BellSouth Board of I Corporate	ed activities of the Annual Classic, executive confere Directors' candidates for m Governance matters as rela	<del></del>
-Ratio of	100 90 Delicity of the corporate of the	lallocater
Conference area and hentities.		pport shareholder services m which in turn benefits all d that would more accurately
None. NOTE: All "cost iden	of services provided on a project l management conference cost atification" project for the epartments and applicable so	ts are accumulated under a e purpose of allocating back
DESCRIPTION o	OF SERVICES BOT CHARGEABLE TO SUB:	SIDIARIES (PB):
LECONTENDED:	Marsha K. Mock	DATE: 7-15-92
TITLE:	Opr Mgr-Pub Rel	AL: 55 Rc: H92040
APPROVED:	Die me	PATE: 7-15-92
fitte:	Dir-Public Relations	ag: 60 ac: H92000
		FOIKOGH 001712

# BELLOOTH HEADQUARTERS COST ASSIGNMENT FORM

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SECTION 1 DEPARIMENT:	Publi	c Relatio	ns	EF	FECTIVE D	ATE:	07/01/9	2
DIVISION/DIST	RICT:	Exec.Svc	s. & Emp. Com	m. Re	SPONSIBILI	TTY COD	E: <u>H</u> S	2050
CORPORATE SEE	WICES	MANAGER:	Marsha Moci	ς	Tel	E. NO.	249-	2446
SECTION 2 DESCRIPTION OF Responsible if Annual Meeting support for Officentities. Proceedings are coordinators.	for imp ng of S TEO and TOVIDE nd maga	lementing hareholde presenta employee	and coording rs, BellSouth tions on Publ communication	ting the Classic Lic Relates as artic	e related c, executi tions matt les for pu	ive con ers as blicat	ference relate ions in	s, staff d to all entity
SECTION 3 COST CAUSATIV			- <b></b>			C	XCC 21	יבות התפספות בות האנים פור
Ratio of corp CX1992 - Mark	orate eting	expenses general a	(general allo Llocator on e	cator) exception	n basis fo	r Bell	xCC ()	COLXCEPTION XICA3CO EXCE Lassic
RATIONALE SUF Conference co headquarters methodology i provided.)	ordina manage	tion func	tions support which in tur	n benef:	its all er	itities.	. (No	
SECTION 5 DESCRIPTION O None Note: All ma identificatio and applicabl	nageme n" pro	nt confere ject for 1	ence costs ar	re accum	ulated und	lera "o	cost	•
SECTION 6 DESCRIPTION O			HARGEABLE TO	SUBSID:	IARIES (PE	3):		
	<u>-:</u>	1 1	- , , , f					
SECTION 7 RECOMMENDED:	30	restre	Blook		DATE:	07/0:	L/92	
TITLE:	<u>Ope</u>	rations Ma	nager	<del></del>				
APPROVED:	ی		mey,	4	DATE:	07/0	1/92	·
TITLE:	_Dire	ctor-Publ	c Relations		AL:	60	RC:	H92000

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## BELLSOUTH BEADQUARTERS COST ASSIGNMENT PORM

是是我不可能 <b>是是不是在我的我们的</b> 我们就是是否是是我们的,我们就不是是我们的,我们也没有什么。
SECTION 1
DEPARTMENT:
DIVISION/DISTRICT: COrp. Affairs RESPONSIBILITY CODE: H94040
CORPORATE SERVICES MANAGER: <u>James A. Breedlove</u> TELE. NO. <u>249-2462</u>
SECTION 2
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: See attached
SECTION 3
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: General Allocator
SECTION 4
RATIONALE SUPPORTING METHODOLOGY:
All functions are provided at the corporate level and are not
connected with any specific corporate entities.
·
FTEETHTESTEETEETEEFEETEETEETEETEETEETEETEETEETEET
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN. PF):
None
SECTION 6
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
======================================
SECTION 7 RECOMMENDED: DATE: February 28, 1991
TITLE: Director External Affairs
APPROVED: 958007 DATE: 2/28/91
TITLE: Director, Corporate AffairaL: 60 RC: H94000

•	
SECTION 1 DEPARIMENT: Public Relations E	FFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: <u>External Affairs</u> R	RESPONSIBILITY CODE: H94040
CORPORATE SERVICES MANAGER: Jim Breedlove	TELE. NO. <u>249-2462</u>
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO Encourage and support BellSouth corporate employen and civic volunteer efforts and handle related BellSouth arts program and an in-kind contribute a contributions policy handbook and corporate mestaff support and handle special projects for the external activities, such as Chairman and Executive U.S. Chamber of Commerce, member of United Governors, Business Roundtable, Boy Scouts of Am Atlanta Historical Society, etc. Manage all fur Chairman's external activities, including the N U.S. Chamber of Commerce, the JFK Center for the Junior Achievement.	yees' involvement in community special projects. Develop a cions policy and program. Develop embership directory. Provide the Chairman related to his tive Board Committee Member of Way of America's Board of perica, Woodruff Arts Center, and-raising efforts related to the lational Alliance of Business,
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT M	ETHODOLOGY:
General allocator On exception CXCCII	, (X1992, CX19913
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
All functions are provided at the corporate lever specific corporate entity.	el and are not connected with any
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT B	ILLING BASIS (PS, PN, PF):
None	
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	DIARIES (PB):
None //	
SECTION 7 RECOMMENDED: A Buglow	DATE: <u>07/01/92</u>
TITLE: Director External Affairs	
APPROVED:	DATE: <u>07/01/92</u>
TITLE: V.PPublic Relations	AL: 60 RC: HEOH90

				*****
SECTION 1			_	
DEPARTMENT: Public Relations E	FFECTIVE DA	TE: 07	7/01/	92
DIVISION/DISTRICT: Corporate&Education Affairs	RESPONSIBIL	ITY CODI	E:	B94100
CORPORATE SERVICES MANAGER: Pat Villis	TEL	E. NO	249	-2414
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	ENTITIES:			
Oversees BellSouth's interests in education and and national issues of community interest. Dir which provides financial support to education i territory; oversees the director of education a Leaders program; and directs the corporate cont programs.	ects the Be n the nine- ffairs; coo	llSouth state of rdinates	Foundaries the	dation ing Global
SECTION 3		222222	*****	*********
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT H	ETHODOLOGY:			
General allocator Cockcocio Cxccii		.002		
	CXICIOZ		***	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:				
The education and community support provided the Affairs support the subsidiaries' needs for quaconsumers, for strong communities and for economethodologies, therefore apply.	lified emplo	yees, f	or ec	lucated
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT B	ILLING BASIS	(PS, P	N, PI	?):
The National Merit and National Achievement Schothe BellSouth Enterprises subsidiaries based on whose children are receiving scholarships.	olarship pro the number	grams a of thei	re bi r emp	illed to oloyees
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSI	DIARIES (PB)	):	*****	:#262++*6+
SECTION 7		******	22200	*******
RECOMMENDED: Saturia & Hillis	DATE:	07/01	/92	
TITLE: Director, Corporate and Education	Affairs			
APPROVED:	DATE:	07/01	/92	
TITLE: V.PPublic Relations	AL: _	65	RC: _	неон90
		*****	=====	*******

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November 1988

(Bafaranca Paragraph 1.024)

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#### BELLSOUTH BEADQUARTERS. COST ASSIGNOUST FORK

DEPARTMENT:	<u>Public</u>	Relations	8	PRECITYE DATE:	8-1-92
DIVISION/DIS	TRICT: _	Headquarters		ESPONSIBILITY	CODE: H94110
CORPORATE SE	RVICES NA	MAGER: Clarence	e O'Banner	TELE.	so. <u>249-2829</u>
Administra	tion of public	Arr FUNCTIONS PASS BellSouth spo education in t es.	nsored pro	grams dedic	
COST CAUSATI	VE CORPOR	ATE PURCTIONS ASS	IGENERY METR	opology:	
		expenses-			
	-	erai Allocc	utor		
RATIONALE SU	PPORTING I	KETROPOLOGT:	<del>rusus 2 ******</del>		***************************************
		benefit all encurately allo			
DESCRIPTION C	SENTICI	S PROVIDED ON A	PROJECT BILL	ING BASIS (PS,	71, 77):
None					
ه چه چه وجه در استانت		-			
DESCRIPTION O	or sexvice	S NOT CHARGEABLE	TO SUBSIDIAL	III (PB):	
None .					
BECOMENDED:	Claren	ce O'Banner		DATE:	7-15-92
TITLE:	Direct	deathon Affair	S AL:	_55 ac:	
APPROVED:	[///////	ML		DATE: _	
SITLE:	VP-Pub	lic Relations	AL:	60 RC:	HEOH90

SECTION 1 DEPARTMENT: ]	Public Relations	•	_ EFFECTIVE D	ATE: <u>01/01</u>	/92
DIVISION/DIST	TRICT: Advertisi	ng	RESPONSIBI	LITY CODE:	<u>H9500000</u>
CORPORATE SEI	RVICES MANAGER:	Don G. Reichard	t TELE	. NO. <u>249</u> -	-2400
management su	OF CORPORATE FUNC upport for BST and ng for all BellSo	nd BSC Advertis			
SECTION 3 COST CAUSATIV -For BST Adve -For BSE Adve	VE CORPORATE FUNC ertising Financia ertising support ertising (25%)- 2	al Management c (10%)- 10% mark	osts(65%) eting general		
E: nses in s	PPORTING METHODOS support of BST as sts are allocable	nd BSE will be		ertising	
SECTION 5 DESCRIPTION C	OF SERVICES PROVI	IDED ON A PROJE	CT BILLING BAS	IS (PS, PN	(, PF):
SECTION 6 DESCRIPTION C	OF SERVICES NOT	CHARGEABLE TO S	UBSIDIARIES (P	B):	
SECTION 7 RECOMMENDED:	Non Gry	riferell	DATE:	4-2	0-92
TITLE:	Directer-Advert	fing			1.
APPROVED:	- [][Wh V/M]		DATE:	1/21/	192
TITLE:	VP-Public Relat	ions	AL:	65 R	с: неоноо
	·				KENSTIPS

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SECTION 1 DEPARIMENT:	Public	: Relatio	ns	_ EFFECHIV	e date:	07/01	/92
DIVISION/DISI	rict: _	<u>Advertis</u>	ing	_ RESPONSI	RILITY (	000E:F	95000
CORPORATE SER	VICES MA	NAGER: _	Don Reichan	dt	TELE.	No. <u>24</u>	9-2400
SECTION 2 DESCRIPTION OF Provide market Telecommunicate advertising a advertising f	ting foo tions. s needed	rised adversed for Bell	ertising for investment/fil LSouth Corpora	BellSouth Co nancial adve ation. Coor	rporation rtising	. Develo	p other
SECTION 3 COST CAUSATIV - For marketi - For investm - For other a	ng focus ent/fina dvertisi	ed costs- ncial adv ng expens	-CX0011 marks vertising-CX( ses-CS0006 ge	eting genera 2007 equity eneral alloc	l alloca of subsa ator	ator idiaries	zpien (CC) X 1992, (X16
- For all ocu	er costs	70% mar)	keting genera	L, 20% equit			
BECTION 4 RATIONALE SUP Advertising e	PORTING I	METHODOLO	CGY:	ling to the	functio	n support	ed.
BECTION 4 RATIONALE SUP	PORTING I	METHODOLO	CGY:	ling to the	functio	n support	ed.
BECTION 4 RATIONALE SUP Advertising e All other cos	PORTING 1 Expenses ts refle	METHODOLO will be o	OGY: charged accord	ling to the keting, gene	function	n support	ed.
SECTION 4 RATIONALE SUPAdvertising e All other cos	PORTING 1 Expenses ts refle	METHODOLO will be o	OGY: charged accord	ling to the keting, gene	function	n support	ed.
BECTION 4 RATIONALE SUP Advertising e All other cos SECTION 5 DESCRIPTION O	PORTING I Expenses to ts refle	METHODOLO will be o ct a comp ES PROVII	OGY: charged accom- cosite of mark	ling to the keting, gene ECT BILLING	function ral and BASIS (1	n support	ed.
BECTION 4 RATIONALE SUPAdvertising e All other cos SECTION 5 DESCRIPTION O None SECTION 6 DESCRIPTION O	PORTING I Expenses to ts refle	METHODOLO will be o ct a comp ES PROVII	OGY: charged accom- cosite of mark	ling to the keting, gene ECT BILLING	function ral and BASIS (1	n support	ed.
BECTION 4 RATIONALE SUPAdvertising e All other cos SECTION 5 DESCRIPTION O None SECTION 6 DESCRIPTION O	PORTING I Expenses to ts refle	METHODOLO will be o ct a comp ES PROVII	OGY: charged accom- cosite of mark	ling to the keting, gene ECT BILLING	function ral and PASIS ()	n support	ed. llocation. F):
SECTION 4 RATIONALE SUP Advertising e All other cos SECTION 5 DESCRIPTION O None SECTION 6 DESCRIPTION O None	PORTING PORTIN	METHODOLO will be o ct a comp ES PROVII	CGY: charged accomposite of mark	ting to the keting, generated but BILLING	function ral and PASIS ()	equity a	ed. llocation. F):
EBCTION 4 RATIONALE SUP Advertising e All other cos SECTION 5 DESCRIPTION O None SECTION 6 DESCRIPTION O None SECTION 7 RECOMMENDED:	PORTING PORTIN	METHODOLO will be o ct a comp es provii	CGY: charged accomposite of mark	ting to the keting, generated but BILLING	function ral and RASIS (FB):	equity a	ed. llocation. F):

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SECTION 1 DEPARTMENT: Public Relations
DIVISION/DISTRICT: Advertising RESPONSIBILITY CODE: H9501000
CORPORATE SERVICES MANAGER: H. Taylor Lynn TELE. NO. 249-2817
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide Financial Management support for BST Advertising. Provide direction for BSC Advertising. Assist in advertising coordination for all BellSouth entities.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: -For BST Advertising Financial Management (10%) -For BSE Advertising (5%) -For BSC Advertising (85%) - 80% marketing general; 5% general
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:  The state of the charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and BSE will be charged to a support of BST and
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED:  DATE: 4-2-92  TITLE: Director / Advertising  APPROVED:  DATE: 4/21/92  TITLE: Vice President - Public Relations AL: 65 RC: HEO H90

HEM HAZ

EFFECTIVE DATE:07/01/92
RESPONSIBILITY CODE:H95010
RESPONDED TO THE PROPERTY OF T
TELE. NO249-2817
ENTITIES: South Corporation. Provide er advertising as needed for unsel for other entities as
METHODOLOGY:  g general allocator  equity of subsidiaries al allocator  of equity, 10% general allocator
to the function supported.
BIILING BASIS (PS, PN, PF):
IDIARIES (PB):
DATE: 07/01/92
,
DATE:07/01/92
AL: 60 RC: <u>H95000</u>

KEM 28/92

SECTION 1 DEPARTMENT: Public Relations	EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Advertising	RESPONSIBILITY CODE: H950\$100
CORPORATE SERVICES MANAGER: Tracy Metclaf	TELE. NO. 249-2848
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDER Management support for BST Advertising. Ass of advertising for all BellSouth entities.	
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT FOR BST Advertising Financial Management (For BSE Advertising support(5%) - 5% market (5%) - 2 1/2%	costs(90%) ting general
SECTION 4  RATIONALE SUPPORTING METHODOLOGY:  E nses in support of BST and BSE will be  A1_ other costs are allocable to all subsidence.	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJI	ECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S	SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: A JULY TO TITLE: Operations Manager	DATE: 42/92
APPROVED: 4 on D. Portling	
TITLE: <u>Director - Advertising</u>	DATE: 4-2-92 AL: 60 RC: H95000
	^ les

JKEM JKEM

SECTION 1				
DEPARTMENT:	Public Relations		_ EFFECTIVE DATE:	01/01/92
DIVISION/DIS	TRICT: Advertising	<u> </u>	RESPONSIBILITY	
CORPORATE SE	RVICES MANAGER: St	ephanie Hunts	inger TELE. NO. 24	19-2823 H95012
SECTION 2 DESCRIPTION ( function for	OF CORPORATE FUNCT BSC. Assist in ad	TIONS PROVIDED Evertising coo	TO ENTITIES: Perfordination for all	orm Advertising BellSouth entities.
-For BSC Adv	VE CORPORATE FUNCT ertising(95%) 90% ertising support(5	marketing gen		
<pre>! of expens Auvertising.</pre>	PPORTING METHODOLO ses in support of sts are allocable	BSC and all B	SE expenses will b	e charged to
SECTION 5 DESCRIPTION (	OF SERVICES PROVID	ED ON A PROJE	CT BILLING BASIS (	PS, PN, PF):
SECTION 6 DESCRIPTION (	OF SERVICES NOT CH	ARGEABLE TO ST	UBSIDIARIES (PB):	*=====================================
SECTION 7 RECOMMENDED:	Al Day L Ky		DATE:	1/2/92
TITLE:	Operations Manage	e <del>x</del>	DATE:	F-2-92 RC: H95000
TITLE:	Director - Adver	tising	AL: <u>60</u>	RC: 495000
				, Kemi

SECTION 1 DEPARIMENT: _	Public Relatio	TS	effective D	ATE:07	7/01/92	
DIVISION/DIST	RICT: Advertis	sing	RESPONSIBILIT	TTY CODE:	<u> H95000</u>	
CORPORATE SE	WICES MANAGER: _	Don Reichardt	TE	le. no	249-2400	
Provide marks Telecommunica advertising a	ting focused advitions. Provide	TIONS PROVIDED TO Pertising for Bell investment/finance lSouth Corporation subsidiaries.	South Corporation	sing. Dev	relop other	
<ul><li>For marketi</li><li>For investm</li><li>For other a</li></ul>	ng focused costs ent/financial ad dvertising expen	TIONS ASSIGNMENT —CK0011 marketin vertising—CK0007 ses—CS0006 gener keting general, 2	g general at equity of a al allocator	Llocator subsidiari r		Łι <u>⇔</u>
SECTION 4	•				· · · · · · · · · · · · · · · · · · ·	
RATIONALE SUP	PORTING METHODOL					
Advertising e	expenses will be	charged according	to the fund	ction supp	orted.	
All other cos	ts reflect a com	posite of marketi	ng, general	and equit	y allocation.	
SECTION 5 DESCRIPTION O	F SERVICES PROVI	DED ON A PROJECT	BILLING, BAS	IS (PS, PN	, PF):	
None	•					
SECTION 6 DESCRIPTION OF	F SERVICES NOT C	HARGEABLE TO SUBS	IDIARIES (PA	3):		
RECTION 7	Mon DK	eichnoff	DATE:	07/01	/92 ·	
· THE	Director Adver	tising	•			
APPROVED:	Konfle	chard	DATE:	07/01	/92	
TITE:	Director-Adver	tising	AL:	_60_R	C: <u>H95000</u>	

F81K86W 801719

KEW JUST

SECTION 1 DEPARTMENT: Public Relations
DIVISION/DISTRICT: Advertising RESPONSIBILITY CODE: H9501000
CORPORATE SERVICES MANAGER: H. Taylor Lynn TELE. NO. 249-2817
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Provide Financial Management support for BST Advertising. Provide direction for BSC Advertising. Assist in advertising coordination for all BellSouth entities.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: -For BST Advertising Financial Management (10%) -For BSE Advertising (5%) -For BSC Advertising (85%) - 80% marketing general; 5% general
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: E nses in support of BST and BSE will be charged to Advertising. All other costs are allocable to all subsidiaries.
SECTION S DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: Jour / Joint DATE: 4-2-92
APPROVED: DATE: 4/21/92  TITLE: Vice President - Public Relations AL: 65 RC: HEO H90
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HENS/HAS

F81K86W 881728

### COST ASSIGNMENT FORM

SECTION 1 DEPARIMENT: Public Relations	EFFECTIVE DATE: 07/01/92
DIVISION/DISTRICT: Advertising	RESPONSIBILITY CODE:H95010
CORPORME SERVICES MANAGER:	TELE. NO249-2817
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED Provide marketing focused advertising for B investment/financial advertising. Develop BellSouth Corporation. Provide advertising needed.	ellSouth Corporation. Provide other advertising as needed for
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT - For marketing focused costs—CK0011 market - For investment/financial advertising—CK00 - For other advertising expenses—CS0006 general	ting general allocator  OUT equity of subsidiaries  neral allocator
RATIONALE SUPPORTING METHODOLOGY: Advertising expenses will be charged according to their costs reflect a composite of market	
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	T BILLING BASIS (PS, PN, PF):
None	•
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	PRSIDIARIES (PB):
None	
RECOMMENDED:	DATE: 07/01/92
TITIE: Operations Manager	2
APPROVED: 4 OU. I FEELD S	DATE: 07/01/92
TIME: <u>Director-Advertising</u>	AL: 60 RC: H95000

F81K86W 881721

12/18/92

BECTION 1 DEPARTMENT:	Public Relations	EFFECTIVE DATE: 01/01/92
DIVISION/DIS	TRICT: Advertising	RESPONSIBILITY CODE: H950\$100
CORPORATE SE	RVICES MANAGER: Tracy Metcla	f TELE. NO. 249-2848
Management si	OF CORPORATE FUNCTIONS PROVI upport for BST Advertising. ng for all BellSouth entitie	
-For BST Adve	VE CORPORATE FUNCTIONS ASSIGNATIONS ASSIGNATION ASSIGNATIO	t costs(90%) keting general
E nses in s	PPORTING METHODOLOGY: support of BST and BSE will lests are allocable to all sub-	be charged to Advertising. sidiaries.
SECTION 5 DESCRIPTION C	OF SERVICES PROVIDED ON A PRO	OJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION O	of SERVICES NOT CHARGEABLE TO	SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED:	H. Fayly Kyr	DATE: 4/2/92
TITLE:	Operations Manager	
APPROVE	D: for Affarfinell	DATE: 4-2-92 AL: 60 RC: H95000
TITLE:	Director - Advertising	AL: <u>60</u> RC: <u>H95000</u>
		J/EN
	·	(G)

F01K06H 001722

SECTION 1 DEPARTMENT: Public Relations EFFECTIVE DATE: 01/01/92
DIVISION/DISTRICT: Advertising RESPONSIBILITY CODE: #55
CORPORATE SERVICES MANAGER: Stephanie Huntsinger TELE. NO. 249-2823
SECTION 2  DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Perform Advertising function for BSC. Assist in advertising coordination for all BellSouth entities
section 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: -For BSC Advertising(95%) 90% marketing general; 5% general -For BSE Advertising support(5%)
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:  f of expenses in support of BSC and all BSE expenses will be charged to Auvertising. All other costs are allocable to all subsidiaries.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
SECTION 7 RECOMMENDED: A Court for DATE: 4/2/92 TITLE: Operations Manager
TITLE: Director - Advertising AL: 60 RC: H95000
Kemula

F01K86W 001723

### FAX TRANSMITTAL SHEET PROK

#### BST REGULATORY AFFAIRS 3700 COLONNADE PARKMAY BIRMINGHAM, ALABAMA 35243

FACSIMILE NUMBER: 205/977-1563

DATE SENT: 10/2//93 NUMBER OF PAGES (EXCLUDIN	G COVER): 28
DATE SENT: 10/21/93 NUMBER OF PAGES (EXCLUDING TO: Care Kollin	
TELEPHONE NUMBER:	
FAX NUMBER: 404 376-015/	
******PLEASE CALL ABOVE TELEPHONE NUMBER FOR PI	CRUP****
FROM:	
Peggy MacAllister 205/977-3391	
SPECIAL INSTRUCTIONS:	
• •	

IF AMY PROBLEMS WITH TRANSMISSION, PLEASE CALL: SANDRA MEMLEY 205/977-1564

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Pipe Person

PARTHEMI: CORPORATE RESPONSIBILITY & COMPLI	ANCE EFFECTIVE DATE: 10-1-92
VISION/DISTRICT: INTERNAL AUDITING & SECURIT	Y RESPONSIBILITY CODE: HECHAO
RPORATE SERVICES MANAGER: DEBSIE CONNER	TEL. NO. 249-3001
CTION 2 SCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO	
a Vice President of Corporate Responsibility ministering the Security and Internal Auditi i BST. This position also serves as the Omb ports directly to the chairman of the board.	ng departments including both BBC budsmen for the corporation and
CTION 3 ST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	•
sed on headcount for the entire corporation	(BSC, BSE & BST).
FIGNALE SUPPORTING METHODOLOGY:  BIB incurred are not attributable to a specifiation to the services provided for the entire services provided for the entire services of the services provided on a project services provided on a project services.	ire corporation (BSC, BSB & BST).
CTION 6 SCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	
COMMENDED: VE Jawa	DATE: 10/7/92
CTION 7 COMMENDED:   TITLE: Assistant Vice President	AL 60 RC: H41000
APPROVED: John F. Kunter	DATE: 10-9-92
TITLE Fice President - Corporate Responsibility & Comp.	AL 65 RC: HROH40 liance
######################################	¥E,

KEM 113192

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Felkoch Belas9

section 1
DEPARTMENT: Marketing EPPECTIVE DATE: 7/16/91
Information Services DIVISION/DISTRICT: 4 Market Plans RESPONSIBILITY CODE: HE0H40
CORPORATE SERVICES MANAGER: Lynel Viseman TELE. NO. 249-2793
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
This organization coordinates the information services efforts of the BellSouth subsidiaries, and provides strategic planning and direction as appropriate to guide the efforts of the subsidiaries.
SECTION 3 COST CAUSATIVE CORPORATE PUNCTIONS ASSIGNMENT METHODOLOGY:
General Marketing Allocator
SECTION 4 RATIONALE SUPPORTING METHODOLOGY:
The information services efforts of the BellSouth Corporation span the range from regulated activities (e.g., ONA planning and basic service element provision) to unregulated (e.g., protocol conversion and voice messaging) through multiple subsidiaries, in a complex and interdependent environment. It is not possible to identify directly the benefits to each product and each subsidiary. The most accurate method is to allocate the expenses of this organization to BSE, SB, and SCB based on the relative size of their marketing budgets.
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF):
None
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
None
RECOMMENDED: Lyne 1 Wiseman DATE: 7-23-91
APPROVED: Staff Marager - Info. Svcs.  DATE: 7-24-5/
TITLE: Vice President - Info. Svcs. AL: 65 RC: HEOH40
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F81K86W 881488

Southern Bell Tel. & Tel.Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-065 Page 1 of 1

Request: Provide a copy of all BellSouth Headquarters Cost Assignment Forms developed for each responsibility code for 1992. Indicate the months in which changes to cost assignment forms were implemented, if any.

Response: The Company amends its response dated July 30, 1993 as follows:

The Company is faxing the following cost assignment forms that were listed as missing from the attachment that was sent on July 30, 1993.

HEOH40	H73040	H71420
H15000	H73050	H73020
H11400	R73060	H73030
H71410	H73070	H73080
H73010	H71410	•

These forms were pulled from the Company's copy of the original attachment that was provided on July 30, 1993.

The Company has requested copies of the remaining 42 BSC cost assignment forms if they existed in 1992, and will provide either the 1992 forms or a status report on the research by October 29, 1993.

Data Provided: October 31, 1993

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE:	8/1/9 <b>4</b> kem
DIVISION/DIST	RICT: Department Head	RESPONSIBILITY O	ODE: H15000
	VICES HANAGER: C. W. Shewbridge,		
SECTION 2 DESCRIPTION OF Senior tax extended tax policy, to	F CORPORATE FUNCTIONS PROVIDED T scutive responsible for Federal, ax compliance, research, audit, ax systems and related activitie	O ENTITIES: state, local and legislative review	international
SECTION 3 COST CAUSATIV	E CORPORATE FUNCTIONS ASSIGNMENT		206575469672227722
Composite of	direct reports.		
SECTION 4 RATIONALE SUP	PORTING MRTHODOLOGY:		2200224400467888
Managerial ex direct report	penses assigned based on costa a s.	ssociated with pos	sition's
SECTION 5	F SERVICES PROVIDED ON A PROJECT		
N/A			
SECTION 6	F SERVICES NOT CHARGEABLE TO SUE	SSIDIARIES (PB):	estroestroestroe
N/A			
SECTION 7 RECOMMENDED:	C.U. Slelily TI	DATE:	8/7/91
TITLE:	Assistant Vice President-Taxes		
APPROVED:	C. u. Bleld I	DATE:	8/7/91
TITLE:	Assistant Vice President-Taxes	AL: <u>60</u> RC	: H15000
307	: :	FØ1KØ6H	PS }
			<b>b p</b> 7

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SECTION 1 DEPARTMENT:	Tax	EFFECTIVE DATE	51 8-1-92
DIVISION/DIST	MICT: Department Read	RESPONSIBILITY	CODB: <u>R15000</u>
CORPORATE SER	ICES HANAGER: C. W. Shewbridge	, III TRIE.	NO. 249-3600
RECTION 2 DESCRIPTION OF Senior tax ex tax policy, t	CORPORATE FUNCTIONS PROVIDED T scutive responsible for Federal, ax compliance, research, audit, ax systems and related activitie	O ENTITIES: state, local a legislative rev	nd international
NECTION 3 COST CAUSATIV	CORPORATE FUNCTIONS ASSIGNMENT		, d 2 ft a a <b>à 2</b> ft a a <b>à</b> 2 ft a a a a a a a a a a a a a a a a a a
	PORTING METHODOLOGY: penses assigned based on costs a	ssociated with	position's
ECTION 5	SERVICES PROVIDED ON A PROJECT	•	
ECTION 6	SERVICES NOT CHARGEABLE TO SUI		
ECTION 7 ECOMMENDED:	C.w. Blenlidge TE	DATE:	9/1/92
TITLE:	C. W. Bleddy II	DATE:	9/9/92
TITLE	Assistant Vice President-Taxes	AL: <u>60</u>	RC: H15000
08			HATKARRA 401233 10/

SECTION 1 DEPARTMENT: Secretary/Treasury	EFFECTIVE DATE:	07/91
DIVISION/DISTRICT: Corporate Finance	RESPONSIBILITY CODE	H11400
CORPORATE SERVICES MANAGER: Gary L. Valton	TELE. NO.	
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED 7		
Assists Vice President in developing philosogentire Treasury organizations. Formulates possessed and president in developing philosogentire Treasury operations, methods/informanagement/Treasury operations, methods/informanagement/Treasury operations, budget/FED PAGILINGTON, foreign currency management, global snalysis areas. Integrates and coordinates afrom the creation of the corporate financial financing, investment of corporate funds, and with other BellSouth departments and with all special assignments for upper management affective.	clicy for activities of mation systems, cash c, capital funding (b) financial planning, all aspects of Corpor plans to the implement of corpor bellSouth subsidiar.	vithin the cash investments, orroving and and earnings ate Finance - ntation of the rate cash - ies. Performs
SECTION 3		
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	•
Composite of direct reports. CX0008 coordination of disbursements and recobasis.	ords of multi PedPacs	on exception
RATIONALE SUPPORTING METHODOLOGY:		
Managerial expenses assigned based on costs a reports.	ssociated with posit	ion's direct
***************************************	***************	
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	BILLING BASIS (PS.	PN, PF):
Administration and record keeping for BellSou Committee.	ith Federal Political	Action
	**************	**********
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUI	SSIDIARIES (PB):	
None		

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SECTION 7	Haria Furth	DATE:	06/24/91	
TITLE:	Assistant Staff Hanager			
APPROVED:	Ling Ellatte	DATE:	08-08-91	
TITLE	VE, Secretary & Treasurer A	L: 65	RC: HEOH11	
*********	. 2			Psm

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SECTION 1 DEPARTHENT:	BSDC - Governmental Affairs	EFFECTIVE DATE	7/1/92	
DIVISION/DIST	RICT: Atlanta Office	RESPONSIBILITY	CODE: <u>H71410-510410</u>	
CORPORATE SER	VICES HANAGER: Linda Cook		NO. 249-2279	
SECTION 2	F CORPORATE FUNCTIONS PROVIDED			
plans, human	staff support activities concerresources and comptrollers intereral Political Action Committee	rface and adminis	siness and strategic stration of the	
SECTION 3 COST CAUSATIV	e corporate functions assignment	T METHODOLOGY:		
Same as R. L.	McGuire - composite of direct	reports (G/A sta	ff)	
SECTION 4	PORTING METHODOLOGY:			
Provides admi	nistrative support for entire G	overnmental Affa	irs staff	
SECTION 5	F SERVICES PROVIDED ON A PROJECT			
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):				
SECTION 7 RECOMMENDED:	W.A. Figure	DATE:	7/15/92	
TITLE:	Hanager - Governmental Affair	s AL: 45	RC: 510410	
APPROVED:	New Mints	DATE:	7/20/92	
TITLE:	Director - Congressional Affai		RC: <u>\$10400</u>	
**********		2 2 7 7 8 8 8 4 8 <b>2 3</b> 5 5 5 6 6	W.	EW
			FOLKACU GOLGOO	VO'

#### BRILLSOUTH READQUARTERS

### COST ASSIGNMENT FORM

DEPARTMENT: BSDC (	Governmental Affairs	RFFRCTIV	T DATE:	04/01/91
DIVISION/DISTRICT:	Yederal Regulatory	· RESPONSI	BILITY COE	E1530100-873010
CORPORATE SERVICES	MANAGER: Linds Cook	TELEPHON	e Kureer:	249-2279
DESCRIPTION OF COR	PORATE FUNCTIONS PROVI	DED TO ENTITUE		<del></del>
positions before the dockets, and in contents are rices.  small and limited the results of the r	n on BellSouth's exist he FCC in network, engapetitive watters incl Honitor cable activity in providing infor Jactivities related to relating to numbering	ineering, radio uding structure ties with FCC a mation to Congr o preparing tes g plans and voi	, paging, il relief, und industr ressional a timonies; ce and dat	and cellular  GPE and  y. Involved in  taffs on same  limited inter-
COST CAUSATIVE COR	PORATE FUNCTIONS ASSIG	MARKT HETHODOLO	GT:	
70% - Southern Bell 15% - BSE 15% - General Alloc	l/South Central Bell	•		
RATIONALE SUPPORTI	NG NETHODOLOGY:	46;m <u>e gr-66</u> ;r <del>6 gr</del> 6	<del></del>	<u> </u>
spent on activities functions. Remain:	support regulated tells supporting corporate ing time spent on action benefit to a specific	policy issues vities with a 'c	of benefit orporate-v	to BSE ide impact and
DESCRIPTION OF SERV	vices provided on a pr	OJECT BILLING B	ASIS (PS,	FN, PF):
N/A	·	•		
DESCRIPTION OF SERV	VICES NOT CHARGEABLE T	O SUBSIDIARIES	(F3):	A <del>using padaganga</del> n
N/A				
RECOMMENDED:	bey J. Dennis	/	DATE:	19/91
TITLE: D	irector - Federal Regu	latory AL:	55	RC: 530100
APPROVED:	) ( man		DATE: 4	4/10/91
TITLE: Vice	President - Federal R	egulatory AL:	65	RC: SEOS30
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### BELLSOUTH HEADQUARTERS

enction 1		
	EFFECTIVE DATE:	
DEPARTMENT: LEDC Government Affairs	July 1, 1892	•
	RESPONSIBILITY CODE:	
HVISION/DISTRICT: aderal Regulatory	830100-173010	
ORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
inda Ceek		
ESCRIPTION OF CORPORATE FUNCTIONS PROVIDE rovide information on BellSouth's edesing and future operations and its polists, and in competitive matters including structural relief, CPE and end imited way in providing information to Congressional staffs on same of civities relating to numbering plane and voice and data networks.	positions before the FCC in network, engineering, nhanced services. Monitor cable activities with Fi	CC and industry. Involved in emeli
ECTION 3 OST CAUSATIVE CORPORATE FUNCTIONS ASSIGNING Sellecuth Telecommunications, Inc. O% - 88E	MENT METHODOLOGY:	· · · · · · · · · · · · · · · · · · ·
RATIONALE SUPPORTING METHODOLOGY:		
RATIONALE SUPPORTING METHODOLOGY:  but of activities support Belliquith Telecommunications, Inc. (BST). Re	meinder of time spent on activities supporting our impact and assessment of direct benefit to a spe	ponsite policy lesues of benefit to offic subsidiary is impossible.
RATIONALE SUPPORTING MBTHODOLOGY: Bulk of sotivities support Bessouth Telecommunications, Inc. (BST). Re- BSE functions. Remaining time spent on sotivities with a corporate-wide  BECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN	impact and assessment of direct benefit to a spe	ponate policy issues of benefit to offic subsidiary is impossible.
RATIONALE SUPPORTING METHODOLOGY: Bulk of sotivities support Betsouth Telecommunications, Inc. (BST). Re- BSE functions. Remaining time spent on sotivities with a corporate-wide  BECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN N/A	impact and assessment of direct benefit to a spe	parate policy issues of benefit to offic subsidiary is impossible.
RATIONALE SUPPORTING METHODOLOGY: Bulk of activities support BetSouth Telecommunications, Inc. (BST). Re- BSE functions. Remaining time spent on activities with a corporate-wide  BECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN	impact and assessment of direct benefit to a spe	porate policy issues of benefit to offic subsidiary is impossible.
RATIONALE SUPPORTING METHODOLOGY: bulk of sothflies support Bellsouth Telecommunications, Inc. (BST). Re- ISE functions. Remaining time apent on sothflies with a corporate-wide  BECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN N/A  BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO WA	impact and assessment of direct benefit to a spe	porate policy issues of benefit to offic subsidiary is impossible.
ATIONALE SUPPORTING METHODOLOGY:  Lik of softwice support BetSouth Telecommunications, Inc. (BST). Re  SE functions. Remaining time apent on softwice with a corporate-wide  SECTION B  DESCRIPTION OF SERVICES PROVIDED ON A BILLIN  N/A  SECTION 6  DESCRIPTION OF SERVICES NOT CHARGEABLE TO  WA  SECTION 7	impact and assessment of direct benefit to a spe	ctfic subsidiary is impossible.
ATIONALE SUPPORTING METHODOLOGY:  PLAK of softwice support BetSouth Telecommunications, Inc. (BST). Re  SE functions. Remaining time apert on softwice with a corporate-wide  RECTION 5  DESCRIPTION OF SERVICES PROVIDED ON A BILLIN  N/A  BECTION 6  DESCRIPTION OF SERVICES NOT CHARGEABLE TO  WA  RECTION 7  RECOMMENDED:	impact and assessment of direct benefit to a specific BASIS (PS, PN, PF):  SUBSIDIARIES (PB):	ctfic subsidiary is impossible.
ATIONALE SUPPORTING METHODOLOGY:  Lik of softwise support BetSouth Telecommunications, Inc. (BST). Re  SE functions. Remaining time spent on softwise with a corporate-wide  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN  N/A  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO  VA  SECTION 7 RECOMMENDED:  STILE:  "softor - Federal Regulatory	impact and assessment of direct benefit to a spe ing Basis (PS, PN, PF) : SUBSIDIARIES (PB):	ctfic subsidiary is impossible.
NATIONALE SUPPORTING METHODOLOGY:  Bulk of softwise support BetSouth Telecommunications, Inc. (BST). Re- ISE functions. Remaining time apent on softwise with a corporate-wide  BECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLIN IN/A BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO WA  BECTION 7 RECOMMENDED:  TITLE:  "sector - Federal Regulatory  PDR OLESC!	impact and assessment of direct benefit to a specific BASIS (PS, PN, PF):  SUBSIDIARIES (PB):  DATE: July 27 1992	Ciffo subsidiary is impossible.

#### RELLSOUTH HEADQUARTERS

#### COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE: \$30400-H7304
CORPORATE SERVICES HANAGER: Linda Cook	TELEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED	TO ENTITIES:
Contact responsibilities with national assoc legislative (NGA, NCSL, etc.), and other gov	ciations of state regulatory (NARUC) vernmental bodies (USCH, NLC, etc.).
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN	T HBTEODOLOGI:
80% - Southern Bell/South Central Bell 20% - General Allocator	
RATIONALE SUPPORTING METHODOLOGY:	######################################
Primary focus of responsibilities deals with operations and activities of the operating con activities with a corporate-wide impact a specific subsidiary is impossible.	companies. Remaining time spent and assessment of direct benefit to
DESCRIPTION OF SERVICES PROVIDED ON A PROJEC	T BILLING BASIS (PS, PR, PF):
N/A	•
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	JBSIDIARIES (PB):
aren ales en aren esta pentar en el como de l'allichi income de l'	. 657
RECOMMENDED: Control R Preston	DATE: 4/11/91
TITLE: Director-State & Agency Relatio	ons AL: 50 RC: \$30400
APPROVED: D ( Man -	DATE: 4/1/91
TITLE: Vice President - Pederal Regula	tory AL: 65 RC: SE0S30
	FRIKASH 001691

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#### BELLSOUTH HEADQUARTERS

#### COST ASSIGNMENT FORM

DEPARTMENT:	BSDC Governmental Affairs	REFECTIVE	DATE:	11/16/92
DIVI <b>SION/</b> DIS	TRICT: Federal Regulatory	RESPONSIB	HITT C	ODE: \$30400-H73040
CORPORATE SE	RVICES MANAGER: Linda Cook	TRLEPHONE	HUNDER	: 249-2279
•	OF CORPORATE PURCTIONS PROVIDED			
Contact resp legislative	onsibilities with national associated, NCSL, etc) and other govern	iations of s nmental bodi	tate re es (USC	gulatory (NARUC) N, NLC, etc)
COST CAUSATI	VE CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOG	T:	
80% - BellSo 20% - Genera	outh Telecommunications			
rationale su	PPORTING METHODOLOGY:	ji 204,552 ST 4,		_d3f===y657 ===#
tions and ac activities was specific sub	is of responsibilities deals with trivities of BellSouth Telecommun with a corporate-wide impact and sidiary is impossible.	ications. R	emainin	g time spent on
	OF SERVICES PROVIDED ON A PROJEC	T BILLING BA	SIS (PS	, PN, PF):
DESCRIPTION	OF SERVICES NOT CHARGEABLE TO SU	BSIDIARIES (	PB):	
N/A·	·			
RECONORNOED:	Austles K. Cox		ATE:	11/16/92
TITLE	Director - State & Agency Relat	ions AL:	50	RC: S30400
APPROVED	A.C. Marley	t	MTE:	11/11/92
TITLE	Vice President - Federal Regula	tory AL:	65	RC: SEOS30
	<u> </u>		. <del> </del>	KEM .
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#### BELLSOUTE BEADQUARTERS

#### COST ASSIGNMENT FORM

DEPARTMENT: BSDC Governmental Affairs	RFFECTIVE DATE:	) <del>4</del> /01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE	E: \$30500-#73050
CORPORATE SERVICES HANAGER: Linda Cook	TELEPHONE NUMBER:	249-2279
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED	TO EXTITIES:	
Responsible for contact with various federal al organizations on issues concerning foreig telecommunications systems overseas, interna negotiations, and international spectrum all	n market access, deregational treaty and star	rulation of
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN	T METHODOLOGY:	10,# <del>400000</del> 2 gg.000
70% - BSE 30% - Southern Bell/South Central Bell	·	
PATIONALE SUPPORTING NETHODOLOGY:		
Majority of work is to benefit BellSouth Ent supporting Southern Bell and South Central B international contacts.	ell through both feder	al agency and
<del>description</del> of services provided on a projec	T BILLING MASIS (PS, I	n, PF):
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SU	ECTITABLES /DEN	:E#:
N/A	polulasted (re).	
RECOMMENDED: Francis Vilouin	DATE: 4/	1/1/
TITLE: Director-Internatl & Agency Rel	ations AL: 60	C: \$30500
APPROVED: D. Marke	DATE: 4/	18/21
IIILE: Vice President - Pereral Regula	tory AL: 65	C: SEOS30
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### BELLSOUTH HEADQUARTERS

INCETON 1	
DEPARTMENT:	EFFECTIVE DATE:
BSDC Governmental Affairs	July 1, 1992
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
Federal Regulatory	\$30500-H73050
CORPORATE SERVICES MANAGER:	THE EPHONE NUMBER:
Linda Cook	249-2279
organizations on issues concerning	PROVIDED TO ENTITIES: us federal executive agencies and international foreign market access, deregulation of s, international treaty and standards-setting
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS 704 - BSE 804 - BellSouth Telecommunications	
PROPERTY A	
	South Enterprises with the remainder tions, Inc. through both federal agency and
ATIONALE SUPPORTING METHODOLOGY: Sajority of work is to benefit Bell supporting BellSouth Telecommunication international contacts.  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON	alsouth Enterprises with the remainder tions, Inc. through both federal agency and A BILLING BASIS (PS, PN, PF):
ATIONALE SUPPORTING METHODOLOGY:  Asjority of work is to benefit Bells  Supporting BellSouth Telecommunication  International contacts.  SECTION S  DESCRIPTION OF SERVICES PROVIDED ON R/A  SECTION 6  DESCRIPTION OF SERVICES NOT CHARGEA  R/A  SECTION 7	alsouth Enterprises with the remainder tions, Inc. through both federal agency and A BILLING BASIS (PS, PN, PF):
ATIONALE SUPPORTING METHODOLOGY:  Sajority of work is to benefit Bell Supporting BellSouth Telecommunicationermational contects.  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON R/A  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEA R/A  SECTION 7 RECOMMENDED:-/	alsouth Enterprises with the remainder tions, Inc. through both federal agency and A BILLING BASIS (PS, PN, PF):
ATIONALE SUPPORTING METHODOLOGY:  Sajority of work is to benefit Bell Supporting BellSouth Telecommunicationermational contects.  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON R/A  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEA R/A  SECTION 7 RECOMMENDED:-/	A BILLING BASIS (PS, PN, PF):  BLE TO SUBSIDIARIES (PB):  DATE: 7/14/92
ATIONALE SUPPORTING METHODOLOGY:  Apporting BellSouth Telecommunication and Contects.  SECTION S DESCRIPTION OF SERVICES PROVIDED ON SERVICES PROVIDED ON SERVICES PROVIDED ON SERVICES NOT CHARGEA SE	A BILLING BASIS (PS, PN, PF):  BLE TO SUBSIDIARIES (PB):  DATE: 7/14/92  Relations
ATIONALE SUPPORTING METHODOLOGY:  Sajority of work is to benefit Bell Supporting BellSouth Telecommunication termsticular contects.  SECTION S DESCRIPTION OF SERVICES PROVIDED ON SERVICES PROVIDED ON SERVICES PROVIDED ON SERVICES NOT CHARGEASE/A  SECTION 7 RECOMMENDED:- DIFFECTION 7 RECOMMENDED:- DIFFECTION 7 RECOMMENDED:- DIFFECTION 7	A BILLING BASIS (PS, PN, PF):  BLE TO SUBSIDIARIES (PB):  DATE: 7/14/92

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DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: (Cont'd) negotiations, and international spectrum allocations.

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#### BELLSOUTH HEADQUARTERS

### COST ASSIGNMENT FORM

DEPARTMENT: BS	DC Government	al Affairs	EPPECTIVE	DATE:	04/01/91
DIVISION/DISTRI	CI: Federal	Regulatory	RESPONSIBI	LLITY COD	B: \$30600-H7306
CORPORATE SERVI	CES HAWAGER:	Linda Cook	TELEPHONE	Munber:	249-2279
DESCRIPTION OF	CORPORATE FUR	CTIONS PROVIDED	TO ENTITIES:		<del> </del>
planning. Cont	act responsib	etions policy endity with federa elecommunication	l policymake:	: plannin	g groups,
COST CAUSATIVE	CORPORATE FUN	KCTIONS ASSIGNMEN	T KETHODOLOGI		والمحمد بالأراب والأراج والمراجع والم والمراجع والمراجع والمراجع والمراجع والمراجع والمراجع والمراجع و
70% - Southern 20% - General A 10% - BSE		entral Bell	,		
				-	
	f responsibil	ities deals with			
Primary focus o tions and activ Central Bell eq benefitting unr a corporate-wid diary is imposs	f responsibil ities of the ually. Very egulated subs e impact and ible.	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and benef time spent on ning time spe rect benefit	it South activity on activity to a spe	ern and South ies directly tivities with
Primary focus of tions and active Central Bell equipment of the conference of the composite	f responsibil ities of the ually. Very egulated subs e impact and ible.	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and benef time spent on ning time spe rect benefit	it South activity on activity to a spe	ern and South ies directly tivities with cific subsi-
Primary focus of tions and active Central Bell equipment of the corporate	f responsibil ities of the ually. Very egulated subs e impact and ible.	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and benef time spent on ning time spe rect benefit	it South activity on activity to a spe	ern and South ies directly tivities with cific subsi-
Primary focus of tions and active Central Bell equipment of the composition of the compos	f responsibil ities of the ually. Very egulated subse impact and ible.  SERVICES PROV	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and beneftime spent on ning time sperect benefit	it South activit nt on ac to a spe	ern and South ies directly tivities with cific subsi-
Primary focus of tions and active Central Bell equipment of the composition of the compos	f responsibil ities of the ually. Very egulated subse impact and ible.  SERVICES PROV	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and beneftime spent on ning time sperect benefit	it South activit nt on ac to a spe	ern and South ies directly tivities with cific subsi-
Primary focus of tions and active Central Bell equipment of the composition of the compos	f responsibilities of the ually. Very egulated subsetimpact and ible.  SERVICES PROV	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and beneftime spent on ning time spent on ning time spent or rect benefit  T BILLING BAS  BSIDIARIES (F	it South activit int on ac to a spe  IS (PS,	ern and South ies directly tivities with cific subsi- PN, PF):
Primary focus of tions and active Central Bell equipment of the composite	f responsibilities of the ually. Very egulated subsetimpact and ible.  SERVICES PROV	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and beneftime spent on ning time spent on ning time spent or rect benefit  T BILLING BAS  BSIDIARIES (F	it South activit int on ac to a spe  IS (PS,	ern and South ies directly tivities with cific subsi- PN, PF):
Primary focus of tions and active Central Bell equipment of the composite	f responsibilities of the ually. Very egulated subsetimpact and ible.  SERVICES PROV	ities deals with operating compan small amount of idiaries. Remai assessment of di	ies and beneftime spent on ning time spent on ning time sperect benefit  T BILLING BAS  BSIDIARIES (F	it South activit int on ac to a spe  IS (PS,	ern and South ies directly tivities with cific subsi- PN, PF):  /9/9( RC: S30600

### BELLSOUTH HEADQUARTERS

SECTION 1			
DEPARTMENT:	EFFECTIVE DATE:	<del></del>	
BSDC Governmental Affairs	July 1, 1992		
DIVISION/DISTRICT:	RESPONSIBILITY CODE:		
Federal Regulatory	530600-H7300060 H73060		
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:		
Linda Cook	249 2279		
DESCRIPTION OF CORPORATE FUNCTIONS F Responsible for telecommunications policy analy responsibility with federal policymaker planning research organizations.	ysis and telecommunications issues planning		licy
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS A 701 - BST 201 - General Allocator 101 - BSE	ASSIGNMENT METHODOLOGY:		
SECTION 4  RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues and in activities direct	ly benefitting subsidiaries. Remaining ti	me spent on activ	ery
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues and amount of time spent on activities direct with a corporate-wide impact and assessment of SECTION 5	ly benefiting subsidiaries. Remaining to direct benefit to a specific subsidiary (	me spent on activ	ery ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues and amount of time spent on activities direct with a corporate-wide impact and assessment of SECTION S DESCRIPTION OF SERVICES PROVIDED ON A	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary in the subsidiary in	me spent on activ	ery
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues and amount of time spent on activities direct with a corporate-wide impact and assessment of spectron spectron spectron spectron spectron spectron of the corporate spectron spectron spectron spectron spectron of the corporate spectron	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary in the subsidiary in	me spent on activis impossible.	ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues all amount of time spent on activities direct with a corporate-wide impact and assessment of MECTION S DESCRIPTION OF SERVICES PROVIDED ON A MECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAR MARKETION 7	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary in the subsidiary in	me spent on activis impossible.	ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issuinally amount of time spent on activities direct with a corporate-wide impact and assessment of secrious support of the secrious of the secri	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary is BILLING BASIS (PS, PN, PF):  LE TO SUBSIDIARIES (PB):	me spent on activis impossible.	ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issuitable about of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB A	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary in the subsidiary in	me spent on activis impossible.	ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issuitable amount of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB INC.  DESCRIPTION OF SERVICES NOT CHARGEAB INC.  RECOMMENDED:	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary is BILLING BASIS (PS, PN, PF):  LE TO SUBSIDIARIES (PB):	me spent on activ	ities
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issuitable about of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB //A	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary is BILLING BASIS (PS, PN, PF):  LE TO SUBSIDIARIES (PB):	ime spent on activism impossible.	icus icus
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues all amount of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB IVA  RECTION 7 RECOMMENDED:  11TLE: 11 rector, Policy Analysis	ly benefitting subsidiaries. Remaining to direct benefit to a specific subsidiary is BILLING BASIS (PS, PN, PF):  LE TO SUBSIDIARIES (PB):	me spent on activis impossible.	icus icus
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issues at lamount of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB DESCRIPTION OF SERVICES DESCRI	direct benefit to a specific subsidiary is benefit to a specific subsidiary is believed benefit to a specific subsidiary is benefit to a specific subsidiary is believed benefit to a specific subsidiary is benefit to benefit to a specific subsidiary is benefit to benefit to a specific subsidiary is benefit to be a specif	ime spent on activism impossible.	icus icus
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issued in a security focus of responsibility deals with issued in a security focus of responsibility deals with issued in a security of time spent on activities direct with a corporate-wide impact and assessment of the security of the securi	direct benefit to a specific subsidiary is benefit to a specific subsidiary is believed benefit to a specific subsidiary is benefit to a specific subsidiary is believed benefit to a specific subsidiary is benefit to benefit to a specific subsidiary is benefit to benefit to a specific subsidiary is benefit to be a specif	ime spent on activism impossible.	icus icus
RATIONALE SUPPORTING METHODOLOGY: Primary focus of responsibility deals with issuited amount of time spent on activities direct with a corporate-wide impact and assessment of DESCRIPTION OF SERVICES PROVIDED ON A DESCRIPTION OF SERVICES NOT CHARGEAB DESCRIPTION OF SERVICES DESCRIPT	DATE: July 29 1992	PRC: SEUSSO	icus icus

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#### BELLSOUTH HEADQUARTERS

#### COST ASSICNOCOT FORM

EPARTHEUT:	Governmental	Affairs	EFFECTIVE D	MTE:	01/01/92
IVISION/DIS	BICT: Federa	l Regulatory	RESPONSIBIL	ITT CODE:S	30700-E7307
CORPORATE SE	EVICES HANAGER	t Linda Cook	TELEPEONS N	QUEER: 4	04/249-2279
ESCRIPTION (	OF CORPORATE F	UNCTIONS PROVIDE	TO ENTITIES:	يضية أن في المستحدد المستجد المستجد المستجد المستحدد المس	
tates repres	sented by Nort bers to provid future operat	with Congression h Carolina, South a them with informations.	Carolina, Geor	gia È Flor	ida House
		UNCTIONS ASSIGNED	HT HETHODOLOGY:		
100% - Ger	neral Allocato	r		·	
ATIONALE SU	PPORTING NETBO	DOLOGY:	<del></del>		
	PPORTING NETBO		corporata_wide	and seese	enen t
Impact of	issues dealt	DOLOGY: with is generally specific subsidis			
Impact of	issues dealt	with is generally			
Impact of of direct	issues dealt benefit to a	with is generally specific subsidis	ry is impossibl	le (or impr	actical).
Impact of of direct	issues dealt benefit to a	with is generally	ry is impossibl	le (or impr	actical).
Impact of of direct	issues dealt benefit to a	with is generally specific subsidis	ry is impossibl	le (or impr	actical).
Impact of of direct  ESCRIPTION (	issues dealt benefit to a soft SERVICES PR	with is generally specific subsidiant of the sub	cr Billing Basi	le (or impr IS (PS, PM,	actical).
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (	issues dealt benefit to a penefit to a penef	with is generally specific subsidian covided on a Froject Chargeable to see the control of the c	CT BILLING BASI	le (or impr IS (PS, PM,	PF):
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (	issues dealt benefit to a penefit to a penef	with is generally specific subsidiant of the sub	CT BILLING BASI	le (or impr IS (PS, PM,	PF):
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (	issues dealt benefit to a penefit to a penef	with is generally specific subsidian covided on a Froject Chargeable to see the control of the c	CT BILLING BASI	le (or impr IS (PS, PM,	PF):
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (	issues dealt benefit to a penefit to a penef	with is generally specific subsidian covided on a Froject Chargeable to see the control of the c	CT BILLING BASI	le (or impr IS (PS, PM,	PF):
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (	issues dealt benefit to a penefit to a penef	with is generally specific subsidian covided on a Froject Chargeable to see the control of the c	CT BILLING BASI	(or impr (S (PS, PM,	PF):
Impact of of direct  ESCRIPTION (  N/A  ESCRIPTION (  KFJ grass:	issues dealt benefit to a of SERVICES PROP SERVICES NO roots lobbying	with is generally specific subsidian covided on a front of the contract of the	CT BILLING BASI UBSIDIARIES (PE	(S (PS, PM,	PF):
Impact of of direct of dir	issues dealt benefit to a of SERVICES PROP SERVICES NO roots lobbying	with is generally specific subsidial covided on a FROJE COVIDED ON A FROJE CHARGEABLE TO SEE EXPENSE (PB9443)	CT BILLING BASI UBSIDIARIES (PE	(S (PS, PM,  B):  embership d  Es: /0-30-	PF):

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SECTION 1 DEFARTHENT: BSDC - Governmental Affairs EFFECTIVE DATE: 11/01/91
DIVISION/DISTRICT: Atlanta Office RESPONSIBILITY CODE: H71410-S10410
CORPORATE SERVICES MANAGER: Linds Cook TELE. NO. 249-2279
SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:
Provision of staff support activities concerning budgets, business and strategic plans, human resources and comptrollers interface and administration of the BellSouth Federal Political Action Committee.
SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:
Same as R. L. McGuire - composite of direct reports (G/A staff)
SECTION 4 RATIONALE SUPPORTING HETHODOLOGY:
Provides administrative support for entire Governmental Affairs staff
SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): N/A
SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):
N/A
***************************************
RECOMMENDED: 4 C. Q. DATE: 10/08/91
TITLE: Manager - Governmental Affairs
APPROVED: DATE: 10/08/91
TITLE: Director - Congressional Affairs AL: 55 . RC: \$10400

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#### COST ASSIGNMENT FORM

DIVISION/DISTRICT: Vashington, D.C.		VE DATE:	12	/01/91
PTATOTOCK PTROUGHTOT: ASSULTED COMP. P.O.	RESPONS	IBILITY (	200E: H7	1420-51042
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHO	NE PURCE	i:	49-2279
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO	ESTITI	<b>S</b> :		
Common area costs for Governmental Affairs V	ashingto	n Office		
COST CAUSATIVE CORPORATE PURCTIONS ASSIGNMENT	KRTHODOL	OGY:		***************************************
Composite of all Governmental Affairs RC's (	same as	SEOSOO)		
RATIONALE SUPPORTING METHODOLOGY:		escrebe:	ecces.	14 to 14 to 14 to 15
RC established to cover common area costs in BellSouth D.C. staff in the Vashington Offic DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	e .	<b>7745-222</b>		
None	```		-,,	,-
DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS	IDLARIES	(PB):		<del>د د د د د د د د د د د</del> و
SOCRETITION OF STREET, SOUTH WATER TO SOUTH				
None				
	•	DATE:	10/08	
None	AL:	DATE:	10/08 RC:	/91 S10401
None  RECOMMENDED: William a. Dippin	AL:			S10401
None  RECOMMENDED: William G. Tipping  TITLE: Manager		A5	RC: 10/08	\$10401

#### BELLSOUTH HRADOUARTERS

#### COST ASSIGNMENT PORK

DEPARTMENT: Covernmental Affairs	RFFECTIVE DATE:	7/1/92
DIVISION/DISTRICT: Vashington, D.C.	RESPONSIBILITY C	ODE: H71420-\$10420
CORPORATE SERVICES MANAGER: Linda H. Cook	TELEPHONE NUMBER	249-2279
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED TO		
Common area costs for Governmental Affairs \	estington Office	
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT	METHODOLOGY:	<del></del>
Composite of all Governmental Affairs RC's	same as SEOSOO)	
• .		
RATIONALE SUPPORTING METHODOLOGY:		
Do antablidahad ba assault samul assault da		
· vc astrottaude to coast common ster costs 7:	support of the e	ntire
RC established to cover common area costs in BellSouth D.C. staff in the Washington Office	support of the e	ntire
BellSouth D.C. staff in the Washington Offic	: <b>e.</b>	
BellSouth D.C. staff in the Washington Offic		
BellSouth D.C. staff in the Vashington Offic		
BellSouth D.C. staff in the Vashington Offic		
BellSouth D.C. staff in the Vashington Office		
BellSouth D.C. staff in the Vashington Office DESCRIPTION OF SERVICES PROVIDED ON A PROJECT None	BILLING BASIS (PS	
BellSouth D.C. staff in the Vashington Office DESCRIPTION OF SERVICES PROVIDED ON A PROJECT None	BILLING BASIS (PS	
BellSouth D.C. staff in the Vashington Office Secription OF SERVICES PROVIDED ON A PROJECT None	BILLING BASIS (PS	
BellSouth D.C. staff in the Vashington Office DESCRIPTION OF SERVICES PROVIDED ON A PROJECT None	BILLING BASIS (PS	
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DESCRIPTION OF SERVICES PROVIDED ON A PROJECT  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS  None  RECONDENDED:  TITLE:  Nanager	BILLING BASIS (PS  IDIARIES (PB):  DATE:  AL: 45	7/15/92 RC: \$10410
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS  None  RECONOGENDED:  APPROVED:  APPROVED:  Manager	DATE:  DATE:	7/15/92 RC: \$10410
BellSouth D.C. staff in the Washington Office DESCRIPTION OF SERVICES PROVIDED ON A PROJECT None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSINGLE NONE  None  Henager /	DATE:  DATE:	7/15/92 RC: \$10410
DESCRIPTION OF SERVICES PROVIDED ON A PROJECT  None  DESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBS  None  RECONOGENDED:  APPROVED:  APPROVED:  Manager	DATE:  DATE:	7/15/92 RC: \$10410

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#### COST ASSIGNMENT FORK

DEPARTMENT: BSDC Governmental Affairs	EFFECTIVE DATE: 04/01/91
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE: \$30200-E73020
CORPORATE SERVICES MANAGER: Linda Cook	TRLEPHONE NUMBER: 249-2279
DESCRIPTION OF CORPORATE PUNCTIONS PROVIDED	to Edities:
Interface with FCC's Tariff Division, Enforce Division and other entities for providing in and future operations and its positions on t	formation on BellSouth's existing
COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMEN	TT HETRODOLOGY:
100% - Southern Bell/South Central Bell	
RATIONALE SUPPORTING METHODOLOGY:	
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell DESCRIPTION OF SERVICES PROVIDED ON A PROJECT	of concern to regulated operation equally.
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell of DESCRIPTION OF SERVICES PROVIDED ON A PROJECTION ON A PROJECTION OF SERVICES PROVIDED ON A PROJECTION ON A PROJ	of concern to regulated operation equally.  T BILLING BASIS (PS, PN, PF):
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell of DESCRIPTION OF SERVICES PROVIDED ON A PROJECTION OF SERVICES NOT CHARGRABLE TO SUIT	of concern to regulated operation equally.  T BILLING BASIS (PS, PN, PF):
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell DESCRIPTION OF SERVICES PROVIDED ON A PROJECTION OF SERVICES NOT CHARGRABLE TO SUINA	of concern to regulated operation equally.  T BILLING BASIS (PS, PN, PF):  BSIDIARIES (PB):
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell DESCRIPTION OF SERVICES PROVIDED ON A PROJECTION OF SERVICES NOT CHARGRABLE TO SUINA	of concern to regulated operation equally.  T BILLING BASIS (PS, PN, PF):  BSIDIARIES (PB):
Advocacy of issues (tariffs - primarily acceproducts industry monitoring are exclusively and benefit Southern and South Central Bell DESCRIPTION OF SERVICES PROVIDED ON A PROJECTION OF SERVICES NOT CHARGEABLE TO SUINA  RECOMMENDED:  WW. J. L.	of concern to regulated operation equally.  T BILLING BASIS (PS, PN, PF):  BSIDIARIES (PB):  DATE: 4-9-91

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SECTION 3  COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  W. BellSouth Falsommunications, the. (887)  W. BellSouth Falsommunications, the. (887)  W. BellSouth Falsommunications, the. (887)  W. BellSouth Enterprises (848)  ECTION 4  ACTIONALE SUPPORTING METHODOLOGY:  W. BellSouth Enterprises (848)  ECTION 5  ECTION 5  ECTION 6  ECTION 6  ECTION 6  ECTION 7  ECTION 7  ECTION 7  ECTION 7  ECTION 8  ECTION 8  ECTION 8  ECTION 8  ECTION 9  ECTION 1  ECOMMENDED:  UTU DATE: November 18,1962  ITUE:  DATE: November 18,1962  ITUE:  DATE: November 18,1962  AL: 66  ECTION PROVED:  AL: 66  ECTION 9  ECTION 1  ECOMMENDED:  AL: 66  ECTION 9  ECTION 1  ECOMMENDED:  UTU DATE: November 18,1962		RESPONSIBILITY CODE:  SSOMO-HYSOMO  TELEPHONE NUMBER:  404 249-2279  TO ENTITIES:	ilan & other entitles for
SOCIO FOR SERVICES MANAGER:  ITSLEPHONE NUMBER:  40/340-8279  BECTION 2  BECTION 2  BECTION 7  BECTION 3  DOTI CAUSATIVE CORPORATE FUNCTIONS PROVIDED TO ENTITIES:  BECTION 3  DOTI CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  76 Bellouth Telecommunications, inc. (887)  76 Bellouth Telecommunications, inc. (887)  76 Bellouth Enterprises (885)  BECTION 4  ATIONALE SUPPORTING METHODOLOGY:  DOTI CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  76 Bellouth Enterprises (885)  BECTION 4  ATIONALE SUPPORTING METHODOLOGY:  DOTI CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  76 Bellouth Enterprises (885)  BECTION 4  ATIONALE SUPPORTING METHODOLOGY:  DOTI CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  76 Bellouth Enterprises (885)  BECTION 5  BECTION 6  BECTION 6  BECTION 7  BECCRIPTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, FN, FF):  N/A  DATE: November 18, 1862  TILE:  DATE: November 18, 1862  TILE:  DATE: November 18, 1862  TILE:  DATE: November 18, 1862	Federal Regulatory  CORPORATE SERVICES MANAGER: Linda Cook  ESCRIPTION OF CORPORATE FUNCTIONS PROVIDE Interface with FCC's Tertif Division, Policy & Program Planning Division, B	ESOMO-H780MO TELEPHONE NUMBER: 404 249-4279  TO TO ENTITIES:	ion & other entities for
CORPORATE SERVICES MANAGER:  India Cook  TELEPHONE NUMBER:  40 340-4279  BECTION 2  BECTION 2  DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:  Interface with PCC's Territ Division, Policy & Program Planning Division, Enforcement Division, Industry Analysis Christon & other entities for royding information on Ballbouth's colding and suture operations.  BECTION 3  OUT CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  75. BellBouth Enterprises (\$55)  76. BellBouth Enterprises (\$55)  RCSION 4  ATIONALE SUPPORTING METHODOLOGY:  out of work effort benefits BST through schoosing BST positions, responding to complaints, promoting new regulated products and onhoring industry. Remainder of work effort benefits BSE through schoosing BSE positions, responding to complaints flied against BSE belieffers and monitoring industry. Remainder of work effort benefits BSE through schoosing BSE positions, responding to complaints flied against BSE belieffers and monitoring industry. Remainder of work effort benefits BSE through schoosing BSE positions, responding to complaints flied against BSE BECAUSTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, FN, FF):  N/A  CETION 1  ECCION 2  ECCION 2  ECCION 4  ECCION 5  ECCION 4  ECCION 4  ECCION 4  ECCION 4  ECCION 4  ECCION 4	CORPORATE SERVICES MANAGER: Linda Cook  FECTION 2  DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE Interface with FCC's Teriff Division, Policy & Program Planning Division, B	TELEPHONE NUMBER: 40/ 249-2279  TO TO ENTITIES:	ilon & other entities for
ACTION 3  ECTION 3  ECTION 3  ECTION 3  ECTION 3  COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  *** - BellBouth Telecommunications, inc. (851)  *** - Cost Causative Corporate Functions Assignment Edition, inclusery Analysis Civision & other entities for roycling information on BellBouth's existing and future operations.  ECTION 3  COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  **** - BellBouth Telecommunications, inc. (851)  **** - Cost Causative Corporate Functions assignment methodology:  **** - Cost Causative Corporations and future operations. Responding to complaints promoting new requisited products and controlling industry.  **** - Cost Cost Causative Corporations and controlling assignment methodology:  **** - Cost Cost Causative Corporations and cost of c	Linda Cook  BECTION 2  DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE Interface with FCC's Teriff Division, Program Planning Division, B	40( <b>240-4279</b> ED TO ENTITIES:	ilan & other entitles for
BECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:  Interface with PCC's Textif Division, Policy & Program Planning Division, Enforcement Division, Industry Analysis Division & other entities for royaling information on Ballbouth's existing and strate operations.  BECTION 3 DOST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  76. Bellbourh Enterprises (895)  BECTION 4 ANTIONALE SUPPORTING METHODOLOGY:  85. Bellbourh Enterprises (895)  BECTION 4 ANTIONALE SUPPORTING METHODOLOGY:  85. Bellbourh Enterprises (895)  BECTION 5 BECTION 5 BECTION 5 BECTION 5 BECTION 6 BECTION 6 BECTION 6 BECTION 6 BECTION 6 BECTION 7 BECCION 6 BECTION 7 BECOMMENDED:  What Make A Bellbourh Bell Bell Bection Bell Bell Bell Bell Bell Bell Bell Bel	BECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE Interface with FCC's Tertiff Division, Policy & Program Planning Division, B	D TO ENTITIES:	ilon & other entitles for
DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES:  Interiace with PCC's Testif Division, Policy & Program Flaming Division, Endorsement Division, Industry Analysis Christon & other entities for royding information on Ballipouth's existing and future operations.  ECTION 3  COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  7% Bellipouth Telecommunications, Inc. (861)  7% Bellipouth Enterprises (868)  ECTION 4  ATIONALE SUPPORTING METHODOLOGY:  80 of twork effort benefits BST shough advocating BST positions, responding to complaints, promoting new regulated products and ontioning industry. Remainder of work effort benefits BSE shough advocating BSE positions, responding to complaints filed against BSE beliating and monitoring telecommunication industry.  ECTION 5  ESCRIPTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, FN, FF):  N/A  ECTION 7  ECCHANGE OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (FB):  A COMMENDED:  DATE: November 18, 1882  ITLE:  PPROVED:  DATE: November 18, 1882	DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE Interface with FCC's Terlif Division, Policy & Program Planning Division, B		vlan & other entitles for
OST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY:  % - Self-Bouth Telecommunications, inc. (BST)  % - Self-Bouth Enterprises (BSE)  ECTION 4  ATIONALE SUPPORTING METHODOLOGY: out of work effort benefits BST through advocating BST positions, responding to complaints, promoting new regulated products and ontoting industry. Remainder of work effort benefits BSE through advocating BSE positions, responding to complaints filed against BSE biolidiaries and monitoring telecommunication industry.  ICCITION 5  ECCITION 5  ESCRIPTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, PN, FF):  N/A  ICCITION 6  ESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PS):  A  ECTION 7  ECOMMENDED:  DATE: November 18,1992  ITILE:  DATE: November 18,1992  ITILE:  DATE: November 18,1992  ITILE:  DATE: November 18,1992			·
ATTONALE SUPPORTING METHODOLOGY:  ost of work effort benefits BST shrough advocating BST positions, responding to complaints, promoting new regulated products and onlivering industry. Remainder of work effort benefits BSE shrough advocating BSE positions, responding to complaints filed against BSE baldiaries and monitoring telecommunication industry.  BCCTION 5  ESCRIPTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, PN, FF):  N/A  BCCTION 6  ESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):  A  BCCTION 7  ECOMMENDED:  DATE: November 18,1862  ITLE:  Rector - Federal Regulatory  DATE: November 18,1862  BCC: 850830	ECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNM 0% - BellSouth Telecommunications, Inc. (EST) 0% - BellSouth Enterprises (ESE)	CENT METHODOLOGY:	
ESCRIPTION OF SERVICES PROVIDED ON A BILLING BASIS (PS, PN, PF):  N/A  ECTION 6  ESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):  A  ECTION 7  ECOMMENDED:  DATE: November 18,1982  ITLE:  PPROVED:  DATE: November 18,1982  AL: 65  RC: 850830	RATIONALE SUPPORTING METHODOLOGY:  does of work effort benefits \$87 through advocating \$87 positions, responding industry. Remainder of work effort benefits \$85 through advocation industry.  subsidiaries and monitoring telecommunication industry.	nding to complaints, promoting new regul coating 88E positions, responding to comp	ated products and laints filed against 885
ESCRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):  A  ECTION 7  ECOMMENDED:  DATE: November 18,1982  ITLE:  PPROVED:  DATE: November 18,1982  ITLE:  Coe President - Pederal Regulatory  AL: 66  RC: 860830	ection 5 DESCRIPTION OF SERVICES PROVIDED ON A BILLING N/A	BASIS (PS, PN, PF) :	
ECOMMENDED:    DATE: November 18,1902	ection 6 Description of Services not Chargeable to S VA	UBSIDIARIES (PB):	
DATE: November 18,1992  ITLE: PFROYED: DATE: November 18,1992  DATE: November 18,1992  AL: 65 RC: 850830	ECTION 7	**	
PPROVED:  DATE: November 18,1962  ITLE:  ce President - Pederal Regulatory  AL: 65 RC: 850830	RECOMMENDED: A	<b>-</b>	
PPROVED: DATE: November 18,1992  ITLE:  ce President - Pederal Regulatory  AL: 65  RC: 850830		DATE: November 18,190	22
PPROYED:   November 18,1992   DATE: November 18,1992   DATE: November 18,1992   DATE: November 18,1992   DATE: November 18,1992	TILE: //		
DATE: November 18,1992  ITLE: November 18,1992  AL: 65 RC: 850830	Rector - Federal Regulatory		
ce President - Federal Regulatory AL: 65 RC: 850830	PPROVED: 1. Mach -	DATE: November 18,199	12
	TTLE	Al. et	PC smess
	ice President - Pederal Regulatory		KEM 12

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#### COST ASSIGNMENT FORM

2222-12261265-1222-122465			***************************************
DEPARTMENT: BSDC Government	al Affairs	EFFECTIVE D	TB: 04/01/91
DIVISION/DISTRICT: Federal	Regulatory	RESPONSIBILI	TY CODE: \$30300-H73030
CORPORATE SERVICES HANAGER:	Linda Cook	TELEPHONE M	RGER: 249-2279
DESCRIPTION OF CORPORATE FUR	CTIONS PROVIDED TO	ENTITIES:	
Responsible for limison with following areas: Rate of Re accounting matters. Responsible for the above areas of information and the BellSouth	turn, price caps, ible for contacts responsibility. I	depreciation, with Commissi rowide the Co	separations, and oners and Commission maission with
COST CAUSATIVE CORPORATE FUN	CTIONS ASSIGNMENT	METEODOLOGY:	ne usud 23 94 = 4 9 9 9 9 9 9 7 P
100% - Southern Bell/South Co	entral Bell		
RATIONALE SUPPORTING METHODO: All of the above work efforts		h regulated e	ntities equally.
DESCRIPTION OF SERVICES PROV.	IDED ON A PROJECT	BILLING BASIS	(PS, PN, PF):
DESCRIPTION OF SERVICES NOT	CEARGEABLE TO SUBS	IDIARIES (PB)	
RECOMMENDED: Maurice		A DATE	
TITLE: Director - Fee	deral Regulatory	/ AL: 55	RC: \$30300
APPROVED: A.M.	4	DATE	4/10/21
TITLE: Vice President	Federal Regulato	ry AL: 65	RC: SEOS30
*****	*	00 30 = 113 = 00 FEA	FB1KBGH B01688

SECRICAL 1	
DEPARTMENT:	EFFECTIVE DATE:
SDC Governmental Atlairs	11/17/88
DIVISION/DISTRICT:	RESPONSIBILITY CODE:
federal Regulatory	\$10300-H73090
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:
Inde Cook	340-8270
ECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROPERTY FUNCTIONS PROPERTY OF THE	Figure, price cape, depreciation, separations, audits and accounting lesion staff in the above areas of responsibility. Provide the Commission
ection 3 OST CAUSATIVE CORPORATE FUNCTIONS ASSI	IGNMENT METHODOLOGY:
ow-sae Scrion 4	·
PK - SSE  SCTION 4  ATIONALE SUPPORTING METHODOLOGY: out of above work efforts benefit SST, Inc. while the remainder is a high defines regulated and nonregulated activities as well as affilial a provision of enhanced services, and 3) audits on such subjects (	
ICK - Beligouth Telecommunications Inc.  10% - 88E  RECTION 4  RATIONALE SUPPORTING METHODOLOGY:  Action of above work efforts benefit 85T, Inc. while the remainder is a which defines regulated and nonregulated activities as well as effiliate the provision of enhanced services, and \$) audits on such subjects to be provision of enhanced services, and \$) audits on such subjects to be provision of enhanced services, and \$) audits on such subjects to be provision of enhanced services.	te transactions, 2) structural and nonetructural saleguards required for its affiliate transactions, jobbying and enhanced services.
ECTION 4  ACTION 4  ACTIONALE SUPPORTING METHODOLOGY: lost of above work efforts benefit 85T, inc. while the remainder is a high defines regulated and nonregulated activities as well as affiliat to provision of enhanced services, and 3) audits on such subjects (	to transactions, 2) structural and nonetructural saleguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):
BCTION 4 ATIONALE SUPPORTING METHODOLOGY: lost of above work efforts benefit BST, inc. while the remainder is a high defines regulated and nonregulated activities as well as affilia to provision of enhanced services, and 3) audits on such subjects a ECTION S DESCRIPTION OF SERVICES PROVIDED ON A BIL ECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE /A	to transactions, 2) structural and nonetructural saleguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):
RCTION 4 ATIONALE SUPPORTING METHODOLOGY: out of above work efforts benefit 85T, inc. while the remainder is a high defines regulated and nonregulated activities as well as effiliat a provision of enhanced services, and 3) audits on such subjects ( ECTION 8 ESCRIPTION OF SERVICES PROVIDED ON A BIL ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE	to transactions, 2) structural and nonetructural saleguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):
ECTION 4 ATIONALE SUPPORTING METHODOLOGY: out of above work efforts benefit 85T, inc. while the remainder is a high defines regulated and nonregulated activities as well as effiliat a provision of enhanced services, and 3) audits on such subjects a ection 8 ESCRIPTION OF SERVICES PROVIDED ON A BIL ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE (A ECTION 7 ECCOMMENDED:	to transactions, 2) structural and nonetructural safeguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):  TO SUBSIDIARIES (PB):
PICTION 4 ATIONALE SUPPORTING METHODOLOGY: out of above work efforts benefit 867, inc. while the remainder is a high defines regulated and nonregulated activities as well as effiliat a provision of enhanced services, and 3) audits on such subjects (  ECTION 8 ESCRIPTION OF SERVICES PROVIDED ON A BIL ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE (A  ECTION 7 ECCOMMENDED:  "Maurice O, Tallot, f.  ITLE: irrotor - Federal Regulatory	to transactions, 2) structural and nonetructural safeguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):  TO SUBSIDIARIES (PB):
PATIONALE SUPPORTING METHODOLOGY: Out of above work efforts benefit 867, inc. while the remainder is a nich defines regulated and nonregulated activities as well as effiliate a provision of enhanced services, and 3) audits on such subjects a ECCION S ESCRIPTION OF SERVICES PROVIDED ON A BIL ECTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE TA  ECTION 7 ECOMMENDED:	to transactions, 2) structural and nonetructural safeguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):  TO SUBSIDIARIES (PB):
RCTION 4 ATIONALE SUPPORTING METHODOLOGY: Det of above work efforts benefit 867, Inc. while the remainder is a slich defines regulated and nonrequieted activities as well as effilial a provision of enhanced services, and 3) audits on such subjects (  RCTION 8 ESCRIPTION OF SERVICES PROVIDED ON A BIL  RCTION 6 ESCRIPTION OF SERVICES NOT CHARGEABLE  A RCTION 7 ECOMMENDED:  Maurice D. Talbet, ITLE:  Rector - Federal Regulatory	to transactions, 2) structural and nonetructural safeguards required for the affiliate transactions, lobbying and enhanced services.  LING BASIS (PS, PN, PF):  TO SUBSIDIARIES (PB):  DATE: November 17 1882

#### COST ASSIGNMENT FORM

SECTION 1	•
DEPARTMENT: Governmental Affairs	EFFECTIVE DATE: 07/01/02
DIVISION/DISTRICT: Federal Regulatory	RESPONSIBILITY CODE:
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER: (404) 240-2279
SECTION 2 -DESCRIPTION OF CORPORATE FUNCTIONS intertuce responsibilities with Congressional Staffs in Washingto House & Sengte Members to provide them with information on &	ion, DC for the states represented by North Carolina, South Carolina, Georgia & Florid
sacrion 3	S ASSIGNMENT METHODOLOGY:
•	or
1004 - General Allocator SECTION 4 RATIONALE SUPPORTING METHODOLOGY:	
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate wide and assess	f: earnent of direct benefit to a specific exhaldiary is impossible (or imprecticel).
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate-wide and assess  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAL	eament of direct benefit to a specific exhaldery is impossible (or imprecticel).  A BILLING BASIS (PS, PN, PF):  ABLE TO SUBSIDIARIES (PB):
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: Impact of issues dealt with is generally corporate wide and assess  SECTION 5 DESCRIPTION OF SERVICES PROVIDED ON A  SECTION 6 DESCRIPTION OF SERVICES NOT CHARGEAL  MFJ grassroots inblying separase (P89443), all social membersion  SECTION 7 RECOMMENDED	eament of direct benefit to a specific exhaldery is impossible (or imprecticel).  A BILLING BASIS (PS, PN, PF):  ABLE TO SUBSIDIARIES (PB):
SECTION 4 RATIONALE SUPPORTING METHODOLOGY: impact of issues dealt with is generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its general provided and assessment of issues dealt with its general provided and assessment of issues dealt with its general provided and assessment of issues dealt with its general provided and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of issues dealt with its generally corporate-wide and assessment of its general provided and gene	esment of direct benefit to a specific exhaldery is impossible (or impresticel).  A BILLING BASIS (PS, PN, PF):  ABLE TO SUBSIDIARIES (PB):  thip dues (PB1786)

#### RELLSOUTH BRADQUARTERS

#### COST ASSIGNMENT FORM

**********				
DEPARTMENT:	Governmental A	Affairs	EFFECTIVE DATE:	01/01/92
DIVISION/DIS	TRICT: Pederal	Regulatory	RESPONSIBILITY C	DDE:\$30800-H7308
CORPORATE SE	RVICES MANAGER:	Linda Cook	TELEPHONE NUMBER	404/249-2279
DESCRIPTION	OF CORPORATE FUE	CTIONS PROVIDED	TO EMILITIES:	
states repre House & Sens	sented by Kentuc te Kembers to pr	ky, Tennessee, L	l Staffs in Washing ouisiana, Mississipp information on Balli -	oi & Alabama
COST CAUSATI	VE CORPORATE FU	CTIONS ASSIGNATION	T HETHODOLOGY:	
100% - Ger	neral Allocator			
RATIONALE SUI	PPORTING METRODO	LOGY:	<del></del>	·//
of direct	benefit to a sp	ecific subsidiar	corporate-wide and a y is impossible (or	impractical).
DESCRIPTION (	OP SERVICES PROV	IDED ON A PROJECT	F BILLING BASIS (PS.	M, PF):
N/A				
DESCRIPTION (	F SERVICES NOT	CHARGEABLE TO SUI	SSIDIARIES (PB):	
			all social membersh	ip dues (PB1765)
ECONOMINOED:	The V		DATE: /	)-30-91
TITLE	Director Sta	ff Celations	AL: 55	RC: \$30800
APPROVED:	121.W	ah.	DATE:	10/30/91
TITLE	Vice President	- Zed ral Regula	itory AL: 65	RC: SEOS30
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## BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

DEPARTMENT: Governmental Affairs		
Governmental Affairs	EFFECTIVE DATE:	***************************************
	07/01/82	
DIVISION/DISTRICT:	RESPONSIBILITY CODE:	<del></del>
Federal Regulatory	830800-H73080	
CORPORATE SERVICES MANAGER:	TELEPHONE NUMBER:	
Linda Cook	(404) 248-2276	
ENCIFICATE 3 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDE charters responsibilities with Congressional Staffs in Westington, DC for the National House & Sensie Members to provide them with information on Bellium.	chiles represented by Kanksoler, Tennance	n, Louisland, Mineleulppi & Hans.
	•	
RECTION 1 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNA	CENT METHODOLOGY:	
1004 - General Allocator		
	•	
DESCRIPTION OF SERVICES PROVIDED ON A BILLING	Basis (PS, PN, PF) :	
DESCRIPTION OF SERVICES PROVIDED ON A BILLING VA SCTION 6		
DESCRIPTION OF SERVICES PROVIDED ON A BILLING VA  BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S  IF J grassroots lobbying expense (PE9445), all social membership dues (PB1	UBSIDIARIES (PB):	
DESCRIPTION OF SERVICES PROVIDED ON A BILLING  BOTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S  FJ greenrote lobbying expense (P89445), at social membership dues (P81  ECTION 7	UBSIDIARIES (PB):	
DESCRIPTION OF SERVICES PROVIDED ON A BILLING  BETIGN 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S  FJ greenroom lobbying expense (P89445), all social membership dues (P81  BETIGN 7 DECOMMENDED:  TILE:  Protor - Staff Relations	UBSIDIARIES (FB): 785)  DATE: A4y 20 1902	
DESCRIPTION OF SERVICES PROVIDED ON A BILLING VA  BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S  FJ grassroom lobbying expense (PB9443), all social membership dues (PB9  ECTION 7 RECOMMENDED:  TITLE: Protor - Staff Relations  APPROVED:  Make The Company of the Company	UBSIDIARIES (FB): 785)	F81K86N 861699
DESCRIPTION OF SERVICES PROVIDED ON A BILLING VA  BECTION 6 DESCRIPTION OF SERVICES NOT CHARGEABLE TO S  FJ grassroom lobbying expense (PE9445), all social membership dues (PB1  BCTION 7 RECOMMENDED:  Trootor - Staff Relations  PPROVED:	UBSIDIARIES (FB): 785)  DATE: A4y 20 1902	FRIKAGN MAISPS  RC: BEORSO

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## FAX TRANSMITTAL SHEET FROM

#### BST REGULATORY AFFAIRS 3700 COLONNADE PARKWAY BIRMINGHAM, ALABAMA 35243

FACSIMILE NUMBER: 205/977-1563

DATE SENT: 1929/73 NUMBER OF PAGES (EXCLUDING COVER): 4  TO: Lane Kollen
ro: Lane Kollen
TELEPHONE NUMBER:
FAX NUMBER:
*****PLEASE CALL ABOVE TELEPHONE NUMBER FOR PICKUP*****
FROM:
Theresa Coplin 205/977-1412
Response to 6-065
IF ANY PROBLEMS WITH TRANSMISSION, PLEASE CALL: Sherry Cox (205) 977-1540

Southern Bell Tel. & Tel.Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-065 Page 1 of 2

Request: Provide a copy of all BellSouth Headquarters Cost Assignment Forms developed for each responsibility code for 1992. Indicate the months in which changes to cost assignment forms were implemented, if any.

Response: The Company amends its response dated October 21, 1993 as follows:

The Company is faxing the cost assignment form for H43010 that was listed as missing from the attachment. This form was pulled from the Company's copy of the original attachment that was provided on July 30, 1993.

The following RC's were listed as "vacant" on the RC list provided in response to Item No. 6-047. There were no forms for these RC's during 1991 or 1992:

HEOH10, H61120, H22000, H61160, H91000, H94000, H41100, and H61110.

The following are not valid RC's for the time period in question:

H61600, HE071, H52200, H15010, H61600, H94010, H90200, H94020, H71402 and H94030.

The following RC's are assigned to executives. Executives are generally allocated as a composite of their direct reports. Therefore, no Allocation Methodology forms are required. There were no forms for these executives:

HEOHOO, HEOH50, HEOH11, HEOH60, HEOH13, HEOH61, HEOH20, and HEOH90.

The following RC's are allocated as a part of their larger organizational group:

H41021, H41031, H41032, H41033, H59001 and H59002 are included on higher level forms.

Southern Bell Tel. & Tel.Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-065 Page 2 of 2

#### Response continued:

BSC is still investigating the following RC's to determine if forms were in existence for 1992. BST will provide forms or let the auditor know that there were no forms for these RC's by November 12, 1993:

H11421, H59000, H59010, H59020, H59050, H59060, H59070, H61170, H61180 and H61510.

Date Provided: October 29, 1993

## BELLSOUTH HEADQUARTERS COST ASSIGNMENT FORM

DEPARTMENT: Corp. Responsibility & Compliance EFFECTIVE DATE: 07/01/92 RESPONSIBILITY CODE: H4301000 DIVISION/DISTRICT: Security CORPORATE SERVICES MANAGER: P. T. Walton TELE. NO. 249-3092 SECTION 2 DESCRIPTION OF CORPORATE FUNCTIONS PROVIDED TO ENTITIES: Administers security functions, i.e. pre-employment and contractor/vendor background investigations, administers executive protection and fidelity bond programs, coordinates security for annual events, i.e. Shareholders' Meeting and BellSouth Classic. SECTION 3 COST CAUSATIVE CORPORATE FUNCTIONS ASSIGNMENT METHODOLOGY: Chaception (XCO22, OXCC 23, (XICFIZ) (XIGG3 iguarters Allocator SECTION 4 RATIONALE SUPPORTING METHODOLOGY: No cost-causative relationships have been identified for the investigative duties performed outside of services rendered and charged on a project. DESCRIPTION OF SERVICES PROVIDED ON A PROJECT BILLING BASIS (PS, PN, PF): PN6212 Bellcore PS2796 Executive Protection for BellSouth Enterprises PS0479 Sunlink Corporation PS6229 BellSouth Information Systems, Inc. PS8292 BellSouth Advertising & Publishing Corporation PS8294 BellSouth Enterprises, Inc. PS8295 BellSouth Mobility Inc PS8305 Stevens Graphics, Inc. PS8310 BellSouth DC PS8314 BellSouth International, Inc. PS8344 Berry Network, Inc. PS8347 TechSouth, Inc. P59434 Mobile Communications Corporation of America BellSouth Advanced Networks, Inc.

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TION 6
LECRIPTION OF SERVICES NOT CHARGEABLE TO SUBSIDIARIES (PB):

None

SECTION 7
RECOMMENDED:

DATE: 7/39/92

TITLE: Deneral Security Manager

APPROVED:

TITLE: Vice President

AL: 65

RC: HEOH4000

KEM

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response Item No. 6-059 Page 1 of 1

- Request: A Provide a summary of the administrative expenses incurred by the BellSouth Foundation for 1991 and 1992.
  - B Please provide a table showing the total amount of BellSouth Foundation charges billed to BSC-HQ and to each other BS entity, the total BellSouth Foundation charges from each BS entity including BSC-HQ (both direct and chained) charged to BST and its predecessors in each of the nine states by account.

Response: The Company amends its response of July 14, 1993 as follows:

A - BellSouth Corporation Summary of Costs Associated With Administration of BellSouth Foundation

	Salaries & Wages	Other Expenses	Total <u>Overheads</u>	TOTALS
1991	\$180,900	\$140,600	\$1,91,000	\$512,500
1992	149,400	106,400	208,100	463,900

B - BellSouth Corporation
Allocation to Subsidiaries of
Costs Associated with
Administration of BellSouth Foundation

	SBT/BST	SCB	BBS	<u>BSE</u>	TOTALS
1991	\$257,500	\$185,100	\$ 4,300	65,600	\$512,500
1992	383,400	N/A	17,600	62,900	463,900

Date Provided: •

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response Item No. 6-078 Page 1 of 1

Request: Please provide the costs of the following (total \$) and the amount flowed through from BSC in total and to each of the BST states in 1991 and 1992:

A. BellSouth Atlanta Golf Classic

B. Any other BSC promotional "event" sponsorships

C. Charitable contributions (list all recipients and specific amounts for contributions in excess of \$25,000 for the calendar year).

\$25,000 for the calendar year).

D. Dues and memberships (list all payees and amounts for organization receiving in excess of \$10,000 for the calendar year).

Response: The Company amends its response of October 15, 1993 as follows:

See Attachment I for a list of BellSouth Corporate Contributions recipients for amounts over \$25,000 for 1991 and 1992.

See Attachment II for a list of payees and amounts for organizations receiving in excess of \$10,000 for 1991 and 1992.

These attachments are being sent in the overnight mail on October 25, 1993.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

Date Provided: October 25, 1993

## FAX TRANSMITTAL SHEET PROM

#### BST REGULATORY AFFAIRS 3700 COLONNADE PARKWAY BIRMINGHAN, ALABAMA 35243

FACSIMILE NUMBER: 205/977-1563

DATE S	ENT: 10/25	<u> </u>	NUMBER OF	PAGES	(EXCINDI	ng cover)	:
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Sherry Cox (205) 977-1540

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M490:00 E6-SZ-01

IF ANY PROBLEMS WITH TRANSMISSION, PLEASE CALL:

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response Item No. 6-078 Page 1 of 2

Request: Please provide the costs of the following (total \$) and the amount flowed through from BSC in total and to each of the BST states in 1991 and 1992:

- A. BellSouth Atlanta Golf Classic
- B. Any other BSC promotional "event" sponsorships
- C. Charitable contributions (list all recipients and specific amounts for contributions in excess of \$25,000 for the calendar year).
- D. Dues and memberships (list all payees and amounts for organization receiving in excess of \$10,000 for the calendar year).

Response: The Company amends its response of July 14, 1993 as follows:

- A. BSC-HQ's total expenses associated with the BellSouth Atlanta Golf Classic for 1991 and 1992 are \$793,500 and \$891,400, respectively, excluding the sponsorship fees retained by BellSouth Corporation and BellSouth Corporate advertisements run concurrent with the tournament. See Attachment I for associated amounts billed to BellSouth Telecommunications, Inc. and prorated to each state.
- B. BellSouth sponsors no other major promotional "events" similar to the BellSouth Atlanta Golf Classic.
- C. BSC-HQ's total expenses for charitable contributions for 1991 and 1992 are \$1,632,700 and \$2,279,100, respectively. See Attachment I for associated amounts billed to BellSouth Telecommunications, Inc. and prorated to each state.
  - A list of BellSouth Corporate Contributions recipients for amounts over \$25,000 for 1991 and 1992 will be provided by October 25, 1993.

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Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response Item No. 6-078 Page 2 of 2

#### Response Continued:

D. BSC-HQ's total expenses associated with dues and memberships for 1991 and 1992 are \$869,100 and \$870,100, respectively. See Attachment I for associated amounts billed to BellSouth Telecommunications, Inc. and prorated to each state.

A list of payees and amounts for organizations receiving in excess of \$10,000 for 1991 and 1992 will be provided by October 25, 1993.

The attachment is being sent in the overnight mail on October 15, 1993.

Date Provided: October 15, 1993

À.	Bolf	Classics	(000)	
			53	128
		State	1991	1992
		FL	\$216.3	\$147.4
		SA .	\$139.4	. 178.8
		NC	\$80.3	455.0
		SC	\$57.3	136.8
		AL.		<b>scs.</b> 4
		KY		120.1
		Li		456.9
		NS .		633.4
		TN		144.1
			4483.4	4571.6

#### B. Other Event Spenserships - None

C.	Contributionss	s) {000}		
		88	<b>9</b> 97	
	State	1991	1992 -	
	*******		******	
	FL	\$357.1	6495.2	
	<del>QA</del>	1238.0	1327.4	
	NÇ	\$137.2	<b>6182.3</b>	
	<b>8C</b>	991.0	\$122.0	
	<b>K</b>		. 1140.5	
	KY		<b>973.</b> 2	
	LA		\$100.5	
	<b>819</b>		1110.5	
	TH:		\$214.6	
		********		
		1925.4	11,894.5	

ð.	Dues and Neaberships	(000)	
	<b>.</b> .	58	351
	State	1991	1992
		*******	
	FL.	\$182.2	\$174.2
	6A	\$120.8	\$115.2
	NC	\$69.6	164.1
	SC	646.2	\$42.9
	. AL		456.5
	XY .		132.8
	LA		164.3
	MS		\$39.0
	TH		175.5
		\$418.7	\$666.6

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response Item No. 6-078 Page 1 of 1

Request: Please provide the costs of the following (total \$) and the amount flowed through from BSC in total and to each of the BST states in 1991 and 1992:

- A. BellSouth Atlanta Golf Classic
- B. Any other BSC promotional "event" sponsorships
- C. Charitable contributions (list all recipients and specific amounts for contributions in excess of \$25,000 for the calendar year).
- D. Dues and memberships (list all payees and amounts for organization receiving in excess of \$10,000 for the calendar year).

Response: The Company amends its response of October 25, 1993 as follows:

See Attachment I for a list of BellSouth Corporate Contributions recipients for amounts over \$25,000 for 1991 and 1992.

See Attachment II for a list of payees and amounts for organizations receiving in excess of \$10,000 for 1991 and 1992.

These attachments are being sent in the overnight mail on October 26, 1993.

OCT 27 1993

Date Provided: October 26, 1993

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#### BELLSOUTH CORPORTATION Charitable Contributions \$25,000 and Above

Organization Name	Amount
American Red Cross Atlanta Historical Society Center for Workforce Preparation Duke university University of Georgia Kennedy Center for the Performing Arts NAACP - Special Contribution Fund	\$ 25,000 29,900 25,000 25,300 100,000 71,060 25,000 55,000
National Alliance of Business National Chamber Foundation/ U.S. Chamber of Commerce New American Schools Development Found. Science Museum of Charlotte Southern Center for international Studies United Negro College Fund United Way of America United Way of Metropolitan Atlanta Wake Forest University	25,000 120,000 25,000 25,000 100,000 50,000 221,500 40,000

#### BELLSOUTH CORPORTATION Charitable Contributions \$25,000 and Above

Organization Name	Amount
American Red Cross	\$ 50,000
Committee for Economic Development	30,000
University of Georgia	50,000
Greater Atlanta Chamber Foundation	25,000
Jackson Public School District	36,493
Kennedy Center for the Performing Arts	35,000
NAACP - Special contribution Fund	25,000
National Alliance of Business	50,000
New American Schools Development Found.	120,000
University of North Carolina	30,000
Partnership for a Drug-Free America	25,000
Patriots Foundation	25,000
Southern Center for International Studies	
Southern Growth Policies Board	30,000
United Way of America	50,000
Vote America Foundation	25,000
We Will Rebuild, Inc.	115,000
Woodruff Arts Center	212,500
MOOGLALL WLT2 CEUTEL	212,500

# BELLSOUTH CORPORATION Corporate Nemeberships & Dues Payees of Expenses Billed in 1991 and 1992 in Excess of \$10,000

	1991	1992
Association of National Advertisers	\$20,925	\$19,500
Business Higher Education Forum	15,000	16,250
Business Roundtable	69,900	75,500
Citizens for a Sound Economy Foundation	25,000	25,000
Conference Board	27,000	30,000
Council on Competitiveness	15,000	0
National Association of Hanufactures	17,500	17,500
Nat'l Minority Supplier Dev'l Council	11,500	11,500
Southern Growth Policies Board	12,500	0
United States Chamber of Commerce	65,000	50,000
Brookings Institution	0	15,000

CONT

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 1 of 7

Request: A. Please provide a detailed narrative description of each step in the computation and for allocation of intrastate jurisdictional income taxes starting with BSC-HQ. Address whether income taxes are computed on an entity by entity stand alone basis or on a consolidated basis and allocated or some other means. Address all BellSouth entities in the narrative. Also indicate at what point in the process computations or allocations are made and by what departments and computational systems.

B. Please provide all existing formal documentation of the tax computation/allocation process including directives, procedures manuals, letters or other correspondence.

Response: The Company amends its response of July 14, 1993 in which it stated that the requested information would be provided on or before August 16, 1993 as follows:

A. I. Computation of Total Corporate Income Taxes

company BellSouth in the Corporation affiliated group independently computes its own current and deferred income tax expense on a monthly basis. The steps each company/entity goes through on a monthly basis are slightly different, explained below. However, BellSouth Telecommunications (BST) is the only company that records its Federal and state income tax expenses on a jurisdictional basis. Other non-regulated BellSouth companies compute and record their income taxes on a total company basis, since their ledger systems are not set up to be state-specific.

BellSouth Corporation and its subsidiaries compute separately their monthly income tax expense using one of two methods: 1) estimate of taxable income or 2) effective rate calculation.

#### Estimate of Taxable Income Method

The monthly income tax expense accrual process begins by verifying book income before income taxes for the month, as determined by the various Comptrollers organizations. Then, the Tax

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 2 of 7

#### Response continued:

Department considers known items giving rise to book/tax timing differences. For instance, the difference between book depreciation and tax depreciation for the month is estimated. Book expenses disallowed for income tax purposes are determined and accumulated. There are also "permanent difference" items, expenses determined by the Internal Revenue Code (RC) as never recognizable for tax purposes, which are also accumulated.

All book/tax timing recognition items and permanent difference items, whether based on current month book information or the best available estimate, are accumulated as an adjustment to book income to arrive at taxable income for the month. Taxable income, state and Federal, is than multiplied by the current statutory income tax rate to determine current income tax expense.

The timing differences (as opposed to permanent differences) are the basis for the next step in calculating deferred income tax expense. For BST, all timing differences are evaluated separately because of the prior accumulation of deferred taxes at rates other than the current rate. For the unregulated companies, all timing differences are combined and the current income tax rate is applied to compute deferred tax expense for the month. After the necessary tax entries are computed, they are communicated back to Comptrollers, who key them into the general ledger system.

#### Effective Rate Method

The effective rate method is used by some of the unregulated BellSouth companies to calculate monthly tax expense entries. Effective tax rates, for both current and deferred, are calculated at the beginning of each year based on budgeted amounts. These effective rates are then applied to each month's pre-tax book income to determine a

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 3 of 7

#### Response continued:

current tax expense and a deferred tax expense entry. This method is used by those companies whose timing and permanent differences are stable and highly predictable.

#### Items Allocated

There are two exceptions to the entity by entity stand-alone basis of computing income tax expense. Those are: 1) Superfund or environmental tax expense and 2) research and development (R&D) tax credit. Per the IRC, these items are only determinable on a consolidated basis. Therefore, they are determined on a combined group basis, then allocated back to each company based on the individual company contribution to the statutory computation base of each item.

The environmental tax is accrued monthly, based on an estimate from the prior year's actual Federal income tax return. BellSouth Corporation and subsidiaries have not had a research credit for several years.

#### All Companies

In October of each year, after filing the prior calendar year's Federal and state tax returns, all companies "true-up" their prior year tax accruals to match what is reflected on the filed tax return. Each company compares their current and deferred tax expense resulting from the final tax liability on the return. The current expense as accrued for the subject year is compared with the amount of the tax paid on each return, and the difference is booked to the current tax expense account. Each timing difference is compared to the timing differences shown on the return and a deferred income tax true-up is computed on the difference.

Company and the second second second

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 4 of 7

#### Response continued:

## BellSouth Corporation and Subsidiaries Tax Accrual Methodologies

#### Actual Income Accrual Method

ACCC & Subsidiaries BellSouth Brussels BellSouth Capital Funding BellSouth Chile BellSouth Corporation BellSouth Financial Services BellSouth International BellSouth International A/P BellSouth Mobile Data BellSouth Mobility & Subsidiaries BellSouth Systems Integration BellSouth Telecommunications, Inc. Cooperative Healthcare Network Intelligent Media Ventures Intelligent Messaging Services MCCA & Subsidiaries Stephens Graphics, Inc.

#### Effective Rate Calculation

BellSouth Advanced Networks
BellSouth Advertising and Publishing
BellSouth Communications, Inc.
BellSouth D. C.
BellSouth Enterprises
BellSouth Information System
BellSouth Products
BellSouth Ventures
Executive Services
Sunlink

II. Computation of Jurisdictional Income Taxes by BellSouth Telecommunications, Inc.

The computation of intrastate jurisdictional income tax expense is done on an entity by entity, stand alone basis. Once total corporate income taxes are calculated, the following steps are taken to calculate intrastate jurisdictional income taxes.

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 5 of 7

#### Response continued:

#### NON-REGULATED:

CSS processing, following Part 64 rules, allocates FIT and SIT between regulated/nonregulated using a mathematical calculation called Specifically Defined Booked Income (SDBI). This is a calculation of Nonregulated income to Combined income. This factor times FIT and SIT creates the Nonregulated portion of those accounts.

For the intrastate FIT calculation, a nonregulated taxable income is determined as follows:

Nonregulated Revenues less Expenses less a/c 7240 less SIT less Interest equals "A"

From the calculated nonregulated FIT, Amortization of ITC is removed and the remaining number is grossed up using .34 (Statutory FIT rate). This result represents taxable Nonregulated Income. By subtracting "A" from taxable Nonregulated Income, the Nonregulated adjustment to create Taxable Income is completed.

#### HOW INTERSTATE FIT IS CALCULATED:

Interstate FIT is calculated as total Federal tax on interstate taxable income as follows:

Revenues
less Expenses
less OTHER TAX
less SIT
less INTEREST
less OTHER DEDUCTIONS =
TAXABLE INCOME x .34 =

FIT + AMORTZ. ITC = T. FIT

Interstate revenues are definable by account with the exceptions of a/c 5240 and 5260 which are subject to

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 6 of 7

#### Response continued:

18.34

separations, and therefore, found in Separations Information Systems (SIS) processing. Interstate expenses, other taxes (including SIT), and interest are all found in SIS processing. SIS also separates amounts input, for example "adds" and "deducts", to create taxable income (including flow-through).

#### **INTRASTATE:**

Intrastate income taxes are calculated as follows:

#### **Federal**

Combined total tax from books: a/c 7220, 7250 (SRC 1100->1199 + 2100->2199)

less Nonreg calculated tax
(Calculated as SDBI x Combined Tax)

less Interstate calculated tax
(Calculated as Interstate taxable income x .34)

= MR Intrastate FIT (before Amortized ITC)

#### State

Combined total tax from books: a/c 7230, 7250 (src 1200->1299 + 2200->2299)

less Nonreg calculated tax
(Calculated as SDBI x Combined Tax)

less Interstate separated tax
 (SIT subject to separations, separated in SIS
 processing)

MR Intrastate SIT

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-075 Page 7 of 7

#### Response continued:

Attachment I which shows how intrastate FIT is calculated is being mailed in the overnight mail September 17, 1993.

B. Attachment II, which is being mailed in the overnight mail, contains procedures documentation for the following systems processes:

Monthly accrual entry calculations (LOTUS)

Monthly accrual entry calculations--Regulated Income Tax

Software (RITS), an in-house FOCUS language program; and

Comprehensive Capital Assets Tax System (CCATS)

Tax return computations -- Price Waterhouse Tax Management System (TMS)

Financial Systems Documentation re Specifically Defined Booked Income

Operating Taxes write-up from NECA

BSSP 001 Separations Procedures

Date Provided: September 17, 1993

	UMR FIT	<b>=</b>	PLUS COMBINED	B LESS <u>NONREGULATED</u>	C LESS INTERSTATE	D <u>Equals</u> <u>Mtrastate</u>
LN 1	REVENUE	+	MR BOOKS A/C 5XXX	CSS - A/C 500X	A/C 5XXX DEFINED AS INTERSTATE + A/C 5240+5260 SEPARATED IN SIS	A-B-C
LN 2	EXPENSE	-	A/C 80000,71XX	CSS - A/C 6XXX,71XX	SIS - A/C 60000,71100	A-B-C
LN 3	OTHER TAXES	-	A/C 7240	CSS - A/C 7240	SIS - A/C 7240	A-B-C
LN 4	SIT	-	A/C 7230+A/C 7250, (SRC 1200->1299+2200->2299)	SDBI x COMBINED SIT (from CSS)	SIS - MR TOTAL SIT	A-B-C
LN 5	INTEREST	-	A/C 75XX	CSS - A/C 75XX	8IS - A/C 75XX	A-B-C
LN 6	OTHER TAX ADJa	-	(PERMANENT TIMING DIFFERENCES + OUT-OF-PERIOD FIT/.34 + FIT FLOW-THROUGH/.34 )	(Nonreg FIT / .34) LESS (Taxable Income CSS) [i.e. Ln.6 /.34 LESS Lns.(1-2-3-4-5)]	MISC INCOME ADJUSTMENTS	A-B-C
LN 7		=	TAXABLE INCOME	TAXABLE INCOME	TAXABLE INCOME	A-B-C
			X.34		X.54	X .34
LN 8		=	FEDERAL INCOME TAX	SDBI x COMBINED FTT (from CSS)	FEDERAL INCOME TAX	FEDERAL INCOME TAX

#### OFFBOOK FIT

FRORGAAP ISSUES

These are "combined" and get separated based on MR-SIS factors related to the account the entry is made in.

These are 100% intrastate

JD (Jurisdictional Difference)

UNTRATEURRENTAND I	DEFERRIED A PLUS COMBINED MR BOOKS	B LESS NONREGULATED	C LESS INTERSTATE	D EQUALS INTRASTATE
DEFERRED	A/C 7250 FTT	CSS-A/C 7250 FIT	1. (A-B) x (INTER % A/C4340)	(A-B-C)
REALIZED ITC	A/C 7210.1	CSS-A/C 7210.1	2. (A-B) x (INTER % A/C2001)	(A-B-C)
AMORTIZATION ITC	A/C 7210.2	CSS-A/C 7210.2	3. SIS-A/C 7210.2	(A-B-C)
CURRENT	A/C 7220	CSS-A/C 7220	5. (Ln.4 is Ln.(1+2+3)) = CURRENT	(A-B-C)
	TOTAL COMBINED FIT	TOTAL NONREG FIT	4. TOTAL INTER FIT (CALC'D ABOVE)	(A-B-C)
*C	PROF	PRIETA		

#### RITS TAX ACCRUALS PROCESS

The RITS Tax Accruals Process has been designed to collect and store revenue/expense data and calculate and print tax accruals. Data is downloaded from CAP, extracted from RITS and mechanically loaded into the ACCRUALS process. The user has been given the capability of inputting manual data and overriding any of the mechanized data. The ACCRUALS process is executed from the RITS main menu and provides the following options (Attachment A):

Initialize File For New Month
Load RITS Data
Load CAP Data
Input Manual Data
Override Mechanized Data
Print Listing of CAP Data
Print Listing of Accruals Database
Calculate and Print Tax Accruals

#### INITIALIZE FILE FOR NEW MONTH:

The accruals data is stored one month at a time in a file in the RITS system. At the beginning of each month the database must be initialized to delete the previous month's data and get ready for the current month. This option zeroes out all data except FIT rate, SIT rate, debt ratio and operating specific state adjustments which are carried forward from month to month. This option should be run only once per month.

#### LOAD RITS DATA:

Extracts the following data from the RITS ISSUES database and automatically loads it to the ACCRUALS database:

Operating:

FCC Regulatory Flow-thru Differences Timing Differences Permanent Differences Adjustment Environment Taxes

Non-Operating: ;
Timing Differences
Permanent Differences Adjustment

This option should be run only once per month.

#### LOAD CAP DATA:

Reads the file downloaded from the CAP system and loads the following data into the ACCRUALS database:

Operating:
Revenues
Expenses
Interest Deductions
AFUDC
Property Taxes
Gross Receipts Taxes
Capital Stock Taxes
Other Taxes

Non-Operating:
Revenues
Expenses
Property Taxes
Gross Receipts Taxes
Other Taxes
Dividend Received Deduction
Travel and Entertainment
PAC

Extraordinary/Delayed:
Revenues
Expenses
Other Items

This option in executed once per month and can only be run by the person responsible for downloading the CAP file. The CAP file should be placed on this person's C: drive and named C:CAPDATA.FIL. The download procedure will not be in place for the first processing month. The file will be delivered to the tax department on a diskette.

#### INPUT MANUAL DATA:

Allows user to input the following data into the ACCRUALS database (Attachment B):

FIT Rate SIT Rate Debt Ratio

Operating:
 Adjustment to Revenues
 FIT Adjustment
 Collected From Customer
 Specific State Adjustment

SIT Adjustment

Non-Operating:
Adjustment to Revenues
AFUDC
FCC Regulatory Flow-thru Differences
FIT Adjustment
Specific State Adjustment
SIT Adjustment

# Extraordinary/Delayed: Other Items FIT Adjustment SIT Adjustment

#### OVERRIDE MECHANIZED DATA:

Allows the user to override any of the data loaded from RITS or CAP (Attachment C).

#### PRINT LISTING OF CAP DATA:

Prints a listing of the file received from CAP before it is loaded to the ACCRUALS database (Attachment D). This can be run only by the person who has downloaded the CAP file to their C: drive.

#### PRINT LISTING OF ACCRUALS DATABASE:

Prints a listing of all data loaded into the ACCRUALS database including RITS data, CAP data, manual inputs, and overrides (Attachment B).

#### CALCULATE AND PRINT TAX ACCRUALS:

Calculates tax accruals from the data loaded into the ACCRUALS database and prints report of all calculations (Attachment F).

MANAGER SANDER SERVICE SERVICE

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ACCEUSE S Constitution of the contradiction of the contradict

ingsannagangangangkangkanganganga : TAX ACCRUAL PROCESS OFFICES: 

# Icitielize File For New House : Load Kill Bata

: Load CAP Data : Input Bangal Data

: Override Hechanized Bata : Print Listing of CAF Data

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YEAR: 1791 - PREMATING INCOME TAX ACCRUM

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	07 REV (571014)	97 E17 (\$71026)	6P IN: 3E3 (ST1050)	OP AFUID (ST1066)	GP FRCF TAX (ST4010)	OF ER ECPT TAX (ST4520)
ALABAMA	73,451,476	35,124,161	` (27,642)	(127,816)	1,605	3
FLERIDA	265,113,752	0	(476,071)	¢	0	. 0
GEGRGIA	256,533,519	45,284,194	(208,184)	(274,463)	Ċ	<b>.</b>
Kenteery	55,152.759	0	(56,301)	Ġ	ē	c
Leuisiare	.111,983.561	0	(34,773)		Ò	å
KISSISSIPPI	65,254,764	Ò	(9,102)	ē	5	£.
K CAROLINA	196,773,971	0	123,477	. 0	â	Ġ
S CARGLING	74,459,164	. 0	(41,527)	ě	6	í
TENNESSEE	196,817,462	Ç	(135,239)	6		
CORPANY	1,137,360,427	£5,40£,575	(823,646)	(422,275)	1,205	6
	EP CAP STOE TAX	GF OTHER TAX	NGS EEV	NUP EXP	NOP FROM TAX	KGP BE REPT TAY
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## SESTIMATION OF

#### ACCEDANCE BATARASE LISTING

		FIT RATE	SIT RATE	DEET RATIO	OPERATINE REVENJES	GPERATINE EXPENSES	ezaus Minerae	OPERATION ENTEREST DE
	FLURIDA SEDIRBIA NI CARDLINA SI CARDLINA ALABAPA ERATUSKY LOBISTANA	.34:200 06:315. 06:316. 03:316. 00:025. 03:36:00	.023346 .017951 .612954 .025874 .007620 .010717	.379700 .379700 .379700 .379700 .379700 .379700	264,567,763 168,361,461 166,593,503 74,463,494 0	200,617,520 139,997,650 79,524,160 57,601,238 3 6	0 6 6 0 0	12,332. 9,223, 4,563, 3,249,
	NISELEELPFI Tekkersee	.340000 .340000	.007574 .014452	.379760 .379700	G a		\$ \$	
	COSSESS	*****	*****	******	413,926,401	477,746,582	3 .	27,372,5
		OPERATINS COURA	OPER FCC REE FLOW-THEO DIFF	CHRATICO TIMING \$157	PERATURA FIT AND STREET	OPERATIVE PROFESSY TAX	GPERATINE ESSES ROPT TAX	SPERATENE CAP STOCK
	FLORIDA BEDROIA & CAROLINA S DARRINO	(318,125) (24E,957) (8,176) (30.943)	2,238,531 1,276,527 745,573 556,476	(26,952) (1,856,696) (885.771) 2,187,189	· 0	7,240,333 3,872,254 1,814,333 2,834,340	4,351,600 1,111,000 1,404,000 651,672	· .
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	THEFT	(598,271)	4,385,527	571,240	4	17,851,416	7.402,632	4
-	_	DESEATING STREET TOYER	CPERATINE COLL FROM CLET	CHERATIAN , Pera Dish asi	OPERATINE SPEI ETATE AZU	OFFIRATING SIT ADDUSTMENT	GPEPATENE ENVITAX	KENDERATI KENENLEI
	FATELIE SIZREIR	13.003 23.693	. ;	(77,076) (36,367)	(16,523,769) (17,373.747,	Ç	\$1,352 39,235	16.4. 21.71
	A CAFOLINA S CAROLINA ALABAMA	6,133 117,116 A	\$ \$	(21,176) (11,952) 4	12,605,7061 (1,295,663) 1	0 0	17,417 11,411 n	:: ::::
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# EL JOTH TELECOMMICATIONS RESILATED INCIDE IN JOHN ATTACHMENT E-P. SEPTEMBER 1991

## ACCEPALS DATABASE LISTING

	NGA-CPERATINS EXPENSES	NON-GRENATING ADJ TO REVENUE	NOW-GPERATINS AFUSC	NEK-SP FCC RES FLSM-TNRC DIFF	NON-OFERATIVE Tising piff	KON-GPERATIKO FIT ADJUSTNEST	NGA-BPERATINE PROFESTY TAKE
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TAY ACCRUMES

	4070.1668	4074.2005	7226.1066	7220.4300	7230.1005
FLOSTRA	(13,015,294)	(1,642,762)	13,197,215	\$1,352	1,657,744
EEGRELA	(4,265,931)	(1,242,536)	4,204,313	34,235	1,253,958
N CAROLINA	(6,193,416)	(1,084,463)	4,196,747	17,117	1,094,505
s caetling	(4,518,325)	(479,244)	4,514,663	11,412	\$62,962
alaber:	223,325	(652,722)	(226,787)	ŧ	667,669
ies see	314,429	(724,771)	(316,747)	6	931,610
LOUISIAXP	400,365	- (1,277,367)	(403,257)	ē	1,186,047
HISSISSIB	222,216	• (453,575)	(223,854)	¢	£\$\$,394
TENNESSEE	424,011	(1,247,091)	(427,136)	<b>\$</b>	1,256,287
CEPARI	(26,346,852)	(9,136,751)	26,424,357	114,116	9,209,532
	7423.0030	7430.0000	7639.1669	7630.2000	Tëtal
FLORIDA	(143,273)	(14,722)	8	3	ę
Becasia	(32,617	(11,422)	Ç	Ş	6
R CARTLEY	(20,248)	(2,242)	ę	. 0	. 3
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rekterry	2,318	(6.515)	0	٥	e
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TENEDEE	3.:27	(9,196)	0	0	0
DRAM	(191,591)	(72.757)	ý	¢	Ů

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(MRS:	APPROVED:  KAME:
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#### FEDERAL OPERATING INCOME TAX ACCRUALS DESIT: 7220.1000 CRESTS: 4070.1000

PG 2

	OPERATINE Revendes	OPERATINS EXPENSES	ACCESTAÇÃO TO REVERGES	NET OPERATISE REVENUES	GTHER TAXES EXCEPT SIT	interes: Benedicions
FLORIDA BEGRELA N CANDLINA S CAROLINA ALABARA KENTURY	264,567,783 165,301,461 106,573,563 74,463,454 0	200,617,320 139,597,630 77,524,150 57,601,238 0	0 0 0 4 0	63,950,443 28,303,311 27,059,323 16,E42,216 6	13,659,666 4,906,750 3,225,166 3,616,245 0	12,332,659 9,223,270 4,545,155 3,249,741 0
Louisiane	¢	0	ê	Ģ	4	ţ
rissieeippi	ş	•	ð	. \$	Ç	Ş
Terressee	Ģ	Ú	. 0	•	. •	<b>.</b>
COPPANY	613,726,401	477,740,523	<b>6</b>	136,181,813	25,467.230	29,372,825
	efið:	PPI-TAX BUDA INCOTE	PERPAKENT Biffedences	FOC REGULATORY FLOR-THRU DIFF	AMESTED EDIT INCOME	Tiblika Dipperenjes
FLURIDA	(310,123)	38,248,241	(271,465)	2,238,531	40,235,327	(23,752)
EEGREIA	(243,959)	14,410,750	(172,508)	1,275,527	15,594,279	(1,194,191)
K TARRING	(3,176)	19,267,175	(21,242)	745.573	20,063,709	(635,271)
S CAROLINA	/20(543)	10,027,170	(31,184)	354.45:	16,570,489	3,157,155
AL ROAFE	Ç	į	(**************************************	Q.		<b>;</b>
AENTEES!	â	j	ę	ą.	. 3	Ş
LOUITIAN:	* Y	3	Į.	<b>\3</b>	ŧ	Ş
Missississi	ů	ŷ	¢	ý	Ÿ	· <b>(</b>
iiaaiggii	ů	ę	ő	. 0	Ç	Ş
Dimak	1855,501	EZ,0CJ,355	(\$21,251)	4,815,827	86,536,998	51,245
	755-74 <u>6</u> 7478818 196678	er we	FEDERAL TAXABLE INCOME	IIII II	FIT ALLEETEEST	FIT TOOK
F: 5217#	40.203,375	1,657.744	38,550,631	12,127,223	4	5 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
CORP.	17.617.183	1.233.552	13.745.423	4.214.213	t.	4.164.317
N DARREINA	19.320.638	1,394,905	16.125,733	1,156,749	Ę	6.176.76
S CARCLIA:	13.779,617	592,982	13,278,:57	6,314,063	6	4,31-,623
aleren	3	5:7,695	(647,607;	(225.957)	•	:22:,587
KENTLIY-	÷	FII.#13	(931,636)	1715,7-73		116.7
	, ,	1,15:.047	(1.185,049)	(413,257,	Ü	:403,517
4752 16212-1		455,374	(e:5,374	1223,8514	Ş	(223,654)
£942221	:		1.251-117	(417,123)	. <b> </b>	427.433
	Es. FIE IT'	Fy269.,328	77-741-197	27,747,77	***************************************	23 413 737

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## ATTACAMENT F PG 3

STHER TAXES - OFERATING

	PROPERCY TAXES	GRUSS FECEIPTS TAXES	CAPITAL STOLE TAXES	SINER TAXES	COLLECTED FROM COSTUMENS	TOTAL OTRES Taxes
FLOREDA	9,260,333	4,38é.909	C	13,333	0	13,457,666
BECRO14	3,872,250	1,911,600	· 417	23,693	0	4,901,750
R CARELINA	1,814,333	1,404,090	0	6,E33	0	3,725,166
S CAROLINA	2,854,500	651,632	0	115,116	•	3.616,246
alabaka	• •	•	٥	•	Q	
Kentucky	9	Ç	0	<b>G</b>	ç	e
LOGISIANA	6	4	6	•	ŧ	ŧ
MISSISSIPPI	. 6	t	ð	c	Ç	£
TENGESSEE	9	·	0	•	•	Ģ
CERPANT	17,801,416	7,452,632	417	153,365	Ç	25,407.830

#### PERMANENT DIFFERENCES - OPERATING

and entire

FERENZI OPERATONS ENVIRONMENT TAX DEBIT: 7220.4000 CRESIT: 4070.10:

	AFUEC	DEPT PORTION OF AFUDO	PERK PIFF PROGERENT	16741 Pepa Bifffeentes	ENVIRONMENT Taxes
FLORIZA	(319.123)	(117,754)	(77,056)	(271.643)	51,352
8288214	(245, 457)	(94,533)	(38.569)	(197.775)	74,273
N CASCLINA	13,175)	(3.104)	(21.170)	(26.242)	17.117
S CARCLES	(33,543)	(11,745)	(11,592)	(31,186)	*****
Plazari	:	¢	\$	į į	;
extlic	\$	Q.	ů	Û	ţ
LGUISTARE	¢	0	. 🕻	, è	ŧ
Mississippi	Ç	ç	<b>\$</b>	6	Ş
TERRETEE	ê	٥.	ş	¢	<b>‡</b>
COMPANY	(572,201)	(227, 137)	(157,527)	(521,391)	114,111

STATE CRERATING INCOME TAX ACTIONALS DEBIT: 7230.1000 DREDIT: 4070.2000

	PRELIFICARY STATE INCIDE	EPECIFIC STATE ABOUTFENTS	EPECIFIC STATE TAXABLE TACONE	CHARLET SIT	STE ASSISTENT	***************************************
FLORIDA	49,005,375	(16.523,769)	70,464,466	:,657,744		1,457,744
Selbsia	13.619.553	(17,073,767)	67,634,465	1,255,432		1,253,533
K CAROLINA	15.320,538	(2,475,784)	84,512,57:	1,094,949	<b>\$</b>	1,094,905
S CARCLING	13,771,639	1,299,603;	85,429,572	372,522	ţ	\$45,05
4168674	į.	Ŷ	85,928,235	557 <b>.</b> 519	·	117.101
	:	į	96,726.207	771,010	:	******
	:	3	26.722.237	1.124,925	<u>*</u>	1 .11. 14
*1:31:11:1		<b>:</b>	6: 1925.231	472.37 <i>4</i>	•	
				1.135.217	9	1
372	1.174	77.0 C.F.E	71 71 71	14.5.11		1 1. 11

# THE SEPTEMBER 1991 PG 4

## FERENAL NON-CHERATING INCOME TAX ACCRUALS LEBIT: 7420,0000 CRESTT: 4070,1009

	Non-creating Revenues	NG4-OFERATING Expenses	ASSUETAENT TO REVENUES	NET NON-OPER REVENUES	CHER TAKES EXCEPT STT	FEC
FLORIDA	12,437	:31,181		(\$20,742)	26,16?	Ç
SEGRALA	26,629	195,675	ē	{175.646;	1,250	•
n Chiglisa	27,454	135,874	Ò	(105,380)	2,167	ð
s carcling	5,464	55,410	9	(50,746)	1,083	¢
ALABAKA		Q	. 6	•	•	•
ientecky	ž.	¢	Ģ	Ģ	\$	Ģ
LOUISIANS	\$	¢	.0	ę	Q	ę
Mississippi	9	¢.	ð	Ą.	ţ.	ŧ
TENNESSEE	0	•	f.	6	0	C
Corfani	6£,828	922,:40	C	(655,514)	39,657	ţ
	PRE-TAX BOOK INCOME	Peryanent Differences	FCC REGILATORY FLOW-TERE DIFF	ADOUSTED BOOK INCORE	TIBLES DIFFERENCES	PRE-TAX TAXABLE DECCEE
FLERIDA	(\$45,909)	110,536	Ç	(431.373)	0	(436,375)
3237814	(17e.995)	69,543	Ş	(167,353)	6	(197,193)
N CARRLINA	/11/1547	42,752	Ü	(67,748)	0	167,755)
f Darblika	(81,815)	27,041	Ş	(24,715)	ð	(24,765)
ala:sh:	4	. ¢	0	0	9	•
EXTERM	Ç	Ģ	ŷ.	. \$	3	<b>\$</b>
logistaka	<b>‡</b>	Ç	<b>Ū</b>	Ş	. 0	)
Mississispi	₹	Ú	e	Ç	¢	;
TERRESSEE	Ů	¢	0	5	6	. 9
COMPANY	(39:.191)	249,892	ê	(635,738)	\$	£634,259.
	817 707.81	TANALI NUCE	DESCRIPTION	FIT AVUELTED	FIT FORE	
FLORITA	(14,921)	(421,771)	.140,2730	ċ	(140,273)	•
SECROLA	(11.421)	195,931	(22,617)	Ē	(32,517)	
N CARCLINE	(1,141)	.57 ,753	(25,242)	¢	(20,248:	
3 DAROLINA	17,772	(21,630)	(7,159)		(7,110)	
4,47474	.4,887	£,£97	1,412	£	1,882	
EVICE*	86.815 45.430	6,319	1 74 E	Ş	2,318	
130151242	(5,:22)	3,412	2.552	\$	2,552	•
	(4,519:	4,819	1.638	9	1.679	
		5.65:	3.12.	¥	3,127	
್ಷವಾಡಿಗೊ	****	3363 323	191,1919		141,771	F81K8EH 882488

#### STREE TAXES - NEW-OPERATING

	PROPERTY TAKES	EFESS RECEIPTS TAXES	CTHER TAYES	Tutel Stees Taxes
Flurida	26,167	6	6	26,167
REDRESA	1.250	6	. 0	1,254
n caecling	2,:67	\$	¢	2,167
S CARCLINA	1,093	•	Ç	1,083
alabaha	. G	ð	\$	4
KENTUCK!	. 0	0	•	ð
LOUISIANS	. 4	¢	ş	ŧ
MISSIESIFFI	\$	4	\$	ę
TENESSEE	Ģ	. 0		c .
CONFANY	30,647	Ç	0	30,667

### PERMANENT DIFFERENCES - NON-SPERATINS

	DIVIDEND ROWD DEDUCTION	Perk Diff Adjustment	TRAVEL AND ENTERTALMEENT	FAC	TOTAL FERM. DIFFERENCES
firide	(2)	û	107.411	3.127	110.534
EEDRIJA	(1)	1	67,324	2,224	65,543
W CARBLINE	(1)	ð	41.534	1.219	42.752
S CAROLINA	(1)	¢	25,651	1 411	27,921
alababa	5	G		ę	
<b>KENTERS</b>	(	j	3	į	¢
Lighthan	÷	Ş	Ç	è	4
BISSISSIFFI	Ç	e	ş	Ç	Ç
TENNESSEE	ŧ	٥	÷	ŧ	C
es-fany	14.	4	242.310	7,577	247.692

#### STATE ADA-CRESSIONS INCOME THE ACCRUALS BERIT: 7430.0000 CREDIT: 4070.2000

	PRELIMINARY BISSE INCOME	EFECIFIC STATE ASSISTMENTS	EPECIFIC STATE		ett albetaent	ET 1741
FIRM	(436,372)	\$	(43:.25?)	(14.925)	ş	14.550
2005314	:1(7,383)	,	(636.255)	14. 454	. 8	111,477.
N DAROLINA	(\$7.735)	Ç	(655,255)	(3,342)	ţ	(5.35)
E CARRLINA	(24.74)	e	(636,265)	3,738;	\$	(3.73)
1 1 37 5		ő	(636,137)	4,397	<b>Ģ</b>	4:38
Ext. Act		A.	(636,137)	:.:::		
17:18144	<b>\$</b>	ţ	4 <b>5</b> 05.537	1 :::	:	
P15171111111111111111111111111111111111	•	ů	(474,234)	4,834		4 - 1 <del>1</del> 1
	Ç	•	:::: III	. <b>3.</b> 05;	;	
* 741	374		1.714.41	• • •		-,-

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# ATTACHMENT F

FEDERAL EXTRADROINARY/SELATED ENCORE TAX ACCRUPLS
FEDERAL DEETT: 7530,1000 CREDIT: 4076,1000
STATE DEETT: 7630,2000 ERESTT: 4070,2000

	EXTRACECUATES SEVERYES	ETTRASTDINARY Expenses	ner ena. Ner	NET EXTRA. REVENIES	SIT EFFECT OF E AND D ITEMS	FIT EFFECT OF E AND B ITEMS
FLORIZA	<i>;</i>	0	0	· 6	4	4
Segreia	•		0	ĺ	0	\$
A CARCLES	. 5	ô	<b>\$</b>	ę	Û	. (
S CARS_INZ	ė	e	e	0	٥	\$
ALAPAK:	õ	6	Q.	0	0	§
REATUCKY	₹		é	0	0	è
Levielaga	?	¢	ð	•	C	Q
alssissippi	4	¢	C	C	Ç.	Ç
TENESSEE	ę	G	9	¢	Ģ	• •
				*********		
CONFANT	ę	Ú	J	• •	Ç	

	FIT ADDUCTSES	SIT ADJUSTMENT	E AND DITTERS	E AND D THESE
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a Carolina	<b>?</b>	ð	Ú	9
S CAROLINA	Ú	ţ	¢	ů
<u>ALASANA</u>		e	¢	`\$
RENTUCKY	¢	ŧ	¢	Ŷ
louisiana	į.	ş	ţ	ì
MISSISSISPI	0	ŧ	. 0	Ş
TENESSEE	ş	Ş	\$	;
C3774#	ē.	Ĉ	2	

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BellSouth Tax Depal Lent Instructions
Income Tax Accrual Journal Entry Instructions

Program: JECALC.wk1

Comments:

The Income Tax Accrual Journal Entry (JE) programs (JEINPUT.wk* and JECALC.wk*) allow you to input certain book and tax information to produce the income tax journal entries on a monthly. The programs are written in Lotus 123 using macro commands. The programs are user-friendly, which means the user is prompted to perform keystrokes via choices from various menu screens. [NOTE: These programs must be used in version 2.2 of Lotus or higher or some functions will not be performed.]

Lotus commands or program choices are indicated by boid text.

Particular Files Used:

JECALC.wk*

This program links information from the JEINPUT.wk* file to calculate current and deferred U.S. and state tax expense and effective tax rates. You input additional information into this program for purposes of computing state taxes. This information includes certain state adjustments, allocable income, apportionment factors, NOL carryforwards, state tax rates and total cumulative temporary differences. The objective of this program is to generate the tax accrual journal entry for the current month.

#### **Detailed Instructions**

#### Procedure:

#### Description:

Step 1

Loading the Programs: The JE programs will be provided to you on diskettes, but it is not recommended that you run these programs from the floppy drive. The programs are rather large and will take longer to process from the floppy. You need to create a directory on your hard drive where the programs can reside. We suggest that you create a separate directory for each of your companies that will use the programs. To create a directory, type the following:

A. From the C:> prompt we will make a directory to store the programs.

Type C:> MD JECO (for Journal Entry plus the company name, e.g., JEBSC) {Enter}

B. Now, type CD JE {Enter}

This will allow us to copy the files into the directory.

C. To copy the files in this directory, make sure the diskette is in drive A ( or the appropriate drive) and type Copy A:*.* C:\JE

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The programs are now loaded into the directory you created. Repeat these steps for each company directory.

Step 2

Starting the JECALC.wkl program: Get into Lotus and change the directory in Lotus to the JE directory you created in Step 1. From here, retrieve the JECALC.wk* file by typing /FR JECALC {Enter}. The program will come up to an information screen which introduces you to the program and asks you if you are Ready to Go?.

Press Enter to Continue, and you will be taken to the Main Menu.

Step 3

Main Menu: The Main Menu choices are as follows:

Set-Up Input Valuation Print Save Exit

Subsequent Steps will explain each of these processes in detail. You can return to this menu from any where in the program by pressing [CTRL] & [BREAK] simultaneously and then pressing [ALT] & [G].

Step 4

Set-Up Process: Set-Up is a quick procedure that saves the previous month's effective tax rate and tax expense amounts to a history area and prepares the program to receive current month links with the JEINPUT.wk* file. You must perform Set-Up prior to inputting any new month information (including January).

Step 5

Input Process: This process is the most involved portion of the program and is the central focus. You enter here your company's state adjustments, allocable Income, apportionment factors, state tax rates, net operating loss carryforwards and total cumulative temporary differences. All information must be entered by state. The program does not assume that an amount entered for the state of Florida applies to Georgia also. If you wish to use Lotus's copy function (/WC) to copy information from one state to another, you must halt the program functions by pressing [CTRL] & [BREAK] simultaneously and pressing [ESC] to clear the break. To reactivate program functions, press [ALT] & [G].

This input area is not controlled (similar to the Schedule M and Other Information input area in the JEINPUT.wk* file). You can move around the input area (including labels) by using the arrow keys or {Enter}. As in the JEINPUT.wk* file, if you press {Enter} when {Num Lock} is activated, the number pad on your keyboard will function as a 10-key calculator and automatically move you down to the

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You enter all state adjustments and allocable income as full year (annual) amounts in Dr/(Cr) format. The program lists three state adjustments (Other Interest Income, Restoral of Deferred Gain and BAPCO) that have amounts which flow directly from the JEINPUT.wk* file; you do not enter amounts on these lines.

You enter state apportionment factors and state tax rates as positive percentages in decimal format. (For example, you enter 35% as .35.) The program designers have input the state tax rates for twenty (20) of the states. We will continue to monitor changes in the tax law related to these twenty jurisdictions and notify you of any rate changes. You must input and update the state tax rates for the other 31 states.

You enter 100% of your available net operating loss carryforwards as negative numbers.

You enter 100% of your cumulative gross temporary differences (before valuation, if any) through the prior year, which is 12/31/92 for journal entries computed in 1993. If your cumulative gross temporary differences are net assets, enter the amount as a positive. If your cumulative gross temporary differences are net liabilities, enter the amount as a negative. Because the program will apply the applicable state apportionment percentage to the gross temporary differences, you must enter 100% of the differences before apportionment. (For all practical purposes, you should enter the same amount for each state unless you have a material state adjustment in a particular state.) Additionally, you input these amounts at the beginning of the year and after the tax true-up recalculates prior year deferred tax balances (usually October).

IMPORTANT: If you book state taxes for your company and must complete this input area, do not choose an actual year-to-date only "Input Summary". The state data that you enter in this input area is full year information and not year-to-date information. Consequently, if your U.S. taxable income is based on year-to-date amounts only (less than a full year), your state tax computation will be distorted.

To get out of this input area, press the [CTRL] & [BREAK] keys simultaneously and press [ALT] & [G] to return to the Main Menu.

Step 6

Valuation Option: You must choose whether or not you want a valuation allowance computed on your state deferred tax assets. If you choose 1 - for 'No Valuation', the program will not compute a valuation allowance on any deferred tax assets. Additionally, in

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reversing deferred tax assets, it will assume that no valuation was booked at implementation of SFAS 109. If you choose 2 - for 'Perform Valuation', the program computes a valuation on 100% of state deferred tax assets only. Additionally, upon reversal of any deferred tax assets (including NOLs), the program assumes that the valuation allowance must be reversed. If you did not book a valuation allowance for 100% of your deferred state tax assets at implementation of SFAS 109, do not choose this option.

Please note that the program does not compute a valuation on any federal deferred tax assets. Additionally, it does not reverse the valuation allowance for any deferred tax assets realized for which a valuation existed.

Step 7

Print Menu: The Print Menu choices are as follows:

All States Groups Current Rates Prior Rates RF-4700 Combo Input Return

Subsequent Steps will explain what each Print choice will give you.

Step 8

All States: This printout provides a worksheet that shows the calculation of current and deferred taxes and the state deferred tax asset valuation allowance (including effective tax rates) for the U.S. and all 51 states. The calculation uses pretax (income)/loss, permanent book/tax adjustments, current temporary book/tax adjustments and noncurrent temporary book/tax adjustments linked from the "Input Summary" in the JEINPUT.wk* program as well as information entered in Step 5 above. This printout provides the ultimate end to all information input and calculated by the JEINPUT.wk* and JECALC.wk* programs.

Step 7

Grouped States Option: This printout provides the same worksheet generated in Step 6, but you can choose the following State Groupings to print with the U.S. information:

SBT&SCB - This printout will give the you the nine states in the BellSouth region (FL, GA, NC, SC, AL, KY, LA, MS, TN) plus D.C.

AK2HI - This printout will give you the following states: Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, and Hawaii.

ID2MA - This printout will give you the following states: Idaho,

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Program: JECALC.wk1

Illinois, Indiana, Iowa, Kansas, Maine, Maryland, and Massachusetts.

MI2NM - This printout will give you the following states: Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, and New Mexico.

NY2TX - This printout will give you the following states: New York, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Dakota, and Texas.

UT2WY - This printout will give you the following states: Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming.

Return - This choice will take you back to the previous menu, which is the Main Menu in this case.

Step 8 Current Rates Printout: This printout provides you with the current month U.S. and state effective tax rates and the year-to-date tax account activity (income statement and balance sheet) using actual year-to-date pretax income. Choosing the menu option also provides you with a printout of the current month activity in the tax accounts by subtracting year-to-date tax account activity from prior month year-to-date tax account activity.

Step 9 Prior Month Rates Printout: This printout provides you with the same information discussed in Step 8 (first sentence only) except for the previous month. You will use this to reconcile current month activity and current month year-to-date activity to prior month year-to-date activity.

Step 10 RF-4700 Journal Entry: This printout provides you with the actual journal entry that will be used by Accounting Services to book current month tax activity.

Step 11 Combo Printout: To save time, this printout will provide the Current Month and Prior Month Rates printouts (Steps 8 and 9) and the current month tax accrual journal entry (Step 10).

Step 12 Input Printout: This printout will provide you with the input entered in Step 5 above.

Step 13 Return: This choice will take you back to the previous menu, which is the Main Menu in this case.

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Step 14

Save Option: You choose this option to save the information in the file. There is an insurance device built into this procedure which will make a backup copy of the program. In the event the .wkl program is erased, this backup copy can be restored with identical information. Because of this feature, the save option takes a few seconds to complete, so do not be alarmed if it does not look like anything is happening.

Once Save is completed, the program will take you back to the Main Menu. From here further processing could be performed, additional printouts made, or you could do the next Step.

Step 15

Exit: This choice takes you out of the JEINPUT program and back to the Lotus access screen. See you next month!

PROPRIETARY

Comments:

The Income Tax Accrual Journal Entry (JE) programs (JEINPUT.wk* and JECALC.wk*) allow you to input certain book and tax information to produce the income tax journal entries on a monthly. The programs are written in Lotus 123 using macro commands. The programs are user-friendly, which means the user is prompted to perform keystrokes via choices from various menu screens. [NOTE: These programs must be used in version 2.2 of Lotus or higher or some functions will not be performed.]

Lotus commands and program choices are indicated by bold text.

Particular Files Used:

JEINPUT.wk*

This program accumulates all necessary information to produce your company's taxable income and associated income tax accrual on a monthly basis. Input information (actual and budget) comes from your company's trial balance, certain Comptroller's reports and the Tax Department. [Please note that the program was specifically designed to take input from a trial balance (sequence 17) that uses the BIAS chart of accounts.] The objective of this program is to generate an "Input Summary" which shows pretax income, permanent book/tax differences, current temporary book/tax differences, noncurrent temporary book/tax differences and taxable income by month. At the option of the user, the "Input Summary" will include actual year-to-date information only or a combination of actual year-to-date information plus budget information for future months in the year. Information from this program updates the JECALC program via Lotus Link Commands.

#### **Detailed Instructions**

#### Procedure:

#### Description:

Step 1

Loading the Programs: The JE programs will be provided to you on diskettes, but it is not recommended that you run these programs from the floppy drive. The programs are rather large and will take longer to process from the floppy. You need to create a directory on your hard drive where the programs can reside. We suggest that you create a separate directory for each of your companies that will use the programs. To create a directory, type the following:

A. From the C: > prompt we will make a directory to store the programs.

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Type C:> MD JECO (for Journal Entry plus the company name, e.g., JEBSC) {Enter}

B. Now, type CD JE {Enter}
This will allow us to copy the files into the directory.

C. To copy the files in this directory, make sure the diskette is in drive A ( or the appropriate drive) and type Copy A:*.* C:\JE {Enter}

The programs are now loaded into the directory you created. Repeat these steps for each company directory.

Step 2

Starting the JEINPUT.wk1 program: Get into Lotus and change the directory in Lotus to the JE directory you created in Step 1. From here, retrieve the JEINPUT program by typing /FR JEINPUT {Enter}. The program will come up to an information screen which introduces you to the program and asks you if you are Ready to Go?.

Press Enter to Continue - From here you will be taken to an information screen where you can enter your Company name and the month you will be processing. The month prompt asks you to enter the three character code for the month (i.e. JAN for January) you are closing out. After typing the code, press {Enter}, and you will be taken to the Main Menu. Please note that because the program is month sensitive, you cannot vary from the codes given and expect the program to work.

Step 3

Main Menu: The Main Menu choices are as follows:

Set-Up Input Print Choose Save & Return Exit

Subsequent Steps will explain each of these processes in detail. You can always return to this screen from any place in the program by pressing [Ctri] & [Break] simultaneously to halt the program functions and pressing [ALT] & [G].

Step 4

Set-Up Process: Set-Up is a quick procedure that saves the previous month's input to a history file and prepares the program for current month input. Additionally, Set-Up tells the program which month you indicated in Step 2. You must perform Set-Up prior to inputting any new month information (including January).

Step 5

Input Process: This process is the most involved portion of the program and is the central focus. This option provides you with the opportunity to enter trial balance amounts and other tax data, if

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Program: JEINPUT.wk1

applicable. Press {Enter} to continue. The next menu choice will be as follows:

Trial Balance Schedule M & Other Budget Information

Each choice is discussed in detail as follows:

Trial Balance - You enter here the year-to-date ending balance information for the current processing month from specific accounts in the trial balance. Enter all amounts in debit/(credit) format.

NOTE: If the processing month is January you will be prompted to enter the ending balances from the previous year [December 31st balances] before you enter January's ending balances. You are only required to enter the amounts for previous year's ending balance sheet accounts, not income statement accounts. The program uses the previous year's ending balance sheet accounts to compute certain Schedule Ms.

The program compares the current month's year-to-date ending balance amounts to the previous month's ending balance amounts to generate current month activity. This information is used in various capacities throughout the program.

The trial balance input area is controlled, which means the user has limited movement within the program. Specifically, the number pad on your keyboard has been set up for use as a 10-key calculator. Press {Num Lock} and you can enter the amounts by account; press {Enter} and the cursor will automatically move down to the next cell for your next entry. For the program to function properly, you must press {Enter} after each of the 62 input cells. To prevent you from using the arrow keys to move around in this input section, we suggest that you enter zero (0) if there is no actual amount to enter. (This applies for the December balances you must enter prior to inputting JAN.) Should you make an input error, do not attempt to correct it then (again, do not use arrow keys to move around). Once you have entered amounts, including zeros, for all accounts, the program will take you back to the start of the input area and ask you if you wish to check your entries. By choosing Check Data?, the program will let you check your input by repeating the input process described above. While checking your data, if you do not wish to change an amount, press {Enter} and the cursor will automatically move down to the next cell without changing the original amount entered. To change the input, enter the correct amount and press {Enter}. By choosing

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Program: JEINPUT.wk1

Return, you indicate that your input is correct, and the program will take you back to the Input Menu.

Schedule M and Other Information - Enter here your actual pretax income for the month and other book/tax differences not specifically identified by trial balance accounts. You can get pretax income from the trial balance and the other information from the Tax Department or specific reports generated by Comptrollers (e.g. a grassroots lobbying tracking report or tax depreciation report). In this section of the program, you generally enter actual information in DR/(CR) format unless otherwise noted in the input description. You can change the input descriptions (a/k/a labels) to customize "other" permanent and temporary differences if you make the choice to do so at the prompt. The prompt will ask you if you wish to change description labels. If you answer Yes, you will have access to the labels. If you answer No, you will not have access to the labels.

This input area is not controlled like the Trial Balance input area. You can move around the input area (including labels, if you choose to) by using the arrow keys or {Enter}. Similar to the trial balance input section, if you press {Enter} when {Num Lock} is activated, the number pad on your keyboard will function as a 10-key calculator and automatically move you down to the next cell. The specific line-by-line instructions for this input follow:

- 1. PRIOR YRS' SOFTWARE PURCHASES (line #1) The amount you enter in any month must be the full year (not monthly) software amortization for previous years' capitalized software. The program will automatically copy the amount you enter in the JAN column to succeeding months. If you have to change this amount in a future month, just input the new amount at that time. The program will adjust succeeding months accordingly. To enter amounts on this line you must choose Yes when asked to change labels in order to access this line of input. The Tax Department is the source for this amount.
- 2. PRE-TAX ACCOUNTING INCOME (line #2) You enter on this line the actual pretax income for the month.
- 3. GRASSROOTS to OTHER (lines #3 through #19) You enter on these lines the actual monthly amount for each book/tax adjustment (a/k/a Schedule M). The amount you input in JAN will automatically carry to the FEB column. Should this amount change in the future, input the revised amount in the current



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Program: JEINPUT.wk1

month only; the program will adjust succeeding months accordingly (for actual input only, not budget). The Tax Department or certain Comptroller's reports (e.g. a ROTOC accrual letter) will provide the amounts for you to enter on these lines.

- 4. BS SERVICE PENSIONS-TAX to DEPRECIATION

  EXPENSE-TAX (lines #20 through #22) You enter on these lines the year-to-date amount for each Schedule M. The amount you enter in JAN will not automatically carry to succeeding months because the year-to-date amounts will generally change each month. (For example, if annual tax depreciation is expected to be \$120,000, you enter \$10,000 in JAN, \$20,000 in FEB, \$30,000 in MAR, etc.) You may enter amounts in all months at the same time, if appropriate. The Tax Department will provide you with the amounts to enter in each month.
- 5. BAPCO OPERATING REVENUE BUDGET (line #23) For BellSouth Information Systems only! You enter the budgeted BAPCO sales amounts for all months. These entries are made one time only prior to calculating January's journal entry. These amounts will not change during the year. The Tax Department will input these amounts.

To get out of the Schedule M and Other Information input area, press the [CTRL] & [BREAK] keys simultaneously and press [ALT] & [I] to return to the Input Menu or [ALT] & [G] to go to the Main Menu.

Budget Information - Enter here your budgeted pretax income and Schedule Ms by month for the entire year. You must enter all amounts in Dr/(Cr) format. The Tax Department will enter these amounts prior to calculating the first month's journal entry. The Tax Department will change or will notify Comptrollers to change the amounts entered in budget months (months succeeding actual year-to-date information) as necessary throughout the year. Please note that this input area is uncontrolled and works exactly as the Schedule M and Other Information input area discussed above. If you wish to use Lotus's copy function (/WC) to copy budget information from one month to another, you must halt the program functions by pressing [CTRL] & [BREAK] simultaneously and pressing [ESC] to clear the break. To reactivate the program functions, press [ALT] & [I] to return to the Input Menu or [ALT] & [G] to go to the Main Menu.

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To get out of the Budget Information section, press the [CTRL] & [BREAK] keys simultaneously and press [ALT] & [I] to return to the Input Menu or [ALT] & [G] to go to the Main Menu. At this point the Main Menu is probably where you want to be.

Step 6 Print Menu: The Print Menu choices are as follows:

Input Balance History Sch Ms Other Summary Return

Subsequent Steps will explain what each Print choice will give you. The print options are set up for printing on HP Laserlet printers.

Step 7 Input Printout: This printout provides the trial balance information that you entered in Step 5 above. By choosing this print option, you will receive the current and prior month's year-to-date ending balances and the current month activity for all accounts listed in the trial balance input. You will use this printout to check the input information.

Step 8

Balance Printout: This printout provides each months' year-to-date ending balance from the trial balance input through the current processing month. You can use this printout to check your trial balance input.

Step 9 History Printout: This printout provides a history of each months' activity as generated from the third column of the Input Printout.

Step 10

Sch Ms Printout: This printout provides you a worksheet that shows how the program calculates certain Schedule Ms. Some amounts from the Trial Balance input and the Schedule M and Other Information input carry to this schedule for purposes of computing certain actual current month book/tax adjustments. You can use this printout to check the calculation of the Schedule Ms. We suggest that you review this schedule on a monthly basis.

Step 11 Other Printout: This printout shows you what you entered in the Schedule M and Other Information area discussed in Step 5 above. You will use this printout to check the input information.

Step 12 Summary Print Menus: By selecting this print option, the program will take you to the following menu:

Updated Return

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Step 13

Updated Option: By choosing this option, you ask the program to place all current month information (pretax income and Schedule Ms) in the appropriate column of the actual input summary. After you choose this option, a "read information screen" will appear on your monitor (see step 14 below). If you choose the Return option, the program will take you back to the print menu (see step 6 above).

Step 14

Read Information Screen: This screen gives you information on the three choices you have for printing an "Input Summary". The "Input Summary" shows a monthly calculation of taxable income (pretax income plus/minus book/tax adjustments) using actual year-to-date information (if it is available) or budget information. The sum of the amounts included in the separate months' calculations equals total taxable income. The "Input Summary" menu options (see below) let you choose which monthly taxable income calculations you want the program to sum for a total taxable income amount. The "Input Summary" that you choose to print does not have to be the same "Input Summary" you choose to link to the JECALC.wk* file; however, it would make sense for you to choose to print the same "Input Summary" you will use to link to the JECALC.wk* file (see Step 19). Press {Enter} to proceed to the Input Summary Print menus. You have the following Input Summary options:

Actual YTD Combined Budget SetBack Return

Subsequent Steps will explain what each Print option will yield.

Step 15

Actual YTD Printout: The Input Summary produced here includes actual year-to-date information only. For example, if the current month is February, the Input Summary will include JAN and FEB calculations of taxable income using actual information and a total of the two months. This input summary will not include any budget information. The current month actual information in this summary is generated directly from the trial balance input, the Schedule M calculations and the Schedule M and Other Information input. The audit trail of all input items ends in this report.

Step 16

Combined Printout: The Input Summary produced here includes actual year-to-date information and budget information for months succeeding the current month. For example, if the current month is February, the Input Summary will include JAN and FEB calculations of taxable income using actual information, MAR through DEC calculations of taxable income using budget information and a total taxable income using all 12 months. The current month actual



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information in this summary is generated directly from the trial balance input, the Schedule M calculations and the Schedule M and Other Information input. The audit trail of all input items ends in this report. The budget information in this summary comes directly from the budget input in Step 5 above.

Step 17

Budget Printout: The Input Summary produced here includes the 12 months of budget information you entered in Step 5 above.

Step 18

SetBack Option: By choosing SetBack, you will reset the Combined Input Summary back to all budget information. This might be necessary in the event you must start over with year-to-date actual input. Warning! - If you choose this option, you will wipe-out all year-to-date actual information and reset it to budget information.

From this point you will leave the print menu and return to the Main Menu (see Step 3) for further choices.

Step 19

Choose Option: The Choose option is the most critical part of this program since it determines what taxable income information you will link to the JECALC program. Here you are deciding whether you want the information on the Actual YTD Input Summary or the Combined Input Summary linked to the JECALC program. Your choices read as follows:

#### Actual YTD Combined Budget/Actual

If you do not make a choice here, the program will default and link the Combined Input Summary to the JECALC program.

IMPORTANT: If you book state taxes for your company, do not choose an actual year-to-date only "Input Summary". The state data that you enter in the JECALC worksheet is full year information and not year-to-date information. Consequently, if your U.S. taxable income is based on year-to-date amounts only (less than a full year), your state tax computation will be distorted.

Step 20

Save & Return Option: You choose this option to save the information in the file. Because the Choose option is so critical to what data the program provides to the JECALC program, the user is first prompted to answer if they made the right choice for the Choose option. If you answer Yes, the program will continue with saving the file. If you answer No, the program will take you to the Choose option menu (see Step 19). Once you make the choice in Step 19, the

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program will continue to save the file.

There is an insurance device built into this procedure which will make a backup copy of the program. In the event the .wkl program is erased, this backup copy can be restored with identical information. Because of this feature, the save option takes a few seconds to complete, so do not be alarmed if it does not look like anything is happening.

Once Save is completed, the program will take you back to the Main Menu. From here further processing could be performed, additional printouts made, or you could do the next Step.

Step 19

Exit: This choice takes you out of the JEINPUT program and back to the Lotus access screen. Now you need to go into the JECALC program to calculate your journal entry.

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BELLSOUTH TELECOMUNICATIONS FINANCIAL TESTEMS DOCUMENTATION

APPLICATION

`AB01:

CSS/PPS USER GUIDE

PART

12: RATIO DEVELOPMENT

SECTION SUBSECTION 7: SPECIFICALLY DEFINED BOOKED INCOME

1: CSS

#### INDEX

1. GENERAL

2. CTX02 - SPECIFICALLY DEFINED BOOKED INCOME

#### **GENERAL**

1.01 This section defines the development of the SDBI used as the basis for assigning the federal and state income taxes to regulated/nonregulated.

#### CTX02 - SPECIFICALLY DEFINED BOOKED INCOME

The SDBI factors are calculated by product by deducting specifically defined expenses in Accounts 6XXX, 7240, 7370, 7440, and 75XX from the revenues in Accounts 5XXX and 7110. Current month totals, for each of the accounts selected, are used in the calculation.

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APPLICATION

AB01: CSS/PPS USER GUIDE

PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT

SECTION 21: OTHER INCOME AND EXPENSE

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is directly assigned to regulated/nonregulated.

### ACCOUNT 7210 - OPERATING INVESTMENT TAX CREDITS - NET

- 7.01 Account 7210 contains the balance of investment tax credits generated form qualified capital expenditures net of cumulative amortization of investment tax credits.
- 7.02 The following inputs are used in this account:

  CISSP
  TACCOUNT
- 7.03 Account 7210 consists of the following cost pool:

  CP01 Operating Investment Tax Credits Net Direct Regulated/Nonregulated
- 7.04.1 CP01 contains the entire account.
- 7.04.2 CP01 is directly assigned to regulated/nonregulated.

#### ACCOUNT 7220 - OPERATING FEDERAL INCOME TAXES

- 8.01 Account 7220 contains current year federal income tax expense accrued on Telephone Company operations.
- 8.02 The following inputs are used in this account:

CISSP

- 8.03 Account 7220 consists of the following cost pool:

  CP01 Operating Federal Income Taxes
- 8.04.1 CP01 contains both direct and indirect charges.
- 8.04.2 Since direct and common charges are in this cost pool, identifying charges with products is a two step process. First, direct charges are identified via CSS programs. Once the direct dollars are identified, the remaining amounts are allocated.

CP01 is allocated as follows:

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APPLICATION

AB01: CSS/PPS USER GUIDE

PART

9: CSS INVESTMENT AND EXPENSE APPORTIONMENT

SECTION

21: OTHER INCOME AND EXPENSE

1. 7220 is multiplied by the SDBI factor to get the percentage of Federal Tax to product. Note: SDBI (Specifically Defined Booked Income) represents total taxable revenues minus expenses broken down by product. This factor is documented in greater detail in Part 12 - Ratio Development, Section 7 - CTX02.

- 2. An adjustment is computed, by product, that represents the difference between booked income and property related taxes. The adjustment is computed by multiplying the SDBI factor by the total amount in 7250.11XX then subtracting the result from the directly reported products in 7250.11XX.
- 3. Finally, subtract the adjustment, by product, from the amounts computed in step 1.

In formula form, the allocation is:

7220 Common • SDBI - (7250.11XX Direct by Product - (7250.11XX Total * SDBI)).

#### ACCOUNT 7230 - STATE AND LOCAL INCOME TAXES

- 9.01 Account 7230 contains current year state and local income tax expense accrued on Telephone Company operations.
- 9.02 The following inputs are used in this account:

CISSP

9.03 Account 7230 consists of the following cost pool:

CP01 State and Local Income Taxes

- 9.04.1 CP01 contains the entire account and has both direct and common charges.
- 9.04.2 Since direct and common charges are in this cost pool, identifying charges with products is a two step process. First, direct charges are identified via CSS programs. Once the direct dollars are identified, the remaining amounts are allocated.

CP01 is allocated as follows:

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APPLICATION

AB01: CSS/PPS USER GUIDE

PART

9: CSS INVESTMENT AND EXPENSE APPORTIONMENT

SECTION

21: OTHER INCOME AND EXPENSE

1. 7230 is multiplied by the SDBI factor to get the percentage of Federal Tax to product. Note: SDBI (Specifically Defined Booked Income) represents total taxable revenues minus expenses broken down by product. This factor is documented in greater detail in Part 12 - Ratio Development, Section 7 - CTX02.

- 2. An adjustment is computed, by product, that represents the difference between booked income and property related taxes. The adjustment is computed by multiplying the SDBI factor by the total amount in 7250.12XX then subtracting the result from the directly reported products in 7250.12XX.
- 3. Finally, subtract the adjustment, by product, from the amounts computed in step 1.

In formula form, the allocation is:

7230 Common * SDBI - (7250.12XX Direct by Product - (7250.12XX Total * SDBI)).

#### ACCOUNT 7240 - OPERATING OTHER TAXES

10.01 Account 7240 contains all taxes other than federal, state, and local income taxes, and payroll related taxes related to Telephone Company operations appliable to current periods. Items includable are property, gross receipts, franchise, and capital stock taxes.

10.02 The following inputs are used in this account:

CISSP TACCOUNT TDACAT

10.03 Account 7240 consists of the following cost pools/subpools:

CP01 SP01 Direct Regulated/Nonregulated - EA/NR CP01 SP02 Direct Regulated/Nonregulated - Gross Receipts.

. . . . . .

and Property Taxes
CP02 Property Taxes

CP03 Other

CP04 Capital Stock Taxes

10.04.1 CP01 SP01 contains SRCs 7240.1200, 7240.1300, 7240.23XX, and 7240.24XX.

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9: CSS INVESTMENT AND EXPENSE APPORTIONMENT

SECTION 21: OTHER INCOME AND EXPENSE

- 10.04.2 CP01 SP01 is directly assigned to regulated.
- 10.05.1 CP01 SP02 contains SRCs 7240.21XX, 7240.22XX, 7240.25XX, and 7240.4000.
- 10.05.2 CP01 SP02 is directly assigned.
- 10.06.1 CP02 contains SRCs 7240.1100, 7240.1400, and 7240.1500.
- 10.06.2 CP02 is allocated to regulated/nonregulated based on Account 2001, Account Type 1 records, excluding EA/NR and Account 2681.
- 10.07.1 CP03 contains SRC 7240.9000.
- 10.07.2 CP03 is allocated to regulated/nonregulated based on the TDACAT nonregulated ratio. This ratio represents the nonregulated factor for other taxes.
- 10.08.1 CP04 contains SRC 7240.3000.
- 10.08.2 CP04 is allocated to regulated/nonregulated based on Account Type 1 records excluding EA/NR.

#### ACCOUNT 7250 - PROVISION FOR DEFERRED OPERATING INCOME TAXES -NET

- 11.01 Account 7250 contains property and nonproperty related federal, state, and local income tax expense which is related to current operations but is deferred to future periods under the income tax law.
- 11.02 The following inputs are used in this account:

CISSP TACCOUNT

11.03 Account 7250 consists of the following cost pools:

CP01 Property Related CP02 Nonproperty Related

- 11.04.1 CP01 contains SRCs 7250.1XXX.
- 11.04.2 CP01 is allocated to regulated/nonregulated based on all Account Type 1 records excluding those in Account 2681.
- 11.05.1 CP02 contains SRCs 7250.2XXX.
- 11.05.2 CP02 is allocated to regulated/nonregulated based on CTX02.

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#### OPERATING TAXES

Operating taxes - Account 7200.

(a) This account includes the taxes arising from the operations of the company, i.e.,

Operating Investment Tax Credits Operating Federal Income Taxes Operating State and Local Income Taxes Operating Other Taxes Provision for Deferred Operating Income Taxes

#### \$ 36.412 Apportionment procedures.

- (a) For apportionment purposes, the expenses in this account are segregated into two groups as follows: (1) operating federal, state and local income taxes and (2) all other operating taxes.
- (b) Operating federal, state and local income taxes are apportioned among the operations on the basis of the approximate net taxable income (positive or negative) applicable to each of the operations. The approximate net taxable income from each of the operations is the summation of the following amounts apportioned to each operation by means of the procedures set forth in this Manual:
  - (I) Operating revenues,
  - (2) Less operating expenses,
  - (3) Less operating taxes except the net income tax being apportioned and except any other tax not treated as a deductible item in the determination of taxable net income for this purpose.
    - (4) Less operating fixed charges.
    - (i) The amount of fixed charges attributable to the operations is obtained by subtracting the tax component (positive or negative) attributable to other than the operating fixed charges, i.e., fixed charges on non-operating investments are that proportion of total fixed charges which non-operating net investments are of total operating and non-operating net investments.
    - (ii) Operating fixed charges including interest on Rural Telephone Bank Stock are apportioned among the operations on the basis of the separation of the cost of telephone plant less appropriate reserves.

**NECA** Revised: August I, 1992

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#### § 36.412 Apportionment procedures. (Cont'd)

(c) Other operating taxes should be directly assigned to the appropriate jurisdiction where possible, e.g., Local Gross Receipts may be directly identified as applicable to one jurisdiction. Where direct assignment is not feasible, these expenses should be apportioned among the operations on the basis of the separation of the cost of Telecommunications Plant in Service - Account 2001.

#### **EQUAL ACCESS EXPENSES**

#### § 36.421 Equal access expenses.

- (a) Equal access expenses include only initial incremental presubscription costs and other initial incremental expenditures related directly to the provision of equal access, that would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access expenses are limited to such expenditures for converting central offices that serve competitive interexchange carriers or where there has been a bona fide request for conversion to equal access.
- (b) Equal access expenses are apportioned between the jurisdictions by first segregating them from all other expenses in the primary accounts and then allocating them on the same basis as equal access investment.

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#### 8. AMORTZED INVESTMENT TAX CREDIT

8.01 Investment tax credits are a reduction to tax expenses. Amounts in Account 7210, Operating Investment Tax Credits-Net, that reduce tax expenses are apportioned by telecommunications plant in service.



#### B. STATE AND LOCAL INCOME TAX

9.01 State and Local Income Taxes (SLIT), Account 7230, are apportioned on the basis of taxable income for each service category being apportioned. Ratios of taxable income by service category to total taxable income are applied to monthly study area tax expenses.

9.02 FIT is a deductible expense for SLIT in some states. Current FIT (Account 7220) is the deductible amount. A factor of 1.0 should be input where FIT is deductible for SLIT. A factor of 0.0 should be input where FIT is not deductible for SLIT.

9.03 Separated message SLIT amounts are directly assigned the interexchange category for intraLATA Separated SLIT private line interLATA is assigned the special access element, interstate and intrastate. Separated SLIT interLATA message is allocated to access elements by the ratio of net income by element to total interLATA net income excluding special access.

#### 10. GROSS RECEIPTS TAXES

10.01 Gross Receipts Taxes in Account 7240, Other Operating Taxes, may be apportioned to jurisdictions based on taxable receipts applicable to a jurisdiction. In this case, the gross receipts tax portion of Account 7240 is a separate input to a separations system and a gross receipts tax basic study is used to determine the taxes related to jurisdictional receipts.

10.02 Those Gross Receipts Taxes in Account 7240 not apportioned by taxable receipts applicable to a jurisdiction are not a separate input to a separations system. The total Account 7240 is apportioned based on telecommunications plant in service. In general, gross receipts taxes would be based on total revenues rather than only jurisdictional revenues for apportionment by telecommunications plant in service.

10.03 Gross receipts taxes separated to the interLATA category, interstate and intrastate, are allocated to access elements by relative taxable revenues. A basic study is used for this purpose. Taxes separated to intraLATA are assigned the interexchange category.

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# AMOUNT TO BE ALLOCATED OPERATING REVENUES (OPERATING PORTION) OPERATING REVENUES OPERATING EXPENSES FIT AND OTHER ITEMS A RATEOS TOTAL TENTATIVE JURISDICTIONAL TAXABLE NET INCOME BLASSIS B. ACCOUNT 7820 x JURISDICTIONAL RATIOS

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ATTACEMENT 2

#### STATE AND LOCAL INCOME TAX-BASIC STUDY

#### PURPOSE

1.01 The purpose of the State and Local Income Tax (SLIT) FIT factor is to determine the approximate amount of normalized FIT, Account 7220, allowable as a deduction for SLIT.

#### **Basic Study Factor**

- 1.02 The FIT factor has application in states where FIT (Account 7220) is an allowable deduction for SLIT.
- 1.03 In the separations system, the FIT factor is 1.0 when fully deductible. The basic study factor is 0.0 when FIT is not deductible for SLIT.

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#### SECTION 410, APPENDIX 1 OPERATING TAXES

#### 1. GENERAL

1.01 This appendix describes the procedures used in monthly separations of operating taxes. Operating taxes include State and Local Income taxes (SLIT), Gross Receipts taxes, Other Operating taxes, and Amounts affecting federal taxes on income, including investment tax credits.

#### 2. ACCOUNTS

2.01 Operating taxes in Class B Account 7200 are separated by Class A accounts and subaccounts. In addition, amounts affecting federal taxes on income are identified in tax accounting records, which are Part 32 accounts and adjustments to Part 32 accounts.

2.02 Part 32 tax accounts include operating and nonoperating tax accounts. The operating tax accounts are applicable to separations. Identification of the accounting treatment related to nonoperating tax accounts is necessary to ensure that only operating taxes and the operating portion of adjustments to net income are used for separations. Amounts affecting federal taxes on income, delayed and unusual items, etc., may require special treatment before the operating portion becomes an input to the SIS system.

Account 7210 - Operating Investment Tax Credit-Net

Effective with the 1986 Tax year Account 7210 is no longer charged except for transition rules. Account 7210 continues to be credited and Account 4320 charged ratably with amortization of each year's investment tax credits.

Account 7220 - Federal Income Taxes (FIT)

This account is charged for the amount of federal income taxes for the current period and subsequent adjustments for amounts previously charged, exclusive of interperiod tax allocations. Amounts in this account are used in connection with SLIT for states where FIT is an allowance to net income.

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Account 7230 - State and Local Income Taxes (SLIT)

This account is charged for the amount of current period state and local income taxes.

Account 7240 - Other Operating Taxes

This account is charged for all taxes other than federal, state and local income taxes and payroll related taxes, related to regulated operations. Gross Receipts taxes are included in this account.

Account 7240.2 - Other Operating Taxes-Gross Receipts

This subaccount is charged for Gross Receipts Taxes and Public Utility Commission assessments.

- 2.03 Amounts affecting federal taxes on income are primarily from tax records or Part 32 accounts that match applications in tax accounting. Sources for tax data and forms or letters used to transmit tax data to separations organizations should be coordinated with tax offices. The need to copy original numbers on tax records to forms or letters when transmitting to separations groups is an error prone procedure. Changes in tax office procedures may alter the data or form used for transmittal to separations groups from time to time.
- 2.04 Company instructions for these accounts should be followed. Amounts for separations should be the operating portion, derived in a consistent manner when allocations of total accounts between operating and nonoperating allocations, or between study areas, is necessary.
- 2.05 Adjustments to net income for net taxable income may be positive (reducing net taxable income) or negative (increasing net taxable income). Adjustments related to tax expenses (taxable income times tax rate equals tax expenses) should be grossed-up by the tax rate when used as a miscellaneous adjustment because the adjustments are made for net taxable income before the tax rate is applied.
- 2.06 SLIT and Other Operating Taxes, Accounts 7230 and 7240, billed others in contract billing (SNFA) are a SIS input for deducting these amounts before apportionment to jurisdictions. The portion of the FIT liability (Account 7220) billed others in contract billing is a miscellaneous adjustment to net FIT taxable income to lower total net taxable income. This adjustment may be included as a miscellaneous income adjustment separated on TPIS for SIS input.

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January 1992



Apportioned tax expenses are summarized for Class B Account 7200. These taxes are the sum of Accounts 7230, 7240 less Gross Receipts, and 7240 Gross Receipts.

#### 3. APPORTIONMENT

- 3.01 Operating income taxes are apportioned on the basis of the approximate net taxable income applicable to each of the operations.
- 3.01.1 SLIT is apportioned by ratios of the tentative net taxable income by jurisdictions. An FIT deduction from net income is made for states where this is an allowable SLIT deduction.
- 3.01.2 Items affecting federal taxes on income are apportioned to jurisdictions on a basis related to the nature of the item. Only the operating portion of these items should be used. These items are as follows.

#### Total Delayed Income Adjustments

Fixed Charges

Net Miscellaneous Adjustments

Net Amount Other Items Directly Assigned

Surplus Tax

Miscellaneous Adjustments by TPIS

Miscellaneous Adjustments by Net Plant

Allowance for Funds Under Construction

#### Less Depreciation on Capitalized Amounts

- 3.01.3 The operating portion of total fixed charges (interest) is computed by applying a ratio of operating net investment to total net investment. The operating portion is apportioned to jurisdictional entities.
- 3.01.4 Amortized Operating Investment Tax Credits, Account 7210, are apportioned on the basis of Telephone Plant in Service, Account 2001.

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- 3.01.5 Gross Receipts taxes are developed by applying basic study factors for each of the jurisdictional operations to current revenues for each of the jurisdictional operations. The basic study factors are a composite gross receipts tax rate.
- 3.02 Other Operating taxes, except for the gross receipts portion and taxes billed others (SNFA), are apportioned by ratios of TPIS.
- 3.03 Attachment 1 displays the apportionment basis for these accounts.

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January 1992



#### SIS FORMS

4.01 The following SIS forms are used for Operating Taxes.

Basic Study

SS 1009-10

Gross Receipts Basic Study Ratio and FIT Deductible

Factor

FIT Deductible Factor (SLIT)

Monthly Input SS 1031-10 Total Company

SS1031-11 Non-Regulated

SS1031-12 Leased

SS1031-13 Other Adjustments

Net Miscellaneous Income Adjustments - on 2001 Net Miscellaneous Income Adjustments - on Net B.C

Net Amount Other Items

Net Income Adjustments Delayed - Other Depreciation Expense on Capitalized Amounts

Surplus Deferred Tax

SS 1204-10

Revenues by Jurisdictions

SS 1209-10 Subject to Separations

Operating Taxes (Accounts 7220, 7230, 7240) Provision for Deferred Income Taxes (7250) Gross Receipts Tax (Portion of Account 7240)

Allowance for Funds Used During Construction (7340)

Amortization Investment Credit (7210.2) Fixed Charges (7510, 7520, 7530-7540)

Calculations

**SS 1130-10 (Constants)** 

FTT Rate (Fixed Rate

SS 1650-10 Amounts Affecting Federal Taxes on Income

(Includes Investment Tax Credit)

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January 1992

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SS 1652-10 Other Operating Taxes (Including Gross Receipts Taxes)

SS 1654-10 State and Local Income Taxes

4.02 The Separation Calculation forms (SS1650-10, SS1652-10, and SS1654-10) should be filed with this appendix. Input forms including basic study forms and Form SS1130-10 are in the appendix to Section 100, General.

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F01K06W 002441

January 1992

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Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-093 Page 1 of 1

Request: Please provide or state any otherwise undocumented general and/or specific goals at BSC-HQ and/or BST that addresses the appropriate capital structure for BSC consolidated, BSC-HQ, and/or any BSC affiliates including BST. If there are none, please explicitly state.

Response: The Company amends its response of July 14, 1993 in which it stated that the requested information would be provided on or before August 6, 1993 as follows:

There are no undocumented general and/or specific goals of BSC-HQ and/or BST that addresses the appropriate capital structure for BSC consolidated, BSC-HQ, and/or any BSC affiliates.

Date Provided: October 15, 1993

#### Rationale For Equipment Leasing

Leasing is a highly leveragable line of business, where industry debt-to-equity ratios range from 3:1 to 8:1 depending on asset quality, operating history of the firm and credit rating as described below.

- Asset quality. Equipment leasing is generally considered by rating agencies to offer below average liquidity and portfolio diversity, and provide average collateral, income characteristics and credit quality relative to other sectors of commercial finance. Overall it is accorded an average composite rating, which suggests avoidance of aggressive leveraging because of the risk of loss in this category.
- 2. Operating history. A firm's operating history is important in developing financial benchmarks. In terms of leverage, 3:1 to 4:1 is recommended as the maximum leverage for leasing firms in the early stages of development and still under a support agreement with their parent. After an operating history is established and the subsidiary is no longer dependent on a parent support agreement, those leverage guidelines increase to 4:1 to 7:1. However, in the U.S., only in very mature leasing companies does the recommended leverage exceed 6:1.
- 3. <u>Credit rating.</u> Standard and Poor's financial benchmarks for an "AA" rating for finance companies (which includes consumer, commercial and captive finance companies) specify a debt-to-equity ratio of 4.65:1 for portfolios of average quality. For portfolios of above average quality, the "AA" benchmark is 5.45:1. As leverage increases for the same asset quality, credit ratings decrease, which drives up a company's cost of funds. Short-term debt (two to three years) rated "AA" is approximately 35 basis points less costly than "BBB" rated debt, which has a leverage benchmark of 7.45:1 for asset portfolios of average quality.

Another factor in the analysis of finance companies is the amount of nonrecourse debt utilized. While nonrecourse debt is typically higher in cost than recourse, its principal advantage used to be that it could be "netted" against related assets to produce off-balance sheet financing. However, with new SEC rules requiring balance sheet presentation of nonrecourse debt in the U.S., the additional cost may no longer be justified. Therefore, it is recommended that BellSouth's equipment leasing subsidiaries not incur additional debt financing of this type.

## PROPRIETARY

FOIKOGN 005275

#### Equipment Sales and Leasing Operations Financial Objectives Analysis and Guidelines

#### Recommendation

BellSouth Treasury has studied BellSouth's activity in equipment sales and leasing, the risk characteristics of both lines of business and their current and long-term capital needs in order to derive appropriate capital structure and return to equity objectives. For equipment sales operations, the analysis indicates that a prudent debt-to-equity ratio is with an RTE objective of at least prudent debt-to-equity ratio is between and with an RTE objective of the rationales for these recommendations are outlined in more detail below.

#### Rationale For Equipment Sales

Since divestiture, the sales industry for telecommunications equipment such as CPE and PBX switches has been highly competitive. While the Bell holding companies were precluded from equipment manufacturing under terms of the MFJ, others, including AT&T, remained in or entered this industry. Domestic firms such as AT&T were soon buffered by suppliers from the Far East. To gain market share, these new players engaged in significant price competition and severely shortened product life cycles. As a result, telecommunications equipment vendors have found their inventories vulnerable to obsolescence and have been left with excess manufacturing capacity in a product which could not be differentiated in the minds of customers.

These industry trends still prevail and current investments in telecommunications equipment assets do not have a stable earnings power. The industry contains medium to high business risk and erratic profit performance. Member firms are expected to carry debt ratios from 18% to 20% for the 1993-97 period. These moderate leverage ratios indicate an understanding that high business risk should not be exacerbated by greater financial risk from leverage. Given these parameters, the objective capital structure for BellSouth entities involved in equipment sales should have no more than debt.

The equipment sales and leasing companies described below in Sections 3.232 through 3.235 were transferred from BellSouth Enterprises to BellSouth Telecommunications, Inc. (BST). Even though they are owned and managed by the regulated BST, these companies are unregulated.

## PROPRIETARY

01K06N 005274

FPSC Docket No. 920260-TL
Audit
Date: 06/29/93
Amended Response to
Item No. 6-092
Page 1 of 2

- Request: A. Please provide any documentation (including internal correspondence) at BSC-HQ and/or BST that addresses the appropriate capital structure for BSC Consolidated, BSC-HQ, and/or any BSC affiliates including BST. This would include, but is not limited to, policy directives, general or specific goals or targets, and corporate plans.
  - B. For any documentation provided in response to part (A) of this question, identify the source of the documentation, that date of the documentation, the purpose and utilization of the documentation, and knowledgeable person(s) including Company and departmental affiliation to whom questions may be orally addressed.

Response: The Company amends its response of July 14, 1993 in which it stated that the requested information would be provided on or before August 6, 1993 as follows:

A. As stated in 6-091, the consolidated capital structure BellSouth Corporation is a result of the corporation's individual subsidiaries capital The Company's policy is to establish structures. appropriate capital structures for each subsidiary, considering the subsidiaries business risk, desired credit quality, and objective of obtaining low cost capital. Therefore BellSouth's consolidated capitalization can vary depending upon the relative sizes of the individual subsidiaries and their appropriate capital structure. See Attachment I regarding the target capital structure for BST and its subsidiaries.

To the extent this request seeks documents regarding the appropriate capital structure of BSE companies, these documents are in the possession, custody on control of BSE and BSE has declined to provide the requested information. Therefore, the Company objects to providing this information on the grounds that (1) Southern Bell does not have possession, custody or control of such information, (2) the entity that is in possession of such documents is not subject to the jurisdiction of this commission and (3) in any event, such information is neither relevant nor reasonable

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Southern Bell Tel. ← Tel. Co. FPSC Docket No. 920260-TL Audit Date: 06/29/93 Amended Response to Item No. 6-092 Page 2 of 2

#### Response continued:

30 July 18

calculated to lead to the discovery of admissible evidence (a) related to transactions or cost allocations among these companies or (b) necessary to show that Southern Bell's Florida customers do not subsidize either Southern Bell's or its affiliates' unregulated activities.

This material constitutes proprietary confidential business information and is being produced subject to a "Notice of Intent to Request Confidential Classification."

B. See A. above.

Date Provided: October 15, 1993

July 28, 1993

TO:

Ron Dykes

FROM:

Earle Mauldin

SUBJECT: S

Subsidiary Financial Objectives

As the subsidiaries begin preparing their 1994-1996 budget views, the long-range financial objectives which help guide this process need to be disseminated to the individual subsidiaries and to members of your staff involved in analyzing the budget submissions.

The objectives, developed by BellSouth Treasury, are designed to balance the interest of all of BellSouth's stakeholders -- the shareholders, bondholders, regulators, customers, management and employees -- and are periodically monitored and updated.

Financial objectives are similar to strategic plans, corporate values, and other tools that management uses to communicate its long-run vision of the Corporation. These objectives should be used to move the Company toward that vision over time. They are not necessarily expected as a subsidiary's commitment in the next year's budget, but we expect to see progress towards these goals over the budget horizon.

If you or your staff have questions about these objectives or the process of developing or disseminating them, Arlen and Jim Grenfell are available for assistance.

Attachment

## PROPRIETARY

F01K86N 005257

### FINANCIAL OBJECTIVES BELLSOUTH TELECOMMUNICATIONS. INC. AND ITS SUBSIDIARIES 1994-1996

REGULATED OPERATIONS

Capitalization	
Debt Ratio-Average (1)	38,0%-40.0%
Lease Obligations	Max. of 1% of Investor Supplied Capital
<u>Earnings</u>	
Return to Equity-Minimum (2)	16.0%
Dividend Payout Percent	100%
Cash Flow	(1) 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)
Valuation Cash Flow (VCF) - Operations, Investment, Net	See Note (3)
Pre-tax Interest Coverage-times	Minimum of 5.0
Earnings to Fixed Charges-times	Minimum of 4.75
Gross Cash Flow plus Interest Expense - Percent of Investor Supplied Capital) (4)	Minimum of 28%
Net Cash Financing-Percent of Acquisition of PP&E-Net (5)	Max. 5% of Construction
Internally Generated Cash-Percent of Acquisition of PP&E-Ner (5)	

# PROPRIETARY

#### Notes For Regulated Operations:

- 1. For objective computation purposes, lease obligations (including lease arrangements similar to SBT Funding) will be included in the debt numbers. Financial objectives will apply to the combined capital structure.
- 2. The earnings objectives, defined as the minimum return to equity objective, are based on the financial leverage reflected in the average debt ratio objectives. Any deviation of the projected debt ratio above the objective debt ratio will require an appropriate adjustment of the Return-to-Equity Objective.
- Specific financial targets for Valuation Cash Flow-Operations and Valuation Cash Flow-Investments will be provided under separate cover.
- 4. Gross cash flow is internally generated cash plus dividends. Investor-supplied capital consists of average debt and average equity.
- 5. The denominator, acquisition of PP&E Net, is computed as the change in net PP&E plus depreciation expense for the period. The internally generated cash minimum objective is relaxed only where the debt ratio, as computed per footnote 2 above, is less than 40%.

#### UNREGULATED OPERATIONS

Capitalization	
Debt Ratio-Average (%)	See Note (1)
Lease Obligations	Max. of 1% of Investor Supplied Capital
<u>Earnings</u>	
Return to Equity-Minimum (%) (2)	18+% Over Time
Dividend Payout-% (3)	100*
Cash Flow	
Pretax Interest Coverage-times	See Note (1)

## PROPRIETARY.

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#### Notes For Unregulated Operations:

- 1. The objectives for BST's unregulated subsidiaries are provided in the following pages.
- 2. The earnings objectives, defined as the minimum return to equity objective, are based on the financial leverage reflected in the average debt ratio objectives. Any deviation of the projected debt ratio above the objective debt ratio will require an appropriate adjustment of the Return to Equity Objective.
- 3. Dividend payout for unregulated subsidiaries is set at 100% of net income, or 100% of valuation cash flow available less interest expense if greater. BellSouth Treasury should be contacted for specific payout objectives for these subsidiaries and for approval of any other exceptions to the 100% objective.

# PROPRIETARY

#### BellSouth Telecommunications. Inc. (Consolidated) Risk Analysis and Earnings Objectives

Nature of Business: BellSouth Telecommunications, Inc. (BST) is primarily engaged in the regulated provision of universal local telephone service in a nine state region including Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina and Tennessee. Service also consists of limited long-distance service and enhanced products such as call waiting and call forwarding. In addition to the regulated operations, BST owns unregulated subsidiaries which are engaged in the marketing and/or maintenance of computer and telecommunications equipment. The unregulated subsidiaries comprise only a small part of the total activity of BST.

<u>Assets</u>: Plant and equipment to deliver telephone service and investments in unregulated subsidiaries.

<u>Business Risk</u>: Equivalent to the overall weighted risk of its regulated telephone operations and its unregulated subsidiaries.

<u>Target Capital Structure</u>: Dollar-weighted average of its regulated telephone operations and its unregulated subsidiaries.

Derivation: An assessment of business risk indicates that the threat of alternative carriers bypassing the local exchange network, the potential for technological obsolescence of the embedded plant and equipment, reductions in access charges, the issue of collocation, and other changes in regulatory plans are major factors influencing an ever-increasing level of business risk for the local exchange telephone business. The targeted capital structure reflects management's desire to be conservatively capitalized in light of the expectation of increased business risk. Furthermore, management's capitalization philosophy is conservative so the company may have continued access to capital markets at a reasonable cost under all economic environments. This desire for financial flexibility is reflected by BellSouth's maintenance of a very high credit rating. The target capital structure meets the benchmarks established by the rating agencies for the high creditworthiness rating desired by management and is within the bounds of similar industry comparisons.

Also, the impact on the capital structure of the unregulated operations is minimal versus the regulated impact on the consolidated capital structure, but the weighted average capital structure of the regulated operations and the unregulated operations comprise the capital structure of BST.

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Target Pre-tax Interest Coverage: Dollar-weighted average of its regulated telephone operations and unregulated subsidiaries.

Expected Return to Equity: The weighted average RTE objectives of its regulated telephone operations and unregulated subsidiaries.

# PROPRIETARY

#### BellSouth Telecommunications. Inc. (Regulated Operations) Risk Analysis and Earnings Objectives

Nature of Business: The primary business of the regulated operations of BellSouth Telecommunications. Inc. is the provision of universal local telephone service in a nine state region (Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, and Tennessee). Service also consists of limited long-distance and enhanced products such as call waiting and call forwarding.

Assets: Consists primarily of plant and equipment to deliver telephone service.

Business Risk: SST's business risk used to solely be regulatory in nature. While this source of risk continues, competitive risks are increasing due to the threat of alternative carriers bypassing the local exchange network, the potential for technological obsolescence of the embedded plant and equipment, reductions in access charges and the associated revenue, the issue of collocation and pricing inflexibility. With prices averaged to fulfill social goals, the telephone companies are subject to having the more profitable segments of their markets targeted and captured by competition. Within the local exchange telephone industry, BellSouth's properties are considered high risk.

Target Capital Structure: 384-40% debt/62%-60% equity.

<u>Derivation</u>: The targeted range reflects management's desire to be conservatively capitalized in light of the expectation of increased business risk as described above. Furthermore, management's capitalization philosophy is conservative so the company may have continued access to capital markets at a reasonable cost under all economic environments. This desire for financial flexibility is reflected by BellSouth's maintenance of a very high credit rating. The target capital structure meets the benchmarks established by the rating agencies for the high creditworthiness rating desired by management and is within the bounds of similar industry comparisons.

Target Pre-tax Interest Coverage: At least 5 times.

Expected Return to Equity: Although the cost of equity may at times fluctuate downward or upward, the long-run RTE objective of 16% reflects management's belief that the increasing business risk requires increased return on equity. Additionally, meeting or exceeding the 16% benchmark is necessary for the telephone companies to be considered financial performance leaders.

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The dollar level of debt being incurred by a finance subsidiary in relation to the total parent business is also a consideration in deriving capital structure objectives. All of a parent company's debt-issuing subsidiaries could suffer credit rating downgrades based on an excessive level of consolidated debt.

Further, while a change in debt-to-equity from to increases the amount of debt employed by only it decreases the amount of equity cushion by six times that amount, or . An equity cushion is particularly important to rating agencies and lenders who look at the percentage ownership--and therefore, risk--a parent is willing to take in a subsidiary.

The forecast of finance industry average returns on equity for the period 1993-1995 is but returns are highly dependent on leverage. The additional risk of greater leverage pushes up return requirements. At a to debt-to-equity level, the RTE objective for the leasing business should be 17%.

PROPRIETARY

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#### BellSouth Business Systems, Inc. Risk Analysis and Earnings Objectives

Nature of Business: BellSouth Business Systems, Inc. (BBS) is a holding company for a number of unregulated firms which provide equipment sales and marketing activities for its parent entity, BellSouth Telecommunications, Inc. These activities involve both regulated network and nationwide CPE products and services. The companies held by BBS are Dataserv, Inc., BellSouth Communications, Inc., BellSouth Communications Systems, Inc. and BellSouth Financial Services, Inc.

Assets: Investment in subsidiaries.

<u>Business Risk:</u> Equivalent to the overall weighted risk of its subsidiaries.

Target Capital Structure:

<u>Derivation:</u> BellSouth Business Systems' capital structure is mostly a function of the capital structures of its subsidiaries, although BBS could have some debt for short-term working capital needs. Equity financing for headquarters operations is provided by BellSouth Telecommunications, Inc. External debt financing is issued by BellSouth Capital Funding when appropriate.

J3 Target Pre-tax Interest Coverage:

Expected Return to Equity: BBS is evaluated on how well its subsidiaries meet their return requirements. Therefore, since BBS's subsidiaries are expected to return between to BBS's return requirement is also between to

PROPRIETARY

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#### BellSouth Communications, Inc. Risk Analysis and Earnings Objectives

Nature of Business: BellSouth Communications, Inc. (BCI) is a subsidiary of BellSouth Business Systems. BCI provides sales activities for both regulated network and BBS nationwide products and services in the customer premises equipment industry. BCI functions as a cost center by billing its clients, which are BellSouth Telecommunications, Inc. and BellSouth Communications Systems, Inc. (BCS).

Assets: Mostly internal receivables for employee marketing services.

Business Risk: As a cost center, BCI has no direct revenues but bills client companies for marketing and administrative expenses. However, the indirect business risks of BCI clients are those of the telecommunications services marketplace. Since divestiture, alternative service providers to BST have set up business phone networks in direct competition with network access services. The company's unregulated client, BCS, operates in the customer premises marketplace for PBX and CPE equipment which has been vulnerable to obsolescence, excess capacity and import competition. Therefore, though BCI has direct business risk that is low, its indirect risk through client companies is medium to high.

Target Capital Structure: debt/ equity.

<u>Derivation</u>: BCI will not have sizable fixed assets or current assets that can be leveraged. As a cost center, its operations will also not yield excess cash flow for debt service capability. Capital financing will be provided primarily from internal equity infusions, and the sole need for working capital will involve the internal timing of receivable processing.

Target Pre-tax Interest Coverage:

Expected Return to Equity: Dollar weighted RTE target based on portion of business serving the BST regulated telecommunications network clients and the unregulated client, BCS, which markets customer premises equipment. The regulated network RTE target is and the target RTE for unregulated CPE equipment is as explained more fully in risk analysis profiles for BellSouth units in these industries.

# PROPRIETARY

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#### BellSouth Financial Services Corporation Risk Analysis and Earnings Objectives

Nature of Business: BellSouth Financial Services Corporation (FINS) is a captive finance company that provides financing alternatives for the equipment customers of BellSouth Telecommunications, Inc. FINS operates as a subsidiary of BellSouth Business Systems.

<u>Assets</u>: Mostly accounts receivable. Virtually all commitments from its leasing customers are one to five years in length.

<u>Business Risk</u>: The business risk that Financial Services faces is that of the creditworthiness of its customers and its ability to provide a less costly source of financing than third party financial institutions. Business risk is low to medium.

#### Target Capital Structure:

<u>Derivation</u>: In general, financial service organizations are more highly leveraged than other service or industrial companies. Debt-to-equity ratios in the finance/leasing industry range from depending on asset quality, operating history of the firm, and credit ratings. A prudent debt-to-equity ratio for BellSouth Financial Services is

#### Target Pre-tax Interest Coverage:

Expected Return to Equity: Historically, captive finance companies in the equipment leasing business have earned returns on equity

Given current market expectations and BellSouth's overall corporate objectives, FINS would normally use an expected return to equity of in pricing decisions when leveraged between and However, for FINS' clients that are affiliated with the regulated entity, the expected return to equity will be the average allowed rate of return for telephone operations.

# PROPRIETARY

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#### BellSouth Communication Systems. Inc. Risk Analysis and Earnings Objectives

Nature of Business: BellSouth Communication Systems, Inc. (BCS) is a subsidiary of BellSouth Business Systems. BCS provides CPE installation and maintenance activities for all BellSouth Business Systems CPE functions. It also conducts sales activities for out-of-region CPE sales, and functions as a profit center for CPE.

Assets: The majority of BellSouth Communication Systems' assets are inventory and receivables related to equipment sales and maintenance.

Business Risk: BCS' major asset is its inventory of customer premise telecommunications equipment. Since divestiture, the realizable product lives on CPE and PBX equipment has been vulnerable to obsolescence, excess manufacturing capacity and stringent import competition. As a result, these equipment assets do not have a stable earnings power, and industry profit performance has been erratic. The telecommunications equipment industry is highly competitive, and its member firms face medium to high business risk.

Target Capital Structure: Over the long term, the target capital structure

Derivation: The telecommunications equipment industry is expected to have debt ratios that range from to during the period of 1992-96. The computer and peripherals industry, and the computer and software services industry have debt ratios between and respectively. Given this analysis, the objective capital structure for BellSouth Communication

Systems should be to maintain a debt ratio of no more than

Target Pre-tax Interest Coverage: Over the long term, the target coverage

Expected Return to Equity: The cost of equity for telecommunications
equipment vendors currently ranges from to while the computer
and peripherals industry currently ranges from to Therefore,
BellSouth Communication Systems should target a return to equity of at
least

# PROPRIETARY

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#### <u>Pataserv. Inc. (Parts and Maintenance)</u> Risk Analysis and Earnings Objectives

Nature of Business: Dataserv, Inc., also referred to as Dataserv Parts and Maintenance, provides maintenance services and parts for IBM and certain other computer equipment. The company is a unit of BellSouth Business Systems.

Assets: The majority of Dataserv's assets are inventory and accounts receivable.

Business Risk: The majority of Dataserv's risk is the creditworthiness of customers under service contract. Currently, these customers are of good credit standing, covering a broad range of financial, governmental, and industrial concerns. Dataserv's emphasis on IBM products means that much of its business is based on the marketability and serviceability of IBM and compatible products.

#### 17 Target Capital Structure:

<u>Derivation</u>: The computer parts & maintenance industry does not have major stand-alone firms that are publicly listed. Most firms, notably Sorbus and the IBM maintenance division, are listed under consolidated reporting within a parent company manufacturer or conglomerate.

The computer and peripherals industry, and the computer software and services industry have debt ratios that are expected to be 10% and 15% to 17%, respectively, over the period 1992-1996.

#### 25 Target Pre-tax Interest Coverage:

Expected Return to Equity: The cost of equity in the computer and peripherals industry currently ranges from to The computer software and services industries have recently averaged returns to equity of to respectively. Based on market expectations and Dataserv's current risks, the expected return to equity should be at least

# PROPRIETARY

F81K864 885281

CONT

Southern Bell Tel. & Tel. Co. FPSC Docket No. 920260

Audit

Date: 10/27/93 Item No. 6-109 Page 1 of 1

Request: RE: Regarding ESOP and other Benefits Plan Accounting.

- A. Please provide the amount of ESOP expense assigned to BST for calendar year 1992, exclusive of the BSC-HQ allocations.
- B. Please provide copies of the Accounting Letters transmitted to BST for calendar year 1992, directing BST to book specific amounts for ESOP expense.

This request is follow-up from the interview with Mr. Greg Griffin - unable to provide numerical amounts.

- Response: A. The 1992 ESOP expense recognized by BST, exclusive of the BSC-HQ allocated amount, was \$101,502,000.
  - B. A copy of Region Letters RL92-01-027BS, which covers the first six months of 1992, and RL92-07-038BS, which covers the last six months, is being sent in the overnight mail on November 4, 1993. These accounting letters are supported by the workpapers provided in response to Item 6-084 dated September 23, 1993.

NCV - 5 1993

Date Provided: November 4, 1993

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#### **BELL**SOUTH

Subject: BellSouth Savings Plans Contributions

TYPe: Strong Recommendation

Item No. 6-109 Attachment

2440: January 21, 1992

Discribucion Lists: Attached

Related Letters: RL 90-06-063BS

file ;

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GeFet: NA

Assistant Comptroller-BellSouth Telecommunications
Assistant Vice President and Comptroller-BellSouth Enterprises

Entities: BSC, BST, BSE

From: Assistant Comptroller-BellSouth Corporation

Description: Transmits the LESOP Funding Adjustment Rates and the monthly journal entry for accrual of the non-cash Leveraged ESOP expense adjustment for the BellSouth Management Savings Plan and the BellSouth Savings and Security Plan.

Based upon the most recent calculation of the funding requirements for the BellSouth Leveraged ESOPs (LESOP), the new LESOP Funding Adjustment Rates to be used by all companies for the period January - June, 1992 are as follows:

BellSouth Management Savings Plan (MSP) - 7.90% BellSouth Savings and Sacurity Plan (SSP) - 5.46%

These rates replace the rates used from July - December 1991 of 5.84% and 14.26% for the MSP and the SSP, respectively. The new rates should be entered on line 10 of the N Letter and used to calculate the total amount to be remitted to BellSouth Corporation. Please note, the total amount remitted for the employer contributions (including the additional funding amount) should be debited to the appropriate expense account in accordance with the M-Letter instructions transmitted under RL 90-06-063BS.

Financial reporting practices dictate that expense recognized in connection with the LESOPs be based on the FASE defined "Shares Allocated Method," not on the related cash requirements.

MOTICE

Not for use or disclosure straids the BellSouth Corporation except under written agreement.

F01K06W 005292

Accordingly, an additional expense accrual associated with the Shares Allocated accounting mathod must also be recorded by each company on a monthly basis. This accrual represents the amount necessary to adjust the expense recognized based upon the funding requirements of the LESOPs to the shares allocated formula-driven expense level. Attached are the monthly adjustment amounts for the MSP and the SSP detailed by company for the six month period January - June 1992.

A deferred tax entry related to the additional expense accrual must also be recorded. The dollar amounts will be provided by the tax department.

Nev rates and monthly accrual amounts for the period July - December 1992 will be issued by July 22, 1992. Questions regarding this matter or other Leveraged ESOP issues should be directed to Merrill McCreary at (404) 249-3045 or Greg Griffin at (404) 249-3037.

J. Michael Hostinsky Assistant Comptroller

Attachment

NOTICE
NOT ter use or disclosure outside the
BellSouth Corporation except under written agreement.

F01K06W 005283

#### Distribution List RL 92-01-02785

BellSouth Corporation

- J. L. Reese, Director Corporate Taxes
  T. E. Brooks, Operations Manager Pension/Savings/International Plans
  K. M. Coletti, Operations Manager Consolidated Operations
  G. V. Demick, Corporate Manager Tax

- N. S. Gardner, Operations Manager Trust Asset Hanagement L. E. Glover, Operations Hanager Accounting Services P. M. Smith, Operations Hanager SEC Compliance

BellSouth Telecommunications

- C. M. Burke, Operations Hanager Comptrollers Operations F. V. King, Operations Hanager Corporate Matters

BellSouth Enterprises

- J. M. Fox, Operations Manager Financial Accounting Matters
- J. D. Smiley, Operations Manager Corporate Accounting
- M. W. McKeehan, Operations Manager Accounting Methods & Procedures

BellSouth Communications, Inc.

J. M. Schenk, Operations Manager - Finance

BellSouth Communication Systems

D. B. Love, Controller

#### Attachment 1

Beginning with January 1992 business, the following journal entry should be recorded each month using the accrual amounts shown below:

	Account	CTB	Amount
Debit	Savings Plan Expense MSP		
Debit	Savings Plan Expense SSP	-	В
Credit	LESOF Payable to HQ	239470	(C)

[•] Note, separate instructions are provided for BellSouth Corporation HQ in Attachment 2 (Attachment 2 provided only to BellSouth Corporation HQ).

#### January - June 1992 Shares Allocated Adjustment Amounts

Company	MSP Honthly Accrual	SSP Monthly Accrual	
BellSouth Corporation - EQ	\$ 42,322 *	\$ 1,030 *	\$ 43,352
BellSouth D.C.	4,185	o	4,185
BellSouth Telecommunications	1,267,088	679,894	1,946,982
BellSouth Communications, Inc.	126,780	14,625	141,405
BellSouth Communication Systems	10,667	16,626	27,293
BAPCO	0 -	36,140	36,140
BellSouth Financial Services	1,519	324	1,843
	\$1,452,561	<u>\$ 748,639</u>	\$2,201,200

NOTICE

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F01K06W 005285

RL 92-01-02785

#### Attachment 2 (BellSouth Corporation HQ only)

Beginning with January 1992 business, the following journal entry should be made each month through June 1992 to record the "shares allocated expense" accrual:

	Account	Account #	Invome
Debit	Savings Plan Expense MSP	721.311	42,322
Debit	Savings Plan Expense SSP	721.321	1,030
Debit	LESOP Receivable from Subs	169700	2,157,848
Credit	Deferred Compensation ZSOP	318000	(2,201,200)

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F01K05W 00529E

#### BELLSOUTH

subject: BellSouth Savings Plans Contributions

Type: Strong Recommendation

Date: July 22, 1992

Distribution Lists: Attached

Related Letters: RL 90-06-063BS

File

A/W :zegao

Assistant Comptroller-BellSouth Telecommunications
Assistant Vice President and Comptroller-BellSouth Enterprises

Entition: BSC, BST, BSE

From: Assistant Comptroller-BellSouth Corporation

posseription: Transmits the LESOP Funding Adjustment Rates and the monthly journal entry for accrual of the non-cash Leversged ESOP expense adjustment for the BellSouth Management Savings Plan and the BellSouth Savings and Security Plan.

Based upon the most recent calculation of the funding requirements for the BellSouth Leveraged ESOPs (LESOP), the new LESOP Funding Adjustment Rates to be used by all companies for the period July - December, 1992 are as follows:

BellSouth Management Savings Plan (MSP) - 16.64% BellSouth Savings and Security Plan (SSP) - 22.70%

These rates replace the rates used from January - June 1992 of 7.90% and 5.48% for the MSP and the SSP, respectively. The new rates should be entered on line 10 of the N Letter and used to calculate the total amount to be remitted to BellSouth Corporation. Please note, the total amount remitted for the employer contributions (including the additional funding amount) should be debited to the appropriate expense account in accordance with the N-Letter instructions transmitted under RL 90-06-0638S.

Financial reporting practices dictate that expense recognized in connection with the LESOPs be based on the FASE defined "Shares Allocated Method," not on the related cash requirements.

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BellSouth Corporation except under written act

F01K06W 005287

Accordingly, an additional expense accrual associated with the Shares Allocated accounting method must also be recorded by each company on a monthly basis. This accrual represents the amount necessary to adjust the expense recognized based upon the funding requirements of the LESOPs to the shares allocated formula-driven expense level. Attached are the monthly adjustment amounts for the MSP and the SSP detailed by company for the six month period July - December 1992.

A deferred tax entry related to the additional expense accrual must also be recorded. The dollar amounts will be provided by the tax department.

New rates and monthly accrual amounts for the period January - June 1992 will be issued by January 22, 1993. Questions regarding this matter or other Leveraged ESOP issues should be directed to Merrill McCreary at (404) 249-3045 or Greg Griffin at (404) 249-3037.

J. Michael Hostinsky Assistant Comptroller

Attachment

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F01K06W 005288

### Distribution List RL 92-07-038BS

BellSouth Corporation
J. L. Reese, Director - Corporate Taxes

- T. E. Brooks, Operations Manager Pension/Savings/International Plans
- K. M. Coletti, Operations Manager Consolidated Operations

G. V. Demick, Corporate Manager - Tax

- N. S. Gardner, Operations Manager Trust Asset Management
- J. R. Robinson, Operations Manager Accounting Services

BellSouth Telecommunications

- C. M. Burke, Operations Manager Comptrollers Operations
- F. V. King, Operations Manager Corporate Matters

BellSouth Enterprises

- B. S. Parrott, Operations Manager Financial Accounting Matters J. D. Smiley, Operations Manager Corporate Accounting
- M. V. HcKeehan, Operations Manager Accounting Methods & Procedures

BellSouth Communications, Inc.

J. M. Schenk, Operations Manager - Finance

BellSouth Communication Systems

D. B. Love, Controller

### Attachment 1

Beginning with July 1992 business, the following journal entry should be recorded each month using the accrual amounts shown below:

	Account	CTB	Amount
Debit	Savings Plan Expense MSP	-	A
Debit	Savings Plan Expense SSP	-	B
Credit	LESOP Payable to HQ	239470	(C)

^{*} Note, separate instructions are provided for BellSouth Corporation HQ in Attachment 2 (Attachment 2 provided only to BellSouth Corporation HQ).

# January - June 1992 Shares Allocated Adjustment Amounts

Company	HSP Monthly Accrual	SSP Monthly Accrual	<u>C</u> Total
BellSouth Corporation - HQ	\$ 52,202 *	\$ 660 *	\$ 52,862 *
_BellSouth D.C.	5,547	0	5,547
BellSouth Telecommunications	1,436,367	626,937	2,063,304
BellSouth Communications, Inc.	143,812	9,111	152,923
BellSouth Communication Systems	13,259	10,330	23,589
BAPCO	0	21,143	· 21,143
BellSouth Financial Services	1,508	177	1,685
•	\$1,652,695	\$ 668,358	\$2,321,053

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### capital markets

The auditors' comment stating "according to the Company, capital structure and debt equity studies have not been prepared by BSC for BST" is incorrect. Capital structure and debt equity are constantly being studied by BSC and financial objectives are published and revised annually in the Financial Planning Guide.

There is no apparent duplication of effort between BSC and BST in the financial planning arena, as the two financing groups work together and in parallel in accomplishing their own, distinctly different, objectives. BST is concerned with the day-to-day matters relating to the long-term debt financing for BST itself, while BSC is concerned with more long-range, analytical, and coordination issues related to the corporation's debt and equity financing plans and activities.

Both types of activities are necessary to support BST or any other publicly held corporation the size of BST. Furthermore, nearly one-half the cost of the function which is allocated to BST relates to the combination of stock exchange listing fees and the amortization of ESOP debt issuance costs. As a standalone company, BST would need to pay its own stock exchange listing fees which, due to economies of scale, would be higher

1	than what it currently is charged by BSC. The ESOP directly
2	benefits BST and BST employees, and consequently a prorata
3	share of the costs should be paid by the Company.
4	
5	RC11430 (Treasury Methods) - This RC provides the following
6	services to BSC subsidiaries:
7	
8	. Research, development and documentation of operating
9	procedures, methods, and management information systems
10	for the Treasury Department
11	
12	. Provision of centralized planning and analyses of
13	methods, procedures, and management information systems
14	needed in the Treasury Departments of various BellSouth
15	companies
16	
17	. Monitoring of the implementation and adherence to
18	accepted Treasury procedures
19	
20	. Performance of various administrative duties such as
21	budgeting, force, and space planning, etc.
22	
23	There is no comparable function at BST. A centralized
24	Treasury Methods function is a common industry practice,

necessary for reasons of efficiency and effectiveness of

25

operation of the company's treasury activities. In addition, the centralization of the function offers economies of scale from the aggregation of a wide range of expertise in such areas as accounting, banking, data processing, and treasury.

Recently, a large share of the RC's costs were directly assigned to BST reflecting projects which solely benefitted BST, most notably the consolidation of the BST treasury organization from twelve to two units. Other major RC projects, the costs of which were allocated to all subsidiaries, have included development of an information system disaster recovery program, negotiation of a corporate credit card program, and shareholder services contract implementation.

22 PREPARED BY: TBGA

RL 92-07-038BS

## Attachment 2 (BellSouth Corporation EQ only)

Beginning with July 1992 business, the following journal entry should be made each month through December 1992 to record the "shares allocated expense" accrual:

	Account	Account #	Amount
Debit	Savings Plan Expense MSP	721.311	52,202
Debit	Savings Plan Expense SSP	721.321	660
Debit	LESOP Receivable from Subs	169700	2,268,191
Cr <b>e</b> di t	Deferred Compensation ESOP	318000	(2,321,053)

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FR1K06H 805291

Transcription of Interview Minutes
Interview of Greg Griffin
October 21, 1993



CONT

age 1

Transcribed: November 21, 1993

Lane Kollen:

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It's October 21. My name is Lane Kollen, I'm with Kennedy and Associates and I'm interviewing Greg Griffin who's with BellSouth Corporation. And the subject matter of this interview is BellSouth Corporation's ESOP plan and the other benefits' accounting and the consequent allocations or assignments of cost to BST. Mr. Griffin why don't you tell us a little bit about your educational background to start off with?

Greg Griffin:

Okay. I have a business degree from Auburn University.

Lane Kollen:

With a major, any particular major?

Greg Griffin:

A major in Accounting. I am a CPA. I worked in public accounting for 4 and a half years. I've been with BellSouth for 10 years now.

Lane Kollen:

How long have you been in this position?

Greg Griffin:

Uh, about 5 or 6 years.

Lane Kollen:

And with respect to the term "this position," I mean, I'm referring to the responsibility for computing the ESOP plan costs and the other accounting costs associated with the benefit

plans.

Greg Griffin:

5 to 6 years.

Lane Kollen:

5 to 6 years.

Greg Griffin:

I've been here since the inception of the ESOP...

Lane Kollen:

So then you were with BellSouth Corporation when the ESOP plans, as I understand it there are more than one, were changed to incorporate a leveraged feature, is that right?

Greg Griffin:

That's correct.

Lane Kollen:

And that was done in 1990? Is that right?

Greg Griffin:

Correct.

Lane Kollen:

And why was that done, to the best of your knowledge?

Greg Griffin:

To I guess, the modeling for a leveraged ESOP projected lower expense over time than under

the current savings plan arrangement.

Lane Kollen:

And the rationale for the lower expense was what?

Greg Griffin:

Utilization of the leveraged ESOP utilizing BS stock as the funding vehicle for the savings

plans.

Lane Kollen:

And the general concept behind an ESOP, a leveraged ESOP, is that the stock of a

corporation is used to, in essence, to secure a loan to an ESOP trust, is that correct?

Greg Griffin:

. . . (no response) used to secure a loan . . .

In other words, the shares of the corporation's stock are transferred in effect, to the ESOP trust and then used as collateral, by the trust, to obtain a loan from a bank. Is that the general process, or is it something different than that?

Greg Griffin:

Um. . .

Lane Kollen:

If you feel uncomfortable, then . . .

Greg Griffin:

I'm not sure I can answer that, I'm don't believe our stock is used as collateral for the loan.

Lane Kollen:

I see. But the shares of stock are held by the ESOP trust, are they not?

Greg Griffin:

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That's is correct.

Lane Kollen:.

And the ESOP trust has bank loans outstanding, does it not?

Greg Griffin:

That's correct, that's correct.

Lane Kollen:

And the loans are being repaid over a 13 year period. Is that correct?

Greg Griffin:

That is correct.

Lane Kollen:

And is that roughly on a prorata basis, some straight line repayment schedule, or is it a rampup schedule, or is it an up-front type of payment with a decline in principal thing?

Greg Griffin:

I can't recall, off the top of my head. We've got debt repayment schedules that we can provide, but off the top of my head, I do not recall how the debt repayment schedule goes.

Lane Kollen:

Okay. Now, when the ESOP plan, um, I'm sorry the leveraged feature was added to the ESOP plans, in 1990, it was projected, as you said, to result in a lower cost. And one of the reasons, I presume, was due to the tax benefits associated with that form of . . . that activity.

Greg Griffin:

When you say tax benefits, what do you mean?,

Lane Kollen:

As I understand ESOP plans, there are a number of tax benefits associated with ESOP plans. For example, the deductibility of dividends on common stock, which is not typically the case.

Greg Griffin:

I guess I would say that the primary reason for the reduced costs is the fact that you were buying stock today at one cost in anticipation that that stock, that value will increase over

time, and we use those shares at higher value to fund those benefits.

Lane Kollen:

Would you describe the addition of the leveraged feature to the ESOP plan as a financing technique?

Greg Griffin:

Yes, I would. Yes.

Lane Kollen:

And is the general idea that, because it is a financing technique, that essentially, you are using debt to replace common stock on the balance sheet? Is that why it's called a financing technique?

Greg Griffin:

I don't think so. We're, we're providing benefits in the future with the stock at today's costs as opposed to the future costs. Hopefully anticipating higher share value in the future.

Lane Kollen:

So in other words, you're financing the stock by borrowing, whether it's effectively collateral or not, but borrowing against the stock value today in the anticipation that it will increase in

the future?

Greg Griffin:

That's r . . .

Is that it?

Grea Griffin:

Yes.

Lane Kollen:

Okay. Now who does BellSouth Corporation perceive as the beneficiary of this leveraged feature added to the ESOP plans?

Greg Griffin:

 I would say, um, the corporation, the customers, the employees.

Lane Kollen:

Okay. Let's take each one of them at a time. How would the corporation benefit from incorporating the leveraged feature into the ESOP plans?

Greg Griffin:

Okay, in the long term, the cost of the match, the matching feature in the savings plan, would be less, would cost us less over time.

Lane Kollen:

Okay. You said that the customers would benefit. Which customers, first of ali?

Greg Griffin:

Um . . .

Gayle Barber:

is this not getting a little out of his area . . . he's here to discuss the mechanics and how it works, rather than the policy . . .(inaudible)

Lane Kollen:

Well, I think that I'm here to understand, to the extent that I can, the creation of the leveraged feature in the plan in order to address the questions that we are going to be talking about.

Gayle Barber:

That's different than the beneficiary issue is it not?

Lane Kollen:

No, I don't think so. Because one of the things we're going to be talking about is the allocation of the cost to Telecommunications, and I need to understand how the company perceives the beneficiary to be any of the customers at BST, if indeed they do, as opposed to any of the other customers of BSC and its affiliates. So there's two aspects to this that I need to know as far as the beneficiaries are concerned. I first need to know because it factors into the computation of the expense. And secondly I need to know because it factors into the allocation of the expense.

Gayle Barber:

We can go into the accounting and why does the accounting work this way. But I think its getting a little outside his area to ask about the policy, his, the formulation of the policy . . and the public benefits of it . . .

Lane Kollen:

Let me ask you this . . .

Gayle Barber:

And it may be that you can go through what he does know, and he can answer what he does know, you know, what he does know about this . . .

Lane Kollen:

Well, let me ask a few questions, and we'll see if that will satisfy your concerns. With respect to the beneficiaries, you indicated in a previous answer that you believed that the customers were beneficiaries of the leveraged feature ESOP plans. In what respect did you believe them to be beneficiaries of that feature of the ESOP plans?

Greg Griffin:

Lower cost to the corporation, lower overall, total lower expenses that would be passed on to ie. the BST customers, and it can lower costs over to unregulated companies, anybody that participates in the savings plans.

Lane Kollen:

Do you know what the relative percentage of costs is that are passed on to BST of the ESOP

plan, compared to the total cost?

Greg Griffin:

No, not off the top of my head.

Now with respect to the debt that was incurred by the ESOP trust. That is recorded as debt

on the balance sheet of BellSouth Corporation, is it not?

Greg Griffin:

It is the debt of the ESOP trust and due to financial reporting conventions we are required to

record entries on our books to reflect the debt.

Lane Kollen:

Now, let me make sure I understand this. The entries are recorded on whose books, BellSouth Corporation headquarters or are they recorded on some type of books that are created in order to consolidate the books of all of the subsidiaries.

Greg Griffin:

500000

I believe they're on the headquarters' books.

Lane Kollen:

Now is it also your belief that the headquarters' books reflect a consolidated entity? Meaning BellSouth Telecommunication, Enterprises, Capital Funding, etc., etc.

Greg Griffin:

The headquarters books do not reflect the consolidated books, their headquarters' books only.

Lane Kollen:

So, do the headquarters books then to the best of your knowledge, reflect the debt of the ESOP plans, the trusts . . .

Greg Griffin:

Yes.

Lane Kollen:

In fact, then, BellSouth Corporation, at least on a consolidated basis, also records debt interest expenses associated with that debt reported on its balance sheet, does it not?

Grea Griffin:

We do not report interest expense on our... I do not believe we record interest expense on our headquarters' books. That it the interest that is reflected in our financial statements, our external financial statements, is um, a financial reporting convention.

Lane Kollen:

So the BellSouth Corporation headquarters' books do not reflect the interest on the ESOP debt. is that correct?

Greg Griffin:

I don't believe so. I believe we make a re-class entry for financial reporting only.

Lane Kollen:

Um, just for your information that what the responses to the data requests indicate. Let me make sure I understand this. Presumably, you had some involvement in the preparation of the

Greg Griffin:

Thank you.

Gayle Barber:

This is a test, if at any time you need to refer to, I understand you're involved in the preparation, if you need to refer to anything, you are certainly free to do that and you can ask Lane to point out to you what he is referring to, and I would appreciate if you would do that

Lane Kollen:

Sure, absolutely.

Gayle Barber:

That you are referring to the data and everything . . .

Lane Kollen:

I'm trying to understand I guess, this multiple set of general ledger, presumably, I understand that BellSouth Telecommunications has its general ledger. I understand apparently that BellSouth Corporation headquarters has a general ledger. Now, how do we get to the consolidated books, is there a grandaddy general ledger then, for BellSouth Corporation consolidated. How does that work?

Greg Griffin:

How do we get to consolidated financial statements?

Well, is there a general ledger?

Greg Griffin:

There is not a general ledger.

Lane Kollen:

There is not a consolidated general ledger?

Greg Griffin:

No there is not,

Lane Kollen:

So, essentially what you do is take the general ledger amounts from each one of the subsidiaries, including BellSouth Corporation headquarters put them into some type of process

and you come up with a set of consolidated financial statements?

Greg Griffin:

That's correct.

Lane Kollen:

is that process a PC based process, or is it a mainframe process?

Greg Griffin:

Our consolidation process?

Lane Kollen:

1 19 -485-

Yes.

Greg Griffin:

It is a PC based system.

Lane Kollen:

And are you responsible for any of the entries related either to the ESOP plan, accounting level expense for the consolidated entity, or for the benefits plan expense for the consolidated entity for any of the benefits plans?

Greg Griffin:

I provide the journal entry information to the subsidiaries to book on their general ledger's. And then to get to the consolidated, you add up the subsidiary ledgers.

Lane Kollen:

Now, who is it, if you know, that does the rec-lass entry on the BellSouth Corporation's

consolidated financial statements?

Greg Griffin:

That's me. My group does.

Lane Kollen:

And that is something that you provide to someone to reclassify the components of the ESOP

expense, is that correct?

Greg Griffin:

Yes sir.

Lane Kollen:

Okay. Now, the ESOP plan existed prior to the addition of the leveraged feature, did it not?

Greg Griffin:

No, it didn't.

Lane Kollen:

No.

Greg Griffin:

We had savings plans, 401(k) savings plans.

Lane Kollen:

i see. And then the leveraged ESOP was, in its entirety, imposed upon those plans, or added to them, however you would care to describe it?

Greg Griffin:

Correct, the savings plans were incorporated into the leveraged ESOP's, in 1990.

Lane Kollen:

Was there anything that changed with respect to those savings plans the contents of the plans, if you know, other than adding the leveraged feature to the plans?

Greg Griffin:

I don't recall. I suspect their, in our SEC files it goes through what was incorporated at that time, I don't recall.

Are you involved at all in the SEC filings?

Greg Griffin:

Not currently.

Lane Kollen:

Were you at the time? in 1990?

Greg Griffin:

Yes.

Lane Kollen:

And what filings did you make with the SEC with respect to this plan?

Greg Griffin:

Um, off the top of my head I can not, I don't recall. I know that we've got 'em in this data request here. But um, I don't recall the particular SEC filing.

Lane Kollen:

Maybe we could refer to that data request response, because my recollection of that response as to what was provided was a series of form 10K reports that did not really address the details of the plan. And if your recollection is that you had to make a filing to the SEC that addressed the details of the plan including any changes, maybe you could point that out to me.

Greg Griffin:

I believe that the prospectus supplements would detail any changes to the plan.

Lane Kollen:

Could you take a look through that rather briefly. My recollection to that response is that there is a single, perhaps a single paragraph that tells the SEC that we added leveraged feature to the savings plans. And that was the extent of the filing with the SEC. And the reason that I'm asking that you look at it is that I'd like to you to either confirm that or point me to something that has more detail in the response, or in the filings.

(paper shuffling . . .)

Greg Griffin:

Now here's a communication that is a supplement to the prospectus data, Feb. 4, 1987. It talks about changes to the savings plans.

Lane Kollen:

Alright, could you just give me the number down at the lower right comer of the page, and I'll look at that later.

Greg Griffin:

Okay. F01K-0-6W-002-002.

Lane Kollen:

Sounds like a credit card number.

Gayle Barber:

Um-huh.

Greg Griffin:

Um, actually that whole document.

Lane Kollen:

Thank you. To go back to the subject we were talking about before and the different sets of general ledgers. There is the BellSouth Telecommunications' general ledger, and I presume that the ESOP trust is a separate legal entity and it has a separate general ledger as well, is that your understanding?

that your understanding?

Greg Griffin:

Yes.

Lane Kollen:

And, I'd like to talk with you about, first of all, are you involved at all in the accounting for the ESOP trust itself, as opposed to the accounting for BellSouth Corporation or BellSouth

Telecommunications?

Greg Griffin:

I'm not associated or affiliated with the trust accounting.

Lane Kollen:

With the trust accounting?

Yes.

Lane Kollen:

Let me ask you this, do you know how the trust accounts for interest expense?

Greg Griffin:

No I do not.

Lane Kollen:

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Why is that on a BellSouth Corporation's consolidated financial statements basis, there is a reclassification made of the ESOP plan expense into two components, compensation expense

and interest expense? Why is that done?

Greg Griffin:

We are required to do that under the accounting literature.

Lane Kollen:

What accounting literature is that?

Greg Griffin:

There is an SOP and I don't recall the number, maybe 78 something

Lane Kollen:

Does 76-03 ring a bell?

Greg Griffin:

That may be it, is that the one on ESOP accounting?

Lane Kollen:

Yes.

Greg Griffin:

That SOP in connection with EITF issue 89, I forget that number too, that deals with ESOP  $\cdot$  accounting, we are following the accounting requirements of those two standards.

Lane Kollen:

Okay. Let's see. I think that that might be EITF abstract #89-8, Expense Recognition for Employee Stock Option Plan. I'll show you the synopsis of it. That might help jog your

memory.

Greg Griffin:

That's correct.

Lane Kollen:

If you like to see the actual statement, I have it . . .

Greg Griffin:

We're fine on that one.

Lane Kollen:

So the reason that you perform the reclassification at the BellSouth Corporation consolidated

level is to comply with GAAP, is that correct?

Greg Griffin:

Financial disclosure. Correct.

Lane Kollen:

Now, are you required to comply with GAAP at the BST level? Not only with respect to its general ledger but also its published financial statements filed with the SEC?

Greg Griffin:

They follow general accepted accounting principles.

Lane Kollen:

And you are required to, are you not?

Greg Griffin:

Yes.

Lane Kollen:

Now, why is it that nobody does this reclassification, or this segregation of expense between compensation expense and interest expense on their actual general ledgers at BellSouth Corporation headquarters or BellSouth Telecommunications, if it is required by GAAP? I'm

really puzzled by this.

: ::

Greg Griffin:

We make the re-class entry in our consolidated financial statements.

Well, except that the problem that I'm having, to be real honest with you, is that I see that BellSouth Telecommunications has to file financial statements with the SEC that comport with generally accepted accounting principles, and there is yet no segregation between compensation expense and interest expense on their general ledger?

Greg Griffin:

The reason we make the re-class entry is that BellSouth Corporation, the reason the debt is booked on our books at headquarters, is that BellSouth Corporation guarantees the debt of the ESOP trust, not BST. It is a BellSouth Corporation guarantee.

Lane Kollen:

Okay. Lets take a little different path then. It is my understanding that the BellSouth Telecommunication ESOP expense is computed by you, or your department, is that correct? And it is also my understanding that you provide them with a single number that is not segregated between compensation expense and interest expense, is that correct?

Greg Griffin:

That's correct.

Lane Kollen:

And in fact that single number is referred to as "Benefits Expense", is it not?

Greg Griffin:

Correct.

Lane Kollen:

And so, BeilSouth Telecommunications, to the best of your knowledge, records the ESOP plan expense on its books, as an operating expense as benefits expense.

Greg Griffin:

it's my understanding.

Lane Kollen:

And in fact you don't even provide information to BellSouth Telecommunications that would enable them to segregate that benefits' expense between compensation expense and interest expense, even if they wanted to, is that correct?

Greg Griffin:

Correct.

Lane Kolien:

Do you have responsibility for the decision how that is to be accounted for by BST? "That" meaning ESOP plan expense. Or who makes that decision?

Greg Griffin:

Which decision for what?

Lane Kollen:

Well the decision to report and record the totality of the BST ESOP plan expense as benefits

expense on the books at BST?

Greg Griffin:

That went out under the direction of control of the department.

Lane Kollen:

Of which company?

Greg Griffin:

Headquarters.

Lane Kollen:

Okay. Who made that policy decision?

Greg Griffin:

That would have emanated from my group.

Lane Kollen:

Did you make the decision?

Greg Griffin:

Uh, I would have . . . yeah, I'll take credit for it. I . . .

Lane Kollen:

Was there . . . did you want to finish your answer?

Grea Griffin:

No, go ahead, go ahead.

Was there someone that you report to that would have reviewed that decision and approved

Greg Griffin:

Yes.

Lane Kollen:

Who was that?

Greg Griffin:

Mike Hostinsky.

Lane Kollen:

But he doesn't know anything about ESOP plan accounting . . . (. . .laughing) we'll skip that, No joke. Okay. Um, Do you know if Mr. Hostinsky took that decision and had it reviewed

and approved by anybody?

Greg Griffin:

I don't know.

Lane Kollen:

Have you been questioned on this issue by Coopers & Lybrand?

Greg Griffin:

On the accounting?

Lane Kollen:

Yes.

**Greg Griffin:** 

No, I have not.

Lane Kollen:

Now, when you compute the amount of the ESOP plan expense, do you compute it in total for the entire company to start out with? In other words there is not a separate computation for each one of the subsidiary' corp. entities and then an aggregation or summation of that.

You compute it in total first. Is that correct?

Greg Griffin:

That's correct.

Lane Kollen:

How do you parcel out that total allocation to each one of the entities that is going to receive

some of this expense?

Greg Griffin:

The piece that goes to each subsidiary is based on their funding, their, employer match.

Lane Kollen:

The funding of the employer match?

Greg Griffin:

It is the employer match. Based on the employer match, not on the funding. That's correct.

Lane Kollen:

So essentially its based on, what I would characterize, and I'd like you to either agree with me or disagree with me, is based upon the compensation aspect of the plan, is it not?

Greg Griffin:

Yes.

Lane Kollen:

And then you essentially develop, what an allocation factor. Based upon the employer match, um, on the compensation element of the expense and then apply that to the total expense?

How does that work?

Greg Griffin:

We do not, I do not distinguish between the compensation and interest, I do it on total

expense.

Lane Kollen:

Would you be opposed to providing both of those pieces of information to BellSouth

Telecommunications and having them account for them separately?

Grea Griffin:

Yes I would.

Lane Kollen:

And why would you be opposed to that?

There is no, there is no debt. The debt is the debt of the trust. Only because of financial reporting conventions incorporated in that ESOP does BellSouth have to reflect that debt on our books. It is that guarantee that causes us to put that on our books. There is no true debt for BellSouth or BST. Therefore, there is no interest expense.

Lane Kollen:

Okay, I would like to talk then, I guess about the actual computation of the expense. As I understand it SOP 76-3 provides for three components of expense, of the expense computation. What, as I understand it the expense computation consists of; compensation expense, plus interest expense, minus dividends. And, is that your general understanding of the SOP 76-3? I'll hand you a copy of that.

Grea Griffin:

Actually that sounds more closer to the EITF abstract.

Lane Kollen:

I think you are quite correct. I'm going to hand you a copy of Statement of Position # 76-03, which deals with the accounting for ESOP plans, and ask you first of all, is that something you are familiar with?

Greg Griffin:

Yes. It is.

Lane Kollen:

Okay, and secondly it doesn't really have a formula in it does it? For the computation ESOP plan expense?

Actually whether it does or it doesn't, the expense computation is based on the EITF abstract.

Lane Kollen:

Greg Griffin:

Alright. Let me find the EITF abstract. I think what we're talking about it EITF # 89-8 which is entitled Expense Recognition for Employee Stock Ownership Plans, and . . .

Greg Griffin:

Uh-huh.

Lane Kollen:

And um, my synopsis of that EITF abstract is that expenses are required to be computed according to the shares allocated method, consisting of interest incurred for the period, plus compensation based on the cost of the shares allocated for the period as follows: and that the dividends are used to service the ESOP debt and reduce the expense for the period. And I'll show you a copy of that, I'll show you a copy of the abstract #89-8 and then the second page of that has a formula, that's what I wanted to talk to you about, is that formula.

Greg Griffin:

Okay.

Lane Kollen:

That's on page 546, in the discussion.

Greg Griffin:

Okay.

Lane Kollen:

Um, the computation that is identified in the EITF 89-8, consists of at least this formula on page 546 that we're looking at. It consists of a compensation expense component and then an interest expense component, is that your understanding?

Greg Griffin:

We're required to show the compensation by its elements, of the total cost of the two elements, one compensation, one interest.

Lane Kollen:

Okay. In the next paragraph following that formula representation, it says that dividends used to service the ESOP debt reduce the amount of expense recognized each period, is that correct?

Greg Griffin:

Yes.

Lane Kollen:

And in fact that's how you compute your total ESOP plan expense, if I'm not mistaken.

Greg Griffin:

That's the formula we use, correct.

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Okay. So that, really, if we wanted to write it out as a formula we could take this formula here. on this page 546 of EITF 89-8 and just add another term on there, "minus dividends used to service the debt*, could we not?

Greg Griffin:

Yes.

Lane Kollen:

Okay. Now, does it tell anyplace in the 89-8 or any place else in the accounting literature, to your knowledge, how those dividends are to be applied to the previous two components of the formula? Whether or not they are to be applied to the compensation expense or whether they are to be applied to the interest expense?

Grea Griffin:

No, it does not.

Lane Kollen:

But you have made a selection, have you not?

Greg Griffin:

Correct.

Lane Kollen:

And what is that selection?

Greg Griffin:

The total cost is the shares, (less), plus the interest incurred, less the dividends and any earnings in the trust for that matter. And we use ,we reduce the compensation cost and the interest amount on a, some sort of allocated basis, for the dividends and the earnings of the

Lane Kollen:

Now, as I understand it, you take those dividends and you allocate them according to the debt service for the period between principal and interest. Is that correct?

Greg Griffin:

I'm sorry, say that again.

Lane Kollen:

You take the dividends that are factored into this formula here, and you would then allocate them between principal and interest. And, I believe, for the purpose of offsetting the interest component in the equation, by the interest component as computed by the BSC dividends. And I don't know what you do with the principal portion of the dividends, perhaps you offset that against compensation expense, I don't know. But is there, what I'm looking for is, how do you take the third element of this equation, which is minus the BSC dividends, ok,

Greg Griffin:

Um-huh.

Lane Kollen:

and then take that amount and allocate it between each of the previous two terms, because the end result is only compensation expense and interest expense.

Greg Griffin:

Okay. I believe the methodology used is in one of these responses, I'll need to refer to that to be precise.

Lane Kollen:

Okay, go ahead. Because, I've looked at that, and I'll have to be honest with you, I am not

following it. Do you want to take a break.

Greg Griffin:

Can you do that for a second. Okay.

(break) . . . (end break)

Lane Kollen:

Okay, we're back from break, and um before we left, I had asked Mr. Griffin to try to determine for me, with respect to the formula contained in the EITF 89-8, the allocation of the dividend component between compensation expense and interest expense.

Okay. Again, we are required to show total expense. I believe, broken down between two components, one compensation and one interest. And as you pointed out, dividends reduce the total cost and earnings in the trust also reduce the total cost of the compensation here.

Lane Kollen:

And where are the interest earnings factored in? Do they go against the compensation

expense or against the interest expense?

Grea Griffin:

They are prorated against both.

Lane Kollen:

Okay.

Greg Griffin:

So, I'm, going to refer you to a document, if I may.

Lane Kollen:

Okay.

Grea Griffin:

It's number is F01K-06W-00-1981, and I'm in the 88 stack.

Lane Kollen:

Response to question # 88.

Greg Griffin:

Yes.

Lane Kollen:

Alright, this is one of the ones which I did not have a legible copy, so I suspect that that's why . . . airight, I see it.

Greg Griffin:

This workpaper one reconciles you down from the actual interest on the ESOP notes for the debt schedule. Gets you from the 72 down to the 40 that I believe is in the footnote. And what you see is a prorated dividend amount and interest earnings which is applied to that interest.

Lane Kollen:

Okay.

Greg Griffin:

That's the basis for the re-class entry.

Lane Kollen:

Alright, so that umm-, I'm still not quite sure that I understand this. There then, is it some allocation of the dividend amount between interest expense and compensation expense? in other words, the full amount of the dividend is not going against the interest expense, or is it?

Greg Griffin:

No it's not. The methodology is that we have total expense, ok, we know, we then come up with what the interest piece is, per the, the debt repayment schedule . . .

Lane Kollen:

Okay. That's the 72.4

Greg Griffin:

That's correct. We know how many dividends we paid, we know what the interest in the trust was for the period.

Lane Kollen:

Yes.

Greg Griffin:

Okay, that total dividend and interest is then prorated to the interest expense. And I'm not sure I know on what basis without looking further, ok, and, so then we come up with an interest figure the 40.5, and that is reduced from the total expense to come up with the compensation piece. Okay.

Lane Kollen:

Okay.

Greg Griffin:

And that I believe is the methodology.

Lane Kollen:

So, let me see if I can clarify this in my mind. And that is that is the prorate of the dividend piece, that you are talking about, is a prorate between an interest component and a principal

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component, may be consistent, I would say consistent with the debt service payments requirements between principal and interest. Is that right or not?

Greg Griffin:

Yes. Right. I don't know what basis it's prorated at, I'd have to look, I don't know how it's prorated. But it's prorated back against the interest and effectively against the compensation piece.

Lane Kollen:

Okay. I think I see. Alright. So essentially what you are telling me, is that since the formula that we've already discussed from the EITF Abstract 89-8, is that it subtracts the full amount of dividends from the total expense so then what you are doing is determining the interest component of the total expense, by in essence, prorating a portion of that dividend to the interest and then by default the rest goes against compensation expense. Is that correct?

Greg Griffin:

That's correct.

Lane Koilen:

Okay. That was very helpful. Now, when BellSouth Corporation pays dividends into the trust, it's my understanding that one of the benefits of an ESOP plan is that those dividends are tax deductible. Is that correct?

Greg Griffin:

That's correct.

Lane Kollen:

And in one of the data requests, I requested that you provide the tax entries associated with the BellSouth Corporation dividends, and it looked to me that what you provided me with were both sides of an entry that debited accumulated deferred taxes and . . ., I'm sorry debited retained earnings and credited accumulated deferred taxes? Let's see if we can find that.

Greg Griffin: (end of side one) I think that's correct.

Lane Kollen:

57, of attachment one the request in response to 6-089, that first page shows an entry, and I'd like you to describe to me that entry if you would please.

Greg Griffin:

Okay, we are debiting income taxes payable, in effect, and we are crediting retained earnings.

Lane Kollen:

Do you do any reclassification of tax expense when you reclassify on the BellSouth

Corporation's consolidated financial statements the ESOP plan expense?

Greg Griffin:

No, we don't.

Lane Kollen:

Okay. Are these entries that were provided in response to the question # 6-089 the totality of the accounting entries relating to the tax effects of the BSC dividends?

Greg Griffin:

I believe so.

Lane Kollen:

In fact, these BSC dividends, the tax effect of the BSC dividends, are recorded on the BSC headquarters' books' general ledger. Is that how it works?

Greg Griffin:

That is correct.

Lane Kollen:

And to the best of your knowledge that tax effect is not . . . I'm not even going to ask that . . . Um, I'd like to refer you to the response to data request #6-090, if possible, and again about the tax effects of the BSC dividends and how it might be allocated to BST and any other BSC affiliates? And do you agree with that answer?

Greg Griffin:

Yes. It is retained at headquarters.

Lane Kollen:

Did you prepare this answer?

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No, I did not.

Lane Kollen:

Who did?

Greg Griffin:

Someone on my staff did.

Lane Kollen:

Okay. It's one of those longs Caps, let me tell you. Now how is this information about ESOP plan expense communicated to BellSouth Telecommunications, and by information I mean the

expense accrual that you want them to book.

Greg Griffin:

We instruct them through, through an accounting letter, we tell them what the amounts are for each 6 month period.

Lane Kollen:

Do you tell them what accounts, Part 32 USOA accounts, to book those amounts to?

Greg Griffin:

No, I do not.

Lane Kollen:

But we established earlier, that you don't give them any further breakdown, other than the total

amount.

Greg Griffin:

We give them the total amounts.

Lane Kollen:

Now, just to make sure that I understand this as well, this is different than other cost allocations, if you will, from BellSouth Corporation headquarters to BST, this is where you

compute the expense and you tell them what to book. You don't bill them for it.

Greg Griffin:

That is correct.

Lane Kollen:

Okay. So they don't ever send you any cash or anything else in response to this letter that

you send them? There's not an intercompany billing associated with it?

Greg Griffin:

No, there's no intercompany billing . . . they do send cash.

Lane Kollen:

Okay. They do send cash, for what, funding purposes?

Greg Griffin:

Correct.

Lane Kollen:

And is that an independent computation?

Greg Griffin:

Um, no it is not. They are instructed, I believe in that accounting letter on how to compute what amount to send.

Lane Kollen:

And does that tie into the funding amount that would be effectively assigned to them?

Greg Griffin:

Yes it does.

Lane Kollen:

I think we may just about be done, that is with respect to ESOP. Before we leave the ESOPs and go into the other benefit plan expense, and I think that will be relatively brief. I want to just go back to this issue of if BST has to file financial statements with the SEC that comport with GAAP, and if GAAP requires the segregation of the expense between compensation expense and interest expense, then how is it again that BST really doesn't have to do that?

Greg Griffin:

BellSouth Corporation is the guarantor of the trust debt. It is BellSouth Corp. that has to make: that reporting entry. Okay . . . We put the debt on our books we're offsetting equity directly, and therefore we're the ones that should reflect that re-class between compensation and interest. There's no such entry on BST books, that goes on our books.

So, the reason that BST doesn't have to do it, this is, of course your opinion on this, but in your opinion the reason that BST doesn't have to show this segregation on its books is that the ESOP is held at the Corp holding company level, as opposed to the BST level, . . . or what?

Greg Griffin:

The trust for a separate entity due to a quirk in the financial reporting, because that ESOP and the fact that we guarantee that debt, BellSouth Corp has to reflect this debt on their books. It's not true debt, its not true interest, we have to report it though as if it is. The only expense to BST is the compensation expense.

Lane Kollen:

Let's go ahead then into the other benefits expense accounts areas. What other benefits expense accounting computations do you have responsibility for?

Greg Griffin:

Pensions, post-retirement expenses.

Lane Kollen:

Okay. Do you for example, have the responsibility, to determine the accounting cost associated with any of your retirement programs, or I guess what you call force reduction,

work force management programs?

Greg Griffin:

I'm sorry, can you rephrase that?

Lane Kollen:

Yes, do you have the responsibility to perform the accounting expense computations for the cost of the various work force reduction programs?

Greg Griffin:

Yes, I do, particularly as it relates to pensions.

Lane Kollen:

Okay. Do you have the responsibility to do the accounting for any charges other than through pensions or through OPEB expense related to work force reductions, such as buy-out costs, for example.

Greg Griffin:

I don't determine those, no I don't.

Lane Kollen:

If somebody gives you the assumption, then tells you, uh, Mr. Griffin we're going to eliminate 6,000 people. And we're going to provide them one week of pay for every year of service.

Greg Griffin:

Okay.

Lane Kollen:

So you have all of the assumptions given to you. Or given to someone. Now, we want you to compute, or someone needs to compute what the amount is that is going to be charged out. Who does that?

Greg Griffin:

Uh, well I participate. Well, yeah, I'll say I do that. Yes.

Lane Kollen:

And then one component of that of course, is the effect on the pension expense. Correct?

Greg Griffin:

Yes.

Lane Kollen:

it also affects your OPEB expense computation. Does it not?

Greg Griffin:

Um, yes it could.

Lane Kollen:

Do you recall whether in 1992 you made any special computations of early termination or work force reduction expense, above and beyond the effect on pension expense or the OPEB

expense?

Greg Griffin:

Could you rephrase that, I mean, the "for what purpose"?

Lane Kollen:

For the purpose of booking an accounting charge.

In '92. I can tell you we calculated the VESOP and VEER, early-out programs, I can't specifically remember what years those were in. Those would be the two early-out programs.

Lane Kollen:

With respect to those types of costs, and I'm talking about these early retirement programs,

force management, whatever you want to call them,

Greg Griffin:

Sure.

Lane Kollen:

I understand you have a series of programs. Where do those get booked on in BSC headquarters books? Do they get booked in a special account, in an overhead account? Do they get booked directly by the 18 departments at BellSouth Corporation? How do they get booked? Do those get booked in your area, or do they stick them in Human Resources?

Greg Griffin:

I'm not sure I can tell you whether its by department, or whether it's at the corporate level.

Lane Kollen:

Okay.

Greg Griffin:

Off the top of my head, I can't tell you.

Lane Kollen:

Okay. Do you know how they get factored into the allocation process? The allocation from

Corp to Telecommunications?

Greg Griffin:

Uh, I'd have to look that up. I honestly don't know whether its a special account or whether

it is in the overhead accounts.

Lane Kollen:

Okay. I'm going to ask Mr. Griffin to provide me that information, and I think I can go ahead and write a formal data request for it, and I will do that. But given the amount of time that we have left, I was given the expectation that we would know that and I would like, you know an expedited response on that.

Greg Griffin:

That's not a problem at all, I just don't want to mislead you. I honestly don't know.

Lane Kollen:

Okay.

Greg Griffin:

I assumed something other than that, from the notes. Can I just right that down again?

Specifically what we're asking.

Lane Kollen:

Sure, basically what I'm looking for is this, the cost of these force management programs, the accounting charge for recognizing the cost of these early-outs, where do they get booked?

And how are they factored into the BSC allocation to BST process?

Gayle Barber:

What accounts do they get booked to?

Lane Kollen:

Where they get booked to, to direct charges in the departmental accounts, or whether they get booked into a some kind of overhead either at the corporate or departmental level. And then in turn allocated out to Telecommunications or maybe not at all. I don't know, that's why I want to know. Okay. With respect to the pensions and the OPEB expense. In general is the methodology, the process rather, similar to that which you described to me for ESOPs, and let me briefly describe it to you, then you can either agree or disagree. That is that you compute the total amount for the entire company, and then you determine what the portion is that is for BST.

Greg Griffin:

That is correct.

Lane Kollen:

Okay. And again, for pension and OPEBs you account for those costs in accordance with

GAAP?

Greg Griffin:

Absolutely.

And in latt you account for them in accordance with GAAP not only at BellSouth Corporation on a consolidated basis, but in all the general ledgers as well, BST, BSC headquarters?

Greg Griffin:

That's right.

Lane Kollen:

Are you aware of any reclass entries that are made at the time that BellSouth Corporation consolidated financial statements are prepared for pension expenses or OPEB expenses, or is that a pretty straightforward type of thing? A total's a total, and pension expense is pension expense as opposed to . . .

Greg Griffin:

I don't believe there are any reclass entries. There's a portion that gets capitalized through the, I guess, the, and I may be speaking out of turn, but through the expense matrix down at BST. Okay. But other than that, I don't believe there are any other reclass entries. So, yes you could probably just add them up.

Lane Kollen:

Okay. One very important thing that I forgot to address. I'm finished with the other benefit plans expense areas, now. But I need to go back to the ESOP plan. One of the things that I had discussed with Mr. Hutchens is that in the response to um . . . one of the data requests, to provide the effect of BellSouth Corporation ESOP plan expense on BST, was that I needed to have the amounts for BST of the ESOP expense for each one of the components of the expense. And he indicated to me that he would convey that. Unfortunately I don't seem to have that response with me. But the response was in the 80's series. I've got 84, 86, 87, it must have been 85. It was 85. My request was intended to, because I was not aware of this distinction between the determination of the cost in total for the ESOP plan expense and then the assignment of a portion of it to BellSouth Telecommunications. The interpretation of the request that I made was, how much of the BellSouth Corporation headquarters assignment in turn was allocated to BST. Now, that leaves me with a pretty big hole in my information. I don't know how much BST got on a component basis. In other words, I know what was assigned to BellSouth Corporation headquarters, I know what was allocated out of that to BST. But I do not know what portion of the total went to BST. Okay.

Greg Griffin:

Um huh, direct?

Lane Kollen:

Directly to BST. I've been told that the term for that is assigned. I don't know. I don't have that information. I told Wayne this. I was assured that Mr. Griffin would have that information at this interview. So I am going to ask you. Do you have this information?

Greg Griffin:

That was not communicated to me. It will not take long to pull that information together.

Lane Kollen:

Okay. Is that something that if I would FAX Ms. Kates tomorrow morning, a data request for that information, is that something that I could get back, even tomorrow?

Greg Griffin:

it's probable.

Lane Kollen:

Okay.

Gayle Barber:

You may want to do one more day, the logistics . . .

Greg Griffin:

Let me qualify and say that my ESOP expert is in transition to another job. And is on part time assignment, so I'll have to make arrangements to get that individual back into the office in order to get that information. I don't know whether she's going to be here tomorrow or not. It's not difficult to get.

Lane Kollen:

Let me ask you this, is it possible that that information is contained in the detail of some of the responses that you have provided? I know that in some of the responses, there is a delineation of some elements of the cost between BST and some of the Enterprise entities. But I don't know quite how to translate that to BST, total. If you could show me, and if you have it that would be good . .

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I'm sure.

(Tape stops abruptly although only half way through second side...)?