SOUTHERN BELL TELEPHONE
SURVEILLANCE AUDIT
DKT# 920260-TL
AFAD# 95-103-4-1
TPE DECEMBER 31, 1994
OCOTOBER 25, 1995

11

COPY

COMPANY: SBT
TITLE: ACCOUNT DESCRIPTIONS AND REG AND NON REG % FOR SAMPLE ACCOUNTS
PERIOD: YEAR END 12/31/94
DATE: SEPTEMBER 6, 1995
AUDITOR: RKY

KW 12/18/95

WP NO. 45

These schedules in 45 include account descriptions and the reg and nonreg % by month for the accounts chosen to sample. Also, the function codes for each account & what CP they are assigned & from this we look at the CP & reg nonreg & determine if the correct amount ~~to~~ has been allocated.

These will be used to determine if the description of the invoice agrees with the types of items that should be in the account and if the % allocated to reg and nonreg are applicable.

41
42
43

5.03 Account 6115 consists of the following cost pools:

CP01 Garage Work Equipment Expense

5.04 CP01 is allocated to product based on Account 2115.

PBC

ACCOUNT 6116 - OTHER WORK EQUIPMENT EXPENSE

6.01 Account 6116 contains the cost of maintaining and repairing Other Work Equipment classified to Account 2116. Included are such costs as fuel, licenses, and inspection fees, washing, and minor accessories.

6.02 The following inputs are used in this account:

CPAM

6.03 Account 6116 consists of the following cost pools:

CP01 Other Work Equipment Expense

6.04 CP01 is allocated to product based on Account 2116.

ACCOUNT 6121 - LAND AND BUILDING EXPENSE

7.01 Account 6121 contains the expense associated with Land and Building (excluding amortization of Leasehold Improvements). This includes janitorial service, cleaning supplies, water, sewage, fuel, guard services, and electrical power.

7.02 The following inputs are used in this account:

CPAM

7.03 Account 6121 consists of the following cost pools/subpools:

CP01 Direct Assigned Regulated
CP02 SP01 Other Common - Not Used
CP02 SP02 Other Common - Central Office
CP02 SP03 Other Common - Distribution Services
CP02 SP04 Other Common - Customer Operations
CP02 SP05 Other Common - Network Operations
CP02 SP06 Other Common - Corporate Operations
CP02 SP07 Other Common - Telephone Operators
CP02 SP08 Other Common - Network Operations - Data Centers
CP02 SP09 Other Common - Warehouse

6121

CP03 SP01 Operating Rents - Not Used
CP03 SP02 Operating Rents - Central Office
CP03 SP03 Operating Rents - Distribution Services
CP03 SP04 Operating Rents - Customer Operations
CP03 SP05 Operating Rents - Network Operations
CP03 SP06 Operating Rents - Corporate Operations
CP03 SP07 Operating Rents - Telephone Operators
CP03 SP08 Operating Rents - Network Operations - Data Centers
CP03 SP09 Operating Rents - Warehouse

7.04.1 CP01 is directly assigned to Product 999.

7.05.1 CP02 SP01 is not used.

7.05.2 CP02 SP02 is allocated to product based on Accounts 22XX.

7.05.3 CP02 SP03 is allocated to product based on PSW12.

7.05.4 CP02 SP04 is allocated to product based on PSW05.

7.05.5 CP02 SP05 is allocated to product based on PSW09.

7.05.6 CP02 SP06 is allocated to product based on PSW16.

7.05.7 CP02 SP07 is allocated to product based on PSW08.

7.05.8 CP02 SP08 is allocated to product based on PSW19.

7.05.9 CP02 SP09 is allocated to product based on SRCs 1220.1XXX.

7.06.1 CP03 SP01 is not used.

7.06.2 CP03 SP02 is allocated to product based on Accounts 22XX.

7.06.3 CP03 SP03 is allocated to product based on PSW12.

7.06.4 CP03 SP04 is allocated to product based on PSW05.

7.06.5 CP03 SP05 is allocated to product based on PSW09.

7.06.6 CP03 SP06 is allocated to product based on PSW16.

7.06.7 CP03 SP07 is allocated to product based on PSW08.

7.06.8 CP03 SP08 is allocated to product based on PSW19.

FEB 15 1994

(2)

6121

7.06.9 CP03 SP09 is allocated to product based on SRCs 1220.1XXX.

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04 CP01 is allocated to product based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred in connection with the office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

9.02 The following inputs are used in this account:

CPAM

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 is allocated to product based on Account 2123 CP01, CP02, and CP04.

9.04.2 CP03 is allocated to product based on Account 2123 CP03 and CP05.

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral, and associated equipment classified to Account 2124.

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3

45-1

6121

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	01		94/01	276,323	276,323	0	100.0	.0
				94/02	288,790	288,790	0	100.0	.0
				94/03	313,325	313,325	0	100.0	.0
				94/04	299,418	299,418	0	100.0	.0
				94/05	370,824	370,824	0	100.0	.0
				94/06	369,571	369,571	0	100.0	.0
				94/07	380,083	380,083	0	100.0	.0
				94/08	386,114	386,114	0	100.0	.0
				94/09	355,778	355,778	0	100.0	.0
				94/10	449,037	449,037	0	100.0	.0
				94/11	395,893	395,893	0	100.0	.0
				94/12	422,249	422,249	0	100.0	.0
*TOTAL SUB_POOL					4,307,404	4,307,404	0	1,200.0	.0
*TOTAL CP 01					4,307,404	4,307,404	0	1,200.0	.0
		02	02	94/01	1,376,529	1,366,601	9,928	99.3	.7
				94/02	1,754,266	1,741,412	12,853	99.3	.7
				94/03	2,246,277	2,228,919	17,358	99.2	.8
				94/04	1,718,818	1,705,352	13,466	99.2	.8
				94/05	2,086,013	2,069,437	16,576	99.2	.8
				94/06	2,080,845	2,064,253	16,593	99.2	.8
				94/07	2,434,314	2,415,186	19,128	99.2	.8
				94/08	2,327,343	2,308,861	18,482	99.2	.8
				94/09	2,052,883	2,036,237	16,646	99.2	.8
				94/10	2,558,068	2,536,612	21,456	99.2	.8
				94/11	2,249,143	2,230,342	18,801	99.2	.8
				94/12	2,554,754	2,534,558	20,195	99.2	.8
*TOTAL SUB_POOL 02					25,439,252	25,237,770	201,481	1,190.5	9.5
			03	94/01	218,869	193,779	25,089	88.5	11.5
				94/02	277,898	245,983	31,914	88.5	11.5
				94/03	355,838	313,589	42,249	88.1	11.9
				94/04	272,355	241,341	31,014	88.6	11.4
				94/05	330,539	291,786	38,752	88.3	11.7
				94/06	329,501	293,143	36,358	89.0	11.0
				94/07	385,442	342,103	43,338	88.8	11.2
				94/08	368,504	328,786	39,718	89.2	10.8
				94/09	324,289	289,363	34,926	89.2	10.8
				94/10	396,318	351,436	44,882	88.7	11.3
				94/11	353,938	312,967	40,971	88.4	11.6

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

7 Traced to G/L - FR Basis

(1)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	02	03	94/12	401,200	348,132	53,068	86.8	13.2
*TOTAL SUB_POOL 03					4,014,690	3,552,410	462,281	1,062.1	137.9
			04	94/01	198,906	192,308	6,598	96.7	3.3
				94/02	247,826	239,625	8,201	96.7	3.3
				94/03	315,005	303,310	11,696	96.3	3.7
				94/04	245,288	236,328	8,959	96.3	3.7
				94/05	294,272	279,411	14,861	94.9	5.1
				94/06	302,078	288,725	13,353	95.6	4.4
				94/07	350,191	334,170	16,022	95.4	4.6
				94/08	328,416	315,132	13,284	96.0	4.0
				94/09	301,569	288,471	13,098	95.7	4.3
				94/10	360,119	343,595	16,523	95.4	4.6
				94/11	322,588	309,875	12,713	96.1	3.9
				94/12	349,164	337,535	11,629	96.7	3.3
*TOTAL SUB_POOL 04					3,615,422	3,468,484	146,938	1,151.7	48.3
			05	94/01	237,266	212,088	25,178	89.4	10.6
				94/02	295,620	263,864	31,756	89.3	10.7
				94/03	358,523	320,531	37,992	89.4	10.6
				94/04	274,917	247,970	26,948	90.2	9.8
				94/05	332,596	299,502	33,094	90.0	10.0
				94/06	329,663	297,133	32,531	90.1	9.9
				94/07	374,589	335,000	39,589	89.4	10.6
				94/08	363,565	326,096	37,469	89.7	10.3
				94/09	306,189	273,406	32,783	89.3	10.7
				94/10	401,785	360,023	41,762	89.6	10.4
				94/11	378,409	336,495	41,913	88.9	11.1
				94/12	414,817	365,326	49,490	88.1	11.9
*TOTAL SUB_POOL 05					4,067,940	3,637,434	430,506	1,073.4	126.6
			06	94/01	133,415	126,928	6,488	95.1	4.9
				94/02	166,228	158,400	7,828	95.3	4.7
				94/03	215,816	205,300	10,516	95.1	4.9
				94/04	158,612	150,739	7,873	95.0	5.0
				94/05	196,977	186,527	10,450	94.7	5.3
				94/06	190,728	180,281	10,447	94.5	5.5
				94/07	224,134	212,234	11,900	94.7	5.3
				94/08	212,557	201,540	11,017	94.8	5.2

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(2)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	02	06	94/09	192,368	182,864	9,503	95.1	4.9
				94/10	237,309	224,708	12,601	94.7	5.3
				94/11	172,394	163,162	9,232	94.6	5.4
				94/12	223,911	211,485	12,426	94.5	5.5
*TOTAL SUB_POOL 06					2,324,449	2,204,167	120,282	1,138.2	61.8
			07	94/01	26,488	26,488	0	100.0	.0
				94/02	33,678	33,678	0	100.0	.0
				94/03	43,123	43,123	0	100.0	.0
				94/04	33,006	33,006	0	100.0	.0
				94/05	40,057	40,057	0	100.0	.0
				94/06	39,931	39,931	0	100.0	.0
				94/07	46,711	46,711	0	100.0	.0
				94/08	44,658	44,658	0	100.0	.0
				94/09	39,401	39,401	0	100.0	.0
				94/10	49,093	49,093	0	100.0	.0
				94/11	43,205	43,205	0	100.0	.0
				94/12	49,027	49,027	0	100.0	.0
*TOTAL SUB_POOL 07					488,378	488,378	0	1,200.0	.0
			08	94/01	67,871	64,592	3,278	95.2	4.8
				94/02	85,362	81,212	4,150	95.1	4.9
				94/03	107,270	101,956	5,315	95.0	5.0
				94/04	82,421	78,539	3,882	95.3	4.7
				94/05	100,017	94,737	5,280	94.7	5.3
				94/06	98,973	94,078	4,895	95.1	4.9
				94/07	114,127	108,272	5,855	94.9	5.1
				94/08	111,790	106,277	5,513	95.1	4.9
				94/09	97,499	92,796	4,703	95.2	4.8
				94/10	149,459	141,917	7,543	95.0	5.0
				94/11	129,540	123,246	6,294	95.1	4.9
				94/12	143,955	136,789	7,166	95.0	5.0
*TOTAL SUB_POOL 08					1,288,285	1,224,411	63,874	1,140.7	59.3
			09	94/01	196,145	193,106	3,038	98.5	1.5
				94/02	249,381	244,463	4,918	98.0	2.0
				94/03	319,324	313,935	5,389	98.3	1.7
				94/04	244,407	239,287	5,120	97.9	2.1
				94/05	296,620	288,665	7,955	97.3	2.7

FILENAME: FOCEXEC PYCPANMA RUN 06/29/95

(3)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	02	09	94/06	295,689	286,793	8,896	97.0	3.0
				94/07	345,889	335,061	10,829	96.9	3.1
				94/08	330,690	321,578	9,112	97.2	2.8
				94/09	291,760	284,016	7,744	97.3	2.7
				94/10	363,529	352,143	11,386	96.9	3.1
				94/11	319,930	310,838	9,092	97.2	2.8
				94/12	363,043	353,375	9,667	97.3	2.7
*TOTAL SUB_POOL 09					3,616,407	3,523,260	93,147	1,169.8	30.2
*TOTAL CP 02					44,854,822	43,336,314	1,518,508	9,126.5	473.5
		03	02	94/01	976,800	969,755	7,045	99.3	.7
				94/02	647,961	643,213	4,748	99.3	.7
				94/03	172,012	170,683	1,329	99.2	.8
				94/04	591,520	586,886	4,634	99.2	.8
				94/05	654,431	649,231	5,200	99.2	.8
				94/06	664,717	659,416	5,300	99.2	.8
				94/07	438,607	435,161	3,446	99.2	.8
				94/08	591,160	586,465	4,694	99.2	.8
				94/09	644,948	639,718	5,230	99.2	.8
				94/10	852,768	845,615	7,153	99.2	.8
				94/11	823,372	816,489	6,883	99.2	.8
				94/12	737,267	731,439	5,828	99.2	.8
*TOTAL SUB_POOL 02					7,795,562	7,734,071	61,491	1,190.5	9.5
			03	94/01	155,312	137,508	17,804	88.5	11.5
				94/02	102,645	90,857	11,788	88.5	11.5
				94/03	27,249	24,014	3,235	88.1	11.9
				94/04	93,729	83,056	10,673	88.6	11.4
				94/05	103,698	91,540	12,157	88.3	11.7
				94/06	105,258	93,643	11,614	89.0	11.0
				94/07	69,448	61,639	7,809	88.8	11.2
				94/08	93,602	83,514	10,089	89.2	10.8
				94/09	101,881	90,908	10,973	89.2	10.8
				94/10	132,118	117,156	14,962	88.7	11.3
				94/11	129,571	114,572	14,999	88.4	11.6
				94/12	115,781	100,466	15,315	86.8	13.2
*TOTAL SUB_POOL 03					1,230,290	1,088,873	141,417	1,062.1	137.9
			04	94/01	141,146	136,464	4,682	96.7	3.3

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	03	04	94/02	91,538	88,509	3,029	96.7	3.3
				94/03	24,122	23,226	896	96.3	3.7
				94/04	84,414	81,331	3,083	96.3	3.7
				94/05	92,320	87,658	4,662	94.9	5.1
				94/06	96,497	92,232	4,266	95.6	4.4
				94/07	63,096	60,210	2,887	95.4	4.6
				94/08	83,420	80,046	3,374	96.0	4.0
				94/09	94,743	90,628	4,115	95.7	4.3
				94/10	120,051	114,542	5,508	95.4	4.6
				94/11	118,094	113,440	4,654	96.1	3.9
				94/12	100,764	97,408	3,356	96.7	3.3
*TOTAL SUB_POOL 04					1,110,205	1,065,693	44,512	1,151.7	48.3
			05	94/01	168,366	150,500	17,867	89.4	10.6
				94/02	109,191	97,462	11,729	89.3	10.7
				94/03	27,454	24,545	2,909	89.4	10.6
				94/04	94,611	85,337	9,274	90.2	9.8
				94/05	104,343	93,961	10,382	90.0	10.0
				94/06	105,309	94,918	10,392	90.1	9.9
				94/07	67,492	60,359	7,133	89.4	10.6
				94/08	92,348	82,830	9,517	89.7	10.3
				94/09	96,194	85,895	10,299	89.3	10.7
				94/10	133,941	120,019	13,922	89.6	10.4
				94/11	138,529	123,185	15,344	88.9	11.1
				94/12	119,710	105,428	14,282	88.1	11.9
*TOTAL SUB_POOL 05					1,257,490	1,124,439	133,051	1,073.4	126.6
			06	94/01	94,673	90,069	4,604	95.1	4.9
				94/02	61,399	58,507	2,891	95.3	4.7
				94/03	16,526	15,721	805	95.1	4.9
				94/04	54,585	51,876	2,709	95.0	5.0
				94/05	61,796	58,518	3,279	94.7	5.3
				94/06	60,927	57,590	3,337	94.5	5.5
				94/07	40,384	38,240	2,144	94.7	5.3
				94/08	53,991	51,192	2,798	94.8	5.2
				94/09	60,436	57,450	2,986	95.1	4.9
				94/10	79,110	74,910	4,201	94.7	5.3
				94/11	63,110	59,731	3,380	94.6	5.4
				94/12	64,618	61,032	3,586	94.5	5.5
*TOTAL SUB_POOL 06					711,555	674,835	36,720	1,138.2	61.8

FILENAME: FOCEXEC PYCPANNA RUN 06/29/95

5

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	61211000	03	07	94/01	18,796	18,796	0	100.0	.0
				94/02	12,439	12,439	0	100.0	.0
				94/03	3,302	3,302	0	100.0	.0
				94/04	11,359	11,359	0	100.0	.0
				94/05	12,567	12,567	0	100.0	.0
				94/06	12,756	12,756	0	100.0	.0
				94/07	8,416	8,416	0	100.0	.0
				94/08	11,343	11,343	0	100.0	.0
				94/09	12,378	12,378	0	100.0	.0
				94/10	16,366	16,366	0	100.0	.0
				94/11	15,817	15,817	0	100.0	.0
				94/12	14,149	14,149	0	100.0	.0
*TOTAL SUB_POOL 07					149,688	149,688	0	1,200.0	.0
			08	94/01	48,162	45,835	2,326	95.2	4.8
				94/02	31,530	29,997	1,533	95.1	4.9
				94/03	8,214	7,807	407	95.0	5.0
				94/04	28,365	27,029	1,336	95.3	4.7
				94/05	31,378	29,721	1,657	94.7	5.3
				94/06	31,616	30,053	1,564	95.1	4.9
				94/07	20,563	19,508	1,055	94.9	5.1
				94/08	28,395	26,995	1,400	95.1	4.9
				94/09	30,631	29,153	1,477	95.2	4.8
				94/10	49,824	47,310	2,514	95.0	5.0
				94/11	47,422	45,118	2,304	95.1	4.9
				94/12	41,543	39,476	2,068	95.0	5.0
*TOTAL SUB_POOL 08					397,644	378,002	19,642	1,140.7	59.3
			09	94/01	139,186	137,030	2,156	98.5	1.5
				94/02	92,112	90,296	1,817	98.0	2.0
				94/03	24,453	24,040	413	98.3	1.7
				94/04	84,111	82,349	1,762	97.9	2.1
				94/05	93,057	90,561	2,496	97.3	2.7
				94/06	94,456	91,615	2,842	97.0	3.0
				94/07	62,321	60,370	1,951	96.9	3.1
				94/08	83,997	81,683	2,314	97.2	2.8
				94/09	91,661	89,228	2,433	97.3	2.7
				94/10	121,187	117,392	3,796	96.9	3.1
				94/11	117,121	113,792	3,329	97.2	2.8
				94/12	104,769	101,979	2,790	97.3	2.7

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(6)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTANT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 09					1,108,433	1,080,336	28,097	1,169.8	30.2
*TOTAL CP 03					13,760,868	13,295,937	464,931	9,126.5	473.5
*TOTAL ACCOUNT 61211000					62,923,894	60,959,655	1,983,439	19,452.9	947.1
FL	6411	1M	01	02	94/01	386,840	386,840	0	100.0	.0
					94/02	399,859	399,859	0	100.0	.0
					94/03	394,919	394,919	0	100.0	.0
					94/04	398,880	398,880	0	100.0	.0
					94/05	415,042	415,042	0	100.0	.0
					94/06	399,682	399,682	0	100.0	.0
					94/07	399,135	399,135	0	100.0	.0
					94/08	401,252	401,252	0	100.0	.0
					94/09	393,844	393,844	0	100.0	.0
					94/10	685,027	685,027	0	100.0	.0
					94/11	4,123,236	4,123,236	0	100.0	.0
					94/12	685,083	685,083	0	100.0	.0
*TOTAL SUB_POOL 02						9,882,000	9,882,000	0	1,200.0	.0
			03		94/01	13,338	13,338	0	100.0	.0
					94/02	13,878	13,878	0	100.0	.0
					94/03	9,792	9,792	0	100.0	.0
					94/04	9,865	9,865	0	100.0	.0
					94/05	10,236	10,236	0	100.0	.0
					94/06	9,832	9,832	0	100.0	.0
					94/07	10,366	10,366	0	100.0	.0
					94/08	10,445	10,445	0	100.0	.0
					94/09	10,283	10,283	0	100.0	.0
					94/10	17,931	17,931	0	100.0	.0
					94/11	108,669	108,669	0	100.0	.0
					94/12	18,306	18,306	0	100.0	.0
*TOTAL SUB_POOL 03						242,942	242,942	0	1,200.0	.0
			04		94/01	9,641	9,641	0	100.0	.0
					94/02	10,008	10,008	0	100.0	.0
					94/03	8,482	8,482	0	100.0	.0
					94/04	8,544	8,544	0	100.0	.0
					94/05	8,864	8,864	0	100.0	.0
					94/06	8,515	8,515	0	100.0	.0
					94/07	8,988	8,988	0	100.0	.0
					94/08	9,038	9,038	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

7 trend to GL
7 R Boxes

PBC

ACCOUNT 6121 - LAND AND BUILDING EXPENSE

7.01 Account 6121 contains the expense associated with Land and Building (excluding amortization of Leasehold Improvements). This includes janitorial service, cleaning supplies, water, sewage, fuel, guard services, and electrical power.

7.02 The following inputs are used in this account:

CISSP
CREMS
TACCOUNT
TUSECODE

7.03 Account 6121 consists of the following cost pools/subpools:

A

6121

CP01		Direct Regulated
CP02	SP01	Other Common - Not Used
CP02	SP02	Other Common - Central Office Equipment
CP02	SP03	Other Common - Distribution Services
CP02	SP04	Other Common - Customer Operations
CP02	SP05	Other Common - Network Operations
CP02	SP06	Other Common - Corporate Operations
CP02	SP07	Other Common - Telephone Operators
CP02	SP08	Other Common - Network Operations - Data Centers
CP02	SP09	Other Common - Warehouse
CP03	SP01	Operating Rents - Not Used
CP03	SP02	Operating Rents - Central Office Equipment
CP03	SP03	Operating Rents - Distribution Services
CP03	SP04	Operating Rents - Customer Operations
CP03	SP05	Operating Rents - Network Operations
CP03	SP06	Operating Rents - Corporate Operations
CP03	SP07	Operating Rents - Telephone Operators
CP03	SP08	Operating Rents - Network Operations - Data Centers
CP03	SP09	Operating Rents - Warehouse

7.04.1 CREMS is used to extract total square footage by assignment code (signifies that the floor space is marketable), owned vs leased indicator (used to indicate that property is owned or leased), and occupant code (indicates that the floor space is occupied by BST ,an affiliated or a nonaffiliated company). Based on the occupancy code the ratio of Leased to others - LTO and company occupied square footage is developed. This ratio is used to drive dollars to CP01, leased to others. The balance of the account goes to CP02 after CP03 dollars are identified by SPFC 5073. For CP02 and

A

PBC

7.06.9 CP03 SP09 is allocated to product based on SRCs 1220.1XXX.

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

6122

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04 CP01 is allocated to product based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred in connection with the office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

9.02 The following inputs are used in this account:

CPAM

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 is allocated to product based on Account 2123 CP01, CP02, and CP04.

9.04.2 CP03 is allocated to product based on Account 2123 CP03 and CP05.

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral, and associated equipment classified to Account 2124.

FEB 15 1994

45-2

6122

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

PBC

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6121	01	94/12	507,147	507,147	0	100.0	.0
		02	94/01	2,585,507	2,501,696	83,811	96.8	3.2
			94/02	3,222,821	3,117,522	105,298	96.7	3.3
			94/03	4,623,789	4,471,443	152,346	96.7	3.3
			94/04	3,386,473	3,277,763	108,710	96.8	3.2
			94/05	4,027,362	3,888,297	139,064	96.5	3.5
			94/06	4,395,800	4,248,283	147,517	96.6	3.4
			94/07	5,061,372	4,887,750	173,623	96.6	3.4
			94/08	4,439,203	4,293,028	146,175	96.7	3.3
			94/09	4,190,545	4,051,784	138,761	96.7	3.3
			94/10	5,627,443	5,432,845	194,598	96.5	3.5
			94/11	4,868,993	4,698,459	170,534	96.5	3.5
			94/12	5,665,724	5,459,684	206,040	96.4	3.6
		03	94/01	1,742,442	1,685,959	56,483	96.8	3.2
			94/02	1,148,814	1,111,279	37,535	96.7	3.3
			94/03	303,385	293,339	9,994	96.7	3.3
			94/04	1,042,694	1,009,222	33,472	96.8	3.2
			94/05	1,153,589	1,113,756	39,833	96.5	3.5
			94/06	1,171,537	1,132,222	39,315	96.6	3.4
			94/07	770,328	743,903	26,425	96.6	3.4
			94/08	1,038,257	1,004,069	34,188	96.7	3.3
			94/09	1,132,872	1,095,359	37,513	96.7	3.3
			94/10	1,505,365	1,453,309	52,056	96.5	3.5
			94/11	1,453,035	1,402,143	50,892	96.5	3.5
			94/12	1,298,601	1,251,376	47,225	96.4	3.6
					FR-BASIS			
	6122	01	94/01	66,386	62,386	4,000	94.0	6.0
			94/02	225,206	211,611	13,595	94.0	6.0
			94/03	118,780	111,474	7,306	93.8	6.2
			94/04	DIFF. 111,702	105,213	6,489	94.2	5.8
			94/05	3 318,376 318,373	298,137	20,239	93.6	6.4
			94/06	438,029	411,235	26,794	93.9	6.1
			94/07	435,520	407,767	27,753	93.6	6.4
			94/08	15 131,401 131,386	123,412	7,988	93.9	6.1
			94/09	334 128,744 129,510	120,723	8,020	93.8	6.2
			94/10	1,205,851	1,127,969	77,882	93.5	6.5
			94/11	259,762	242,497	17,265	93.4	6.6
			94/12	(1085) 3,064,403 3,065,488	2,854,089	210,314	93.1	6.9
	TOTAL			(833) 6,504,160				
	6123	02	94/01	183,730	175,812	7,918	95.7	4.3
			94/02	169,862	162,497	7,365	95.7	4.3
			94/03	214,068	204,636	9,432	95.6	4.4
			94/04	191,289	183,341	7,948	95.8	4.2
			94/05	227,456	217,083	10,373	95.4	4.6
			94/06	302,435	289,140	13,295	95.6	4.4
			94/07	265,804	253,703	12,101	95.4	4.6

6122

44-4 / 4-1

(*) 4 = Trend to G/L
diff 833 pass

45-2 / 1

PBC

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

8.02 The following inputs are used in this account:

CISSP

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04.1 CP01 contains the entire account.

8.04 CP01 is allocated to regulated/nonregulated based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred with the Office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

9.02 The following inputs are used in this account:

CISSP
TACCOUNT

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 contains FRC 430M.

9.04.2 CP02 is allocated to regulated/nonregulated based on Account 2123 CP01, CP02, and CP04.

9.05.1 CP03 contains FRC 658M.

9.05.2 CP03 is allocated to regulated/nonregulated based on Account 2123 CP03 and CP05.

FEB 15 1994

7.06.9 CP03 SP09 is allocated to product based on SRCs 1220.1XXX.

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

PBC

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04 CP01 is allocated to product based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred in connection with the office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

6123

9.02 The following inputs are used in this account:

CPAM

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 is allocated to product based on Account 2123 CP01, CP02, and CP04.

9.04.2 CP03 is allocated to product based on Account 2123 CP03 and CP05.

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral, and associated equipment classified to Account 2124.

FEB 15 1994

45-3

[redacted]

6123

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

PBC

6123

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6121	01	94/12	507,147	507,147	0	100.0	.0
		02	94/01	2,585,507	2,501,696	83,811	96.8	3.2
			94/02	3,222,821	3,117,522	105,298	96.7	3.3
			94/03	4,623,789	4,471,443	152,346	96.7	3.3
			94/04	3,386,473	3,277,763	108,710	96.8	3.2
			94/05	4,027,362	3,888,297	139,064	96.5	3.5
			94/06	4,395,800	4,248,283	147,517	96.6	3.4
			94/07	5,061,372	4,887,750	173,623	96.6	3.4
			94/08	4,439,203	4,293,028	146,175	96.7	3.3
			94/09	4,198,545	4,061,784	136,761	96.7	3.3
			94/10	5,627,443	5,432,845	194,598	96.5	3.5
			94/11	4,868,993	4,698,459	170,534	96.5	3.5
			94/12	5,665,724	5,459,684	206,040	96.4	3.6
		03	94/01	1,742,442	1,685,959	56,483	96.8	3.2
			94/02	1,148,814	1,111,279	37,535	96.7	3.3
			94/03	303,335	293,339	9,994	96.7	3.3
			94/04	1,042,694	1,009,222	33,472	96.8	3.2
			94/05	1,153,589	1,113,756	39,833	96.5	3.5
			94/06	1,171,537	1,132,222	39,315	96.6	3.4
			94/07	770,328	743,903	26,425	96.6	3.4
			94/08	1,038,257	1,004,069	34,188	96.7	3.3
			94/09	1,132,872	1,095,359	37,513	96.7	3.3
			94/10	1,505,365	1,453,309	52,056	96.5	3.5
			94/11	1,453,035	1,402,143	50,892	96.5	3.5
			94/12	1,298,601	1,251,376	47,225	96.4	3.6
					FR-BAIS			
	6122	01	94/01	66,386	62,386	4,000	94.0	6.0
			94/02	225,206	211,611	13,595	94.0	6.0
			94/03	118,780	111,474	7,306	93.8	6.2
			94/04	DIFF. 111,702	105,213	6,489	94.2	5.8
			94/05	3 318,376 319,373	298,137	20,239	93.6	6.4
			94/06	438,029	411,235	26,794	93.9	6.1
			94/07	435,520	407,767	27,753	93.6	6.4
			94/08	15 131,401 131,396	123,412	7,988	93.9	6.1
			94/09	934 128,744 129,510	120,723	8,020	93.8	6.2
			94/10	1,205,851	1,127,969	77,882	93.5	6.5
			94/11	259,762	242,497	17,265	93.4	6.6
			94/12	(1045) 3,064,403 3,065,448	2,854,089	210,314	93.1	6.9
	TOTAL			(833) 6,504,160				
	6123	02	94/01	183,730	175,812	7,918	95.7	4.3
			94/02	169,862	162,497	7,365	95.7	4.3
			94/03	214,068	204,636	9,432	95.6	4.4
			94/04	191,289	183,341	7,948	95.8	4.2
			94/05	227,456	217,083	10,373	95.4	4.6
			94/06	302,435	289,140	13,295	95.6	4.4
			94/07	265,804	253,703	12,101	95.4	4.6

Df (*)

(*) 4 = Travel to G/L
diff 833 pass

(1)

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP.	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6123	02	94/08	317,910	304,109	13,801	95.7	4.3
			94/09	312,484	298,596	13,888	95.6	4.4
			94/10	286,022	272,762	13,260	95.4	4.6
			94/11	259,175	246,739	12,436	95.2	4.8
			94/12	345,676	328,544	17,132	95.0	5.0
		03	94/01	157,028	156,991	37	100.0	.0
			94/02	187,925	187,881	44	100.0	.0
			94/03	245,770	245,714	56	100.0	.0
			94/04	212,961	212,912	49	100.0	.0
			94/05	218,357	218,307	50	100.0	.0
			94/06	286,971	286,907	64	100.0	.0
			94/07	187,667	187,628	40	100.0	.0
			94/08	341,108	341,039	69	100.0	.0
			94/09	211,112	211,070	42	100.0	.0
			94/10	173,469	173,435	34	100.0	.0
			94/11	237,559	237,513	46	100.0	.0
			94/12	346,506	346,439	67	100.0	.0
	6124	01	94/01	34,881	33,818	1,063	97.0	3.0
			94/02	67,039	64,830	2,209	96.7	3.3
			94/03	59,352	57,304	2,048	96.5	3.5
			94/04	59,842	57,958	1,884	96.9	3.1
			94/05	59,331	57,278	2,054	96.5	3.5
			94/06	59,295	57,292	2,003	96.6	3.4
			94/07	59,276	57,045	2,231	96.2	3.8
			94/08	62,497	60,641	1,856	97.0	3.0
			94/09	56,701	54,770	1,931	96.6	3.4
			94/10	68,518	65,961	2,557	96.3	3.7
			94/11	62,895	60,670	2,225	96.5	3.5
			94/12	55,814	53,364	2,451	95.6	4.4
		02	94/01	279,709	276,155	3,554	98.7	1.3
			94/02	384,065	379,183	4,881	98.7	1.3
			94/03	397,628	391,744	5,883	98.5	1.5
			94/04	489,791	482,805	6,986	98.6	1.4
			94/05	439,969	434,952	5,017	98.9	1.1
			94/06	390,735	383,929	6,805	98.3	1.7
			94/07	410,065	404,127	5,937	98.6	1.4
			94/08	383,898	377,474	6,424	98.3	1.7
			94/09	454,317	448,099	6,217	98.6	1.4
			94/10	418,630	407,995	10,635	97.5	2.5
			94/11	399,724	394,890	4,834	98.8	1.2
			94/12	398,106	394,166	3,940	99.0	1.0
		03	94/01	259	131	128	50.5	49.5
			94/02	297	139	158	46.8	53.2
			94/03	581	307	273	52.9	47.1
			94/04	743	344	399	46.3	53.7

TOTAL 3,075,911 2,906,433 7

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION

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45-3

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

PBC

8.02 The following inputs are used in this account:

CISSP

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04.1 CP01 contains the entire account.

8.04 CP01 is allocated to regulated/nonregulated based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred with the Office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

9.02 The following inputs are used in this account:

CISSP
TACCOUNT

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 contains FRC 430M.

9.04.2 CP02 is allocated to regulated/nonregulated based on Account 2123 CP01, CP02, and CP04.

9.05.1 CP03 contains FRC 658M.

9.05.2 CP03 is allocated to regulated/nonregulated based on Account 2123 CP03 and CP05.

FEB 15 1994

45-3
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7.06.9 CP03 SP09 is allocated to product based on SRCs 1220.1XXX.

PBC

ACCOUNT 6122 - FURNITURE AND ARTWORKS EXPENSE

8.01 Account 6122 contains the cost of rental, installation, repair, rearrangements, and changes of Furniture and Artworks included in Account 2122.

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6122 consists of the following cost pools:

CP01 Furniture and Artworks Expense

8.04 CP01 is allocated to product based on Account 2122.

ACCOUNT 6123 - OFFICE EQUIPMENT EXPENSE

9.01 Account 6123 contains the cost incurred in connection with the office and Company Communications Equipment classified to Account 2123. Included are costs such as rental, repair, rearrangements, and changes.

9.02 The following inputs are used in this account:

CPAM

9.03 Account 6123 consists of the following cost pools/subpools:

CP02 Office Support
CP03 Corporate Communications

9.04.1 CP02 is allocated to product based on Account 2123 CP01, CP02, and CP04.

9.04.2 CP03 is allocated to product based on Account 2123 CP03 and CP05.

ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral, and associated equipment classified to Account 2124.

6124

FEB 15 1994

45-A
P1

6124

10.02 The following inputs are used in this account:

CPAM

10.03 Account 6124 contains the following cost pools:

CP01	General Support Related
CP02	Central Office Equipment Related
CP03	Information Origination/Termination Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Used
CP10	General Costs
CP11	Non-CDP

10.04 CP01 is allocated to product based on Accounts 6112 through 6123.

10.05 CP02 is allocated to product based on Accounts 6211 through 6232.

10.06 CP03 is allocated to product based on Accounts 6311 through 6362.

10.07 CP04 is allocated to product based on Accounts 6411 through 6441.

10.08 CP05 is allocated to product based on Accounts 6511 through 6535.

10.09 CP06 is allocated to product based on Account 6611 through 6613 excluding Account 6612 CP01.

10.10 CP07 is allocated to product based on Accounts 6621 through 6623.

10.11 CP08 is allocated to product based on Accounts 6711 through 6790 of the prior month excluding Account 6724.

10.12 CP10 is allocated to product based on Account 6124 CP01 through CP09.

10.13 CP11 is allocated to product based on PSW02.

FEB 15 1994

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6124

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6123	02	94/08	317,910	304,189	13,881	95.7	4.3
			94/09	312,484	298,596	13,888	95.6	4.4
			94/10	286,022	272,762	13,260	95.4	4.6
			94/11	259,175	246,739	12,436	95.2	4.8
			94/12	345,676	328,544	17,132	95.0	5.0
		03	94/01	157,028	156,991	37	100.0	.0
			94/02	187,925	187,881	44	100.0	.0
			94/03	245,770	245,714	56	100.0	.0
			94/04	212,961	212,912	49	100.0	.0
			94/05	218,357	218,307	50	100.0	.0
			94/06	286,971	286,907	64	100.0	.0
			94/07	187,667	187,628	40	100.0	.0
			94/08	341,108	341,039	69	100.0	.0
			94/09	211,112	211,070	42	100.0	.0
			94/10	173,469	173,435	34	100.0	.0
			94/11	237,559	237,513	46	100.0	.0
			94/12	346,506	346,439	67	100.0	.0
	6124	01	94/01	34,881	33,818	1,063	97.0	3.0
			94/02	67,039	64,830	2,209	96.7	3.3
			94/03	59,352	57,304	2,048	96.5	3.5
			94/04	59,842	57,958	1,884	96.9	3.1
			94/05	59,331	57,278	2,054	96.5	3.5
			94/06	59,295	57,292	2,003	96.6	3.4
			94/07	59,276	57,045	2,231	96.2	3.8
			94/08	62,497	60,641	1,856	97.0	3.0
			94/09	56,701	54,770	1,931	96.6	3.4
			94/10	68,518	65,961	2,557	96.3	3.7
			94/11	62,895	60,670	2,225	96.5	3.5
			94/12	55,814	53,364	2,451	95.6	4.4
		02	94/01	279,709	276,155	3,554	98.7	1.3
			94/02	384,065	379,183	4,881	98.7	1.3
			94/03	397,628	391,744	5,883	98.5	1.5
			94/04	489,791	482,805	6,986	98.6	1.4
			94/05	439,969	434,952	5,017	98.9	1.1
			94/06	390,735	383,929	6,805	98.3	1.7
			94/07	410,065	404,127	5,937	98.6	1.4
			94/08	383,898	377,474	6,424	98.3	1.7
			94/09	454,317	448,099	6,217	98.6	1.4
			94/10	418,630	407,995	10,635	97.5	2.5
			94/11	399,724	394,890	4,834	98.8	1.2
			94/12	398,106	394,166	3,940	99.0	1.0
		03	94/01	259	131	128	50.5	49.5
			94/02	297	139	158	46.8	53.2
			94/03	581	307	273	52.9	47.1
			94/04	743	344	399	46.3	53.7

TOTAL 3,075,911 2,906,433 7

PBC

6124

1

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6124	03	94/05	690	302	389	43.7	56.3
			94/06	681	264	418	38.7	61.3
			94/07	7,177	2,979	4,198	41.5	58.5
			94/08	672	304	368	45.3	54.7
			94/09	876	377	499	43.0	57.0
			94/10	871	398	474	45.6	54.4
			94/11	810	364	446	45.0	55.0
			94/12	1,121	634	487	56.5	43.5
		04	94/01	269,083	269,083	0	100.0	.0
			94/02	292,048	292,048	0	100.0	.0
			94/03	341,972	341,972	0	100.0	.0
			94/04	334,798	334,798	0	100.0	.0
			94/05	308,924	308,924	0	100.0	.0
			94/06	337,367	337,367	0	100.0	.0
			94/07	287,380	287,380	0	100.0	.0
			94/08	285,597	285,597	0	100.0	.0
			94/09	286,766	286,766	0	100.0	.0
			94/10	382,339	382,339	0	100.0	.0
			94/11	359,670	359,670	0	100.0	.0
			94/12	275,473	275,473	0	100.0	.0
		05	94/01	1,028,206	926,921	101,285	90.1	9.9
			94/02	1,287,401	1,161,646	125,755	90.2	9.8
			94/03	1,272,927	1,155,088	117,840	90.7	9.3
			94/04	1,382,343	1,253,781	128,562	90.7	9.3
			94/05	1,226,979	1,115,637	111,342	90.9	9.1
			94/06	1,250,075	1,128,366	121,709	90.3	9.7
			94/07	1,217,388	1,101,108	116,279	90.4	9.6
			94/08	1,123,636	1,014,051	109,585	90.2	9.8
			94/09	1,252,567	1,130,858	121,710	90.3	9.7
			94/10	1,351,368	1,215,878	135,490	90.0	10.0
			94/11	1,311,332	1,163,092	148,240	88.7	11.3
			94/12	1,286,906	1,155,554	131,353	89.8	10.2
		06	94/01	46,922	43,294	3,628	92.3	7.7
			94/02	87,546	76,141	11,405	87.0	13.0
			94/03	73,922	65,634	8,288	88.8	11.2
			94/04	76,351	69,137	7,214	90.6	9.4
			94/05	59,993	54,239	5,754	90.4	9.6
			94/06	57,278	51,344	5,934	89.6	10.4
			94/07	56,699	53,193	3,506	93.8	6.2
			94/08	57,480	52,957	4,523	92.1	7.9
			94/09	81,366	74,838	6,528	92.0	8.0
			94/10	67,714	63,138	4,576	93.2	6.8
			94/11	81,400	77,441	3,960	95.1	4.9
			94/12	79,396	75,836	3,559	95.5	4.5
		07	94/01	1,691,368	1,656,045	35,323	97.9	2.1
			94/02	1,892,946	1,846,860	46,086	97.6	2.4

(2)

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6124	07	94/03	2,122,740	2,071,414	51,325	97.6	2.4
			94/04	2,340,037	2,265,089	74,949	96.8	3.2
			94/05	2,150,371	2,090,095	60,276	97.2	2.8
			94/06	2,179,237	2,113,906	65,331	97.0	3.0
			94/07	2,234,250	2,172,532	61,718	97.2	2.8
			94/08	2,091,638	2,030,602	61,036	97.1	2.9
			94/09	2,450,878	2,367,154	83,724	96.6	3.4
			94/10	2,539,004	2,467,924	71,079	97.2	2.8
			94/11	2,521,723	2,457,788	63,935	97.5	2.5
			94/12	2,498,105	2,428,133	69,972	97.2	2.8
		08	94/01	339,931	311,965	27,966	91.8	8.2
			94/02	503,072	473,482	29,590	94.1	5.9
			94/03	505,055	476,210	28,845	94.3	5.7
			94/04	597,878	538,931	58,947	90.1	9.9
			94/05	562,559	515,000	47,559	91.5	8.5
			94/06	534,584	494,891	39,693	92.6	7.4
			94/07	517,131	475,445	41,686	91.9	8.1
			94/08	568,016	538,374	29,642	94.8	5.2
			94/09	541,342	510,216	31,126	94.3	5.7
			94/10	592,846	557,094	35,751	94.0	6.0
			94/11	602,491	561,294	41,197	93.2	6.8
			94/12	532,993	501,609	31,384	94.1	5.9
		10	94/01	1,542,677	1,467,195	75,482	95.1	4.9
			94/02	1,140,411	1,082,560	57,851	94.9	5.1
			94/03	1,417,322	1,349,712	67,610	95.2	4.8
			94/04	377,309	357,203	20,105	94.7	5.3
			94/05	914,472	868,302	46,170	95.0	5.0
			94/06	750,201	711,219	38,982	94.8	5.2
			94/07	652,497	619,109	33,388	94.9	5.1
			94/08	1,371,266	1,303,625	67,640	95.1	4.9
			94/09	1,177,624	1,117,699	59,924	94.9	5.1
			94/10	752,710	715,156	37,554	95.0	5.0
			94/11	454,017	429,171	24,846	94.5	5.5
			94/12	1,724,378	1,635,958	88,420	94.9	5.1
		11	94/01	766,584	721,456	45,128	94.1	5.9
			94/02	1,082,650	1,018,805	63,846	94.1	5.9
			94/03	1,074,843	1,010,334	64,509	94.0	6.0
			94/04	766,423	723,076	43,347	94.3	5.7
			94/05	891,563	836,153	55,411	93.8	6.2
			94/06	1,003,367	943,223	60,144	94.0	6.0
			94/07	844,804	792,064	52,740	93.8	6.2
			94/08	1,187,738	1,116,990	70,748	94.0	6.0
			94/09	887,565	833,355	54,209	93.9	6.1
			94/10	753,143	705,649	47,494	93.7	6.3
			94/11	2,667,996	2,494,592	173,404	93.5	6.5
			94/12	1,305,922	1,219,164	86,758	93.4	6.6

83,763,145

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION

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45-4
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ACCOUNT 6124 - GENERAL PURPOSE COMPUTERS

PBC

10.01 Account 6124 contains the cost of renting, operating, maintaining, and repairing general purpose computers, peripheral and associated equipment classified to Account 2124.

10.02 The following inputs are used in this account:

CISSP
TACCTFC
TACCOUNT

10.03 Account 6124 consists of the following cost pools/subpools:

CP01	General Support Related
CP02	Central Office Equipment Related
CP03	Information Origination/Termination Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Currently Used
CP10	General Costs
CP11	Non CDP

10.04.1 CP01 contains FC 5706.

10.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

10.05.1 CP02 contains FC 570D.

10.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

10.06.1 CP03 contains the following FCs:

570L 5CR1 5CR104

10.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 6311 through 6362.

10.07.1 CP04 contains FC 570T.

10.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

10.08.1 CP05 contains the following FCs:

5716 571D 571U 571V

NOV 22 1994

(1) (both sides)

5716 571D 571U 571V

10.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6531, 6532, 6533, and 6535 of the current month CPAM. CP05 is also based on Accounts 6512 CP01 and 6534 of the prior month CPAM.

10.09.1 CP06 contains FC 571T.

10.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611, 6612, and 6613 excluding Account 6612 CP01.

10.10.1 CP07 contains FC 5726.

10.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623.

10.11.1 CP08 contains FC 572D.

10.11.2 CP08 is allocated to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

10.12.1 CP10 contains the following FCs:

1500 5A3L 5521 5522 5523 572L M930 M530 (M930 and M530 allocated based on 2124 530C ratios).

10.12.2 CP10 is allocated to regulated/nonregulated based on all other CPs in Account 6124.

10.13.1 CP11 contains FRCs 630M and 530M allocated based on 2124 530C ratios.

10.13.2 CP11 is allocated to regulated/nonregulated based on CSW01.

PBC

6411

INDEX

GENERAL

1.01 The following accounts are Cable And Wire Expense accounts.

ACCOUNT 6411 - POLES EXPENSE

2.01 Account 6411 contains expenses associated with poles.

2.02 The following input is used in this account:

CPAM

2.03 Account 6411 consists of the following cost pool/subpools:

CP01 SP02 Exchange Loop
CP01 SP03 Interoffice Message
CP01 SP04 Interoffice Special

2.04.1 CP01 SP02 is assigned to products based on Account Account 2411 CP01 SP02.

2.04.2 CP01 SP03 is assigned to products based on Account 2411 CP01 SP03.

2.04.3 CP01 SP04 is assigned to products based on Account 2411 CP01 SP04.

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6411

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 09					1,108,433	1,080,536	28,097	1,169.8	30.2
*TOTAL CP 03					13,760,868	13,295,937	464,931	9,126.5	473.5
*TOTAL ACCOUNT 61211000					62,923,894	60,939,655	1,983,239	19,452.9	947.1
FL	6411	1M	01	02	94/01	386,840	386,840	0	100.0	.0
					94/02	399,059	399,059	0	100.0	.0
					94/03	394,919	394,919	0	100.0	.0
					94/04	398,880	398,880	0	100.0	.0
					94/05	415,042	415,042	0	100.0	.0
					94/06	399,682	399,682	0	100.0	.0
					94/07	399,135	399,135	0	100.0	.0
					94/08	401,252	401,252	0	100.0	.0
					94/09	393,844	393,844	0	100.0	.0
					94/10	685,027	685,027	0	100.0	.0
					94/11	4,123,236	4,123,236	0	100.0	.0
					94/12	685,083	685,083	0	100.0	.0
*TOTAL SUB_POOL 02						9,082,000	9,082,000	0	1,200.0	.0
			03		94/01	13,338	13,338	0	100.0	.0
					94/02	13,878	13,878	0	100.0	.0
					94/03	9,792	9,792	0	100.0	.0
					94/04	9,865	9,865	0	100.0	.0
					94/05	10,236	10,236	0	100.0	.0
					94/06	9,832	9,832	0	100.0	.0
					94/07	10,366	10,366	0	100.0	.0
					94/08	10,445	10,445	0	100.0	.0
					94/09	10,283	10,283	0	100.0	.0
					94/10	17,931	17,931	0	100.0	.0
					94/11	108,669	108,669	0	100.0	.0
					94/12	18,306	18,306	0	100.0	.0
*TOTAL SUB_POOL 03						242,942	242,942	0	1,200.0	.0
			04		94/01	9,641	9,641	0	100.0	.0
					94/02	10,000	10,000	0	100.0	.0
					94/03	8,482	8,482	0	100.0	.0
					94/04	8,544	8,544	0	100.0	.0
					94/05	8,864	8,864	0	100.0	.0
					94/06	8,515	8,515	0	100.0	.0
					94/07	8,988	8,988	0	100.0	.0
					94/08	9,038	9,038	0	100.0	.0

6411

PBC

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT		CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6411	1M	01	04	94/09	8,941	8,941	0	100.0	.0
					94/10	15,573	15,573	0	100.0	.0
					94/11	94,273	94,273	0	100.0	.0
					94/12	15,917	15,917	0	100.0	.0
*TOTAL SUB_POOL 04						206,777	206,777	0	1,200.0	.0
*TOTAL CP 01						9,531,719	9,531,719	0	3,600.0	.0
*TOTAL ACCOUNT 6411		1M				9,531,719	9,531,719	0	3,600.0	.0
	6411	21M	01	02	94/01	47,399	47,399	0	100.0	.0
					94/02	65,466	65,466	0	100.0	.0
					94/03	92,078	92,078	0	100.0	.0
					94/04	60,199	60,199	0	100.0	.0
					94/05	78,257	78,257	0	100.0	.0
					94/06	86,873	86,873	0	100.0	.0
					94/07	71,611	71,611	0	100.0	.0
					94/08	70,008	70,008	0	100.0	.0
					94/09	90,790	90,790	0	100.0	.0
					94/10	52,572	52,572	0	100.0	.0
					94/11	75,535	75,535	0	100.0	.0
					94/12	60,441	60,441	0	100.0	.0
*TOTAL SUB_POOL 02						851,229	851,229	0	1,200.0	.0
				03	94/01	1,634	1,634	0	100.0	.0
					94/02	2,277	2,277	0	100.0	.0
					94/03	2,283	2,283	0	100.0	.0
					94/04	1,489	1,489	0	100.0	.0
					94/05	1,930	1,930	0	100.0	.0
					94/06	2,137	2,137	0	100.0	.0
					94/07	1,860	1,860	0	100.0	.0
					94/08	1,822	1,822	0	100.0	.0
					94/09	2,371	2,371	0	100.0	.0
					94/10	1,376	1,376	0	100.0	.0
					94/11	1,991	1,991	0	100.0	.0
					94/12	1,615	1,615	0	100.0	.0
*TOTAL SUB_POOL 03						22,785	22,785	0	1,200.0	.0
				04	94/01	1,181	1,181	0	100.0	.0
					94/02	1,641	1,641	0	100.0	.0
					94/03	1,978	1,978	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

2

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6411 21M	01	04	94/04	1,289	1,289	0	100.0	.0
				94/05	1,671	1,671	0	100.0	.0
				94/06	1,851	1,851	0	100.0	.0
				94/07	1,613	1,613	0	100.0	.0
				94/08	1,577	1,577	0	100.0	.0
				94/09	2,061	2,061	0	100.0	.0
				94/10	1,195	1,195	0	100.0	.0
				94/11	1,727	1,727	0	100.0	.0
				94/12	1,404	1,404	0	100.0	.0
*TOTAL SUB_POOL 04					19,188	19,188	0	1,200.0	.0
*TOTAL CP 01					893,202	893,202	0	3,600.0	.0
*TOTAL ACCOUNT 6411 21M					893,202	893,202	0	3,600.0	.0
	64118000	01	01	94/01	263,602	262,188	1,413	99.5	.5
				94/02	152,249	151,807	442	99.7	.3
				94/03	289,590	287,539	2,052	99.3	.7
				94/04	305,105	303,798	1,307	99.6	.4
				94/05	376,560	373,791	2,769	99.3	.7
				94/06	273,400	269,487	3,914	98.6	1.4
				94/07	510,815	499,397	11,417	97.8	2.2
				94/08	492,219	485,541	6,678	98.6	1.4
				94/09	261,336	253,610	7,727	97.0	3.0
				94/10	334,080	324,309	9,771	97.1	2.9
				94/11	364,923	356,061	8,862	97.6	2.4
				94/12	555,563	536,978	19,585	96.5	3.5
*TOTAL SUB_POOL 01					4,181,363	4,105,426	75,937	1,180.5	19.5
			05	94/01	58,843	46,587	12,257	79.2	20.8
				94/02	38,539	37,884	655	98.3	1.7
				94/03	61,998	60,604	1,394	97.8	2.2
				94/04	55,066	53,979	1,088	98.0	2.0
				94/05	51,041	49,845	1,196	97.7	2.3
				94/06	82,350	81,144	1,206	98.5	1.5
				94/07	18,432	17,224	1,208	95.4	6.6
				94/08	42,824	40,873	1,951	95.4	4.6
				94/09	36,187	35,088	1,099	97.0	3.0
				94/10	30,445	29,575	870	97.1	2.9
				94/11	33,083	31,865	1,138	96.6	3.4
				94/12	51,426	50,424	1,002	98.1	1.9
*TOTAL SUB_POOL 05					560,155	535,092	25,063	1,147.0	53.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(2)

45-5
1

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INDEX

GENERAL

1.01 The following accounts are Cable And Wire Expense accounts.

ACCOUNT 6411 - POLES EXPENSE

2.01 Account 6411 contains expenses associated with poles.

2.02 The following inputs are used in this account:

CISSP

2.03 Account 6411 consists of the following cost pool/ subpools:

CP01 SP02 Exchange Loop
CP01 SP03 Interoffice Message
CP01 SP04 Interoffice Special

2.04 CP01 contains the entire account.

Investment data from SIS is used to identify SP 02, 03, and 04. Investment data for Loop, Interoffice Message, and Interoffice Special is divided by total plant investment data. This process results in a Loop ratio, Interoffice Message ratio, and Interoffice Special ratio.

2.04.1 CP01 SP02 is identified by multiplying the total Account 6411 dollars by the Loop ratio.

2.04.2 CP01 SP02 is directly assigned to regulated.

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2.05.1 CP01 SP03 is identified by multiplying the total Account 6411 dollars by the Interoffice Message ratio.

2.05.2 CP01 SP03 is directly assigned to regulated.

2.06.1 CP01 SP04 is identified by multiplying the total Account 6411 dollars by the Interoffice Special ratio.

2.06.2 CP01 SP04 is directly assigned to regulated.

ACCOUNT 6421 - AERIAL CABLE EXPENSE

3.01 Account 6421 contains the expenses associated with maintaining aerial cable.

3.02 The following inputs are used in this account:

CISSP

3.03 Account 6421 consists of the following cost pool/subpools:

CP01 SP02 Exchange Loop
CP01 SP03 Interoffice Message
CP01 SP04 Interoffice Special

3.04 CP01 contains the entire account.

Investment data from SIS is used to identify SP 02, 03, and 04. Investment data for Loop, Interoffice Message, and Interoffice Special is divided by total plant investment data. This process results in a Loop ratio, Interoffice Message ratio, and Interoffice Special ratio.

3.04.1 CP01 SP02 is identified by multiplying the total Account 6421 dollars by the Loop ratio.

3.04.2 CP01 SP02 is directly assigned to regulated.

3.05.1 CP01 SP03 is identified by multiplying the total Account 6421 dollars by the Interoffice Message ratio.

3.05.2 CP01 SP03 is directly assigned to regulated.

3.06.1 CP01 SP04 is identified by multiplying the total Account 6421 dollars by the Interoffice Special ratio.

3.06.2 CP01 SP04 is directly assigned to regulated.

(2)

PBC

INDEX

EXHIBITS

GENERAL

1.01 The following accounts are Customer Operations Expense accounts.

ACCOUNT 6611 - PRODUCT MANAGEMENT

6611

2.01 Account 6611 contains expenses incurred in performing administrative activities related to marketing products and services. It includes competitive analysis, product and service identification and specification, test market planning, demand and forecasting, product life cycle analysis, pricing analysis, identification and establishment of distribution channels.

2.02 The following inputs are used in this account:

CPAM

2.03.1 The Business Segments for which product management expenses are segregated are: Consumer, Small Business, Complex Business, Public, Operator Services, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on the standard Business Segment Indicator assignment

FEB 15 1994

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logic refer to Part 13, Section 7. Exhibit A contains a chart of how the Business Segment Indicators are assigned by CP/SP in PPS for the Product Management account.

2.03.2 Account 6611 consists of the following cost pools / subpools:

6611

CP01 SP01 Direct Regulated - Complex Business Product Management
CP01 SP02 through CP01 SP04 Reserved
CP01 SP05 Direct Regulated - Small Business Product and Market Management Product Specific
CP01 SP06 Direct Regulated - Small Business Product and Market Management Support
CP01 SP07 Direct Regulated - Small Business Product Development and Planning Product Specific
CP01 SP08 Direct Regulated Small Business Product Development and Planning Nonproduct Specific
CP01 SP09 Direct Regulated - Consumer Product and Market Management Product Specific
CP01 SP10 Direct Regulated - Consumer Product and Market Management Support
CP01 SP11 Direct Regulated - Consumer Product Development and Planning Product Specific
CP01 SP12 Direct Regulated Consumer Product Development and Planning Nonproduct Specific
CP01 SP13 Direct Regulated - Carrier Product and Market Management Product Specific
CP01 SP14 Direct Regulated - Carrier Product and Market Management Support
CP01 SP15 Direct Regulated - Carrier Product Development and Planning Product Specific
CP01 SP16 Direct Regulated Carrier Product Development and Planning Nonproduct Specific
CP01 SP17 Direct Regulated - Operator Services Product and Market Management Product Specific
CP01 SP18 Direct Regulated - Operator Services Product and Market Management Support
CP01 SP19 Direct Regulated - Operator Services Product Development and Planning Product Specific
CP01 SP20 Direct Regulated Operator Services Product Development and Planning Nonproduct Specific
CP01 SP21 Direct Regulated - Public Product and Market Management Product Specific
CP01 SP22 Direct Regulated - Public Product and Market Management Support
CP01 SP23 Direct Regulated - Public Product Management -Information Systems, Financial Planning and Measurements
CP01 SP24 Direct Regulated Product Management Nonsegment Specific

FEB 15 1994

P2

CP01 SP25 Direct Regulated BBS Product Management Overheads
CP02 SP01 General Marketing - Complex Business General Support for Product Management
CP02 SP03 General Marketing - Small Business General Support for Product and Market Management
CP02 SP04 General Marketing - Small Business General Support for Product Development and Planning
CP02 SP05 General Marketing - Consumer General Support for Product and Market Management
CP02 SP06 General Marketing - Consumer General Support for Product Development and Planning
CP02 SP07 General Marketing - Carrier General Support for Product and Market Management
CP02 SP08 General Marketing - Carrier General Support for Product Development and Planning
CP02 SP09 General Marketing - Operator Services General Support for Product and Market Management
CP02 SP10 General Marketing - Operator Services General Support for Product Development and Planning
CP02 SP11 General Marketing Support Nonsegment Specific

6611

2.04 CP01 SP01 is allocated to products based on the prior month Complex Business Customer Operations Unit Sales, Advertising, and Customer Services expenses (Account 6612, 6613, and 6623). Complex Business Customer Operations Unit expenses in these accounts are identified by Business Segment Indicators of CN (Complex Business).

2.05.1 CP01 SP05 through CP01 SP23 are segregated by segment, excluding Complex Business, in the following expense categories:

Product and Market Management Product Specific
Product and Market Management Support
Product Development and Planning Product Specific
Product Development and Planning Nonproduct Specific

2.05.2 The Product and Market Management Product Specific and Product Development and Planning Product Specific subpools are directly assigned to product based on the LOBI. The LOBI is based on the original job function code from CISSP. The subpools that are directly assigned are:

CP01 SP05 Direct Regulated - Small Business Product and Market Management Product Specific
CP01 SP07 Direct Regulated - Small Business Product Development and Planning Product Specific
CP01 SP09 Direct Regulated - Consumer Product and Market Management Product Specific

FEB 15 1994

P3

CP01 SP11 Direct Regulated - Consumer Product Development and Planning Product Specific
CP01 SP13 Direct Regulated - Carrier Product and Market Management Product Specific
CP01 SP15 Direct Regulated - Carrier Product Development and Planning Product Specific
CP01 SP17 Direct Regulated - Operator Services Product and Market Management Product Specific
CP01 SP19 Direct Regulated - Operator Services Product Development and Planning Product Specific
CP01 SP21 Direct Regulated - Public Product and Market Management Product Specific

2.06 The Product and Market Management Support subpools (CP01 SP06, CP01 SP10, CP01 SP14, CP01 SP18 and CP01 SP22) are allocated to product based on the directly reported Product and Market Management Product Specific expenses for the Business Segment.

6611

CP/SP	Allocated to Product Based On
CP01 SP06	CP01 SP05
CP01 SP10	CP01 SP09
CP01 SP14	CP01 SP13
CP01 SP18	CP01 SP17
CP01 SP22	CP01 SP21

2.07 The Product Development and Planning Nonproduct Specific subpools are allocated to product based on prior month Sales, Product Advertising, and Customer Services expenses for the corresponding Business Segment.

CP/SP	Allocated to Product Based On
CP01 SP08	Prior Month Account 6612, 6613, and 6623 expense with Business Segment Indicators of SN
CP01 SP12	Prior Month Account 6612, 6613, and 6623 expense with Business Segment Indicators of RN
CP01 SP16	Prior Month Account 6612, 6613, and 6623 expense with Business Segment Indicators of xI where x is any value
CP01 SP20	Prior Month Account 6612, 6613, and 6623 expense with Business Segment Indicators of xO where x is any value
CP01 SP23	Prior Month Account 6612, 6613, and 6623 expense with Business Segment Indicators of PN

FEB 15 1994

P4

2.08 CP01 SP24 is allocated to product based on all Business Segment's prior month Sales, Product Advertising, and Customer Services expenses (Account 6612, 6613, and 6623).

2.09 CP01 SP25 is allocated to products using the PPS Account 6611 BBS Overhead Allocator factors. For more information of the development of these factors, refer to Section 12, Section 7, Subsection 2.

2.10 CP02 SP01 is allocated to products based on Account 6611 CP01 SP01, Direct Regulated Complex Business Product Management.

2.11 CP02 SP03 through CP02 SP10 are aligned by segment, excluding the Complex Business and Public segments, by the following expense groupings:

General Support for Product and Market Management
General Support for Product Development and Planning

6611

The expenses in these CP/SPs are allocated to products based on the corresponding directly reported product management expenses in CP01 for the segment as noted below:

CP/SP	Business Segment	Assigned to Regulated Product based on:
CP02 SP03	Small Business	CP01 SP05 and CP01 SP06
CP02 SP04	Small Business	CP01 SP07 and CP01 SP08
CP02 SP05	Consumer	CP01 SP09 and CP01 SP10
CP02 SP06	Consumer	CP01 SP11 and CP01 SP12
CP02 SP07	Carrier	CP01 SP13 and CP01 SP14
CP02 SP08	Carrier	CP01 SP15 and CP01 SP16
CP02 SP09	Operator Services	CP01 SP17 and CP01 SP18
CP02 SP10	Operator Services	CP01 SP19 and CP01 SP20

2.12 CP02 SP11 is allocated to products based on Account 6611 CP01 SP24, Direct Regulated Nonsegment Specific Product Management expenses.

ACCOUNT 6612 - SALES

3.01 Account 6612 contains costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

3.02 The following inputs are used in this account:

P5

45-6

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PAGE 9

6611

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT		CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6411	21M	01	04	94/04	1,289	1,289	0	100.0	.0
					94/05	1,671	1,671	0	100.0	.0
					94/06	1,851	1,851	0	100.0	.0
					94/07	1,613	1,613	0	100.0	.0
					94/08	1,577	1,577	0	100.0	.0
					94/09	2,061	2,061	0	100.0	.0
					94/10	1,195	1,195	0	100.0	.0
					94/11	1,727	1,727	0	100.0	.0
					94/12	1,404	1,404	0	100.0	.0
*TOTAL SUB_POOL 04						19,188	19,188	0	1,200.0	.0
*TOTAL CP 01						893,202	893,202	0	3,600.0	.0
*TOTAL ACCOUNT 6411 21M						893,202	893,202	0	3,600.0	.0
	66110000		01	01	94/01	263,602	262,188	1,413	99.5	.5
					94/02	152,249	151,807	442	99.7	.3
					94/03	289,590	287,539	2,052	99.3	.7
					94/04	305,105	303,798	1,307	99.6	.4
					94/05	376,560	373,791	2,769	99.3	.7
					94/06	273,400	269,487	3,914	98.6	1.4
					94/07	510,815	499,397	11,417	97.8	2.2
					94/08	492,219	485,541	6,678	98.6	1.4
					94/09	261,336	253,610	7,727	97.0	3.0
					94/10	334,000	324,229	9,771	97.1	2.9
					94/11	366,923	358,061	8,862	97.6	2.4
					94/12	555,563	535,978	19,585	96.5	3.5
*TOTAL SUB_POOL 01						4,181,363	4,105,426	75,937	1,180.5	19.5
				05	94/01	58,843	46,587	12,257	79.2	20.8
					94/02	38,539	37,884	655	98.3	1.7
					94/03	61,998	60,604	1,394	97.8	2.2
					94/04	55,066	53,979	1,088	98.0	2.0
					94/05	51,041	49,845	1,196	97.7	2.3
					94/06	82,350	81,144	1,206	98.5	1.5
					94/07	18,432	17,224	1,208	93.4	6.6
					94/08	42,823	40,873	1,951	95.4	4.6
					94/09	36,187	35,088	1,099	97.0	3.0
					94/10	30,445	29,575	870	97.1	2.9
					94/11	33,003	31,865	1,138	96.6	3.4
					94/12	51,426	50,424	1,002	98.1	1.9
*TOTAL SUB_POOL 05						560,155	535,092	25,063	1,147.0	53.0

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6611

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	01	06	94/01	54,358	53,675	683	98.7	1.3
				94/02	10,223	10,114	109	98.9	1.1
				94/03	14,784	14,694	90	99.4	.6
				94/04	14,875	14,787	88	99.4	.6
				94/05	19,092	19,007	85	99.6	.4
				94/06	16,530	16,439	91	99.5	.5
				94/07	13,111	13,021	90	99.3	.7
				94/08	11,776	11,679	97	99.2	.8
				94/09	11,997	11,910	88	99.3	.7
				94/10	27,320	27,231	89	99.7	.3
				94/11	26,764	26,672	93	99.7	.3
				94/12	28,617	28,538	79	99.7	.3
*TOTAL SUB_POOL 06					249,445	247,765	1,680	1,192.3	7.7
			07	94/01	7,872	215	7,657	2.7	97.3
				94/02	9,098	0	9,098	.0	100.0
				94/03	5,578	0	5,578	.0	100.0
				94/04	5,902	0	5,902	.0	100.0
				94/05	3,969	0	3,969	.0	100.0
				94/06	3,749	0	3,749	.0	100.0
				94/07	4,072	0	4,072	.0	100.0
				94/08	4,341	0	4,341	.0	100.0
				94/09	3,332	0	3,332	.0	100.0
				94/10	2,661	0	2,661	.0	100.0
				94/11	2,876	0	2,876	.0	100.0
				94/12	2,447	0	2,447	.0	100.0
*TOTAL SUB_POOL 07					55,896	215	55,681	2.7	1,197.3
			08	94/01	36,833	36,833	0	100.0	.0
				94/02	38,013	38,013	0	100.0	.0
				94/03	38,562	38,562	0	100.0	.0
				94/04	37,509	37,509	0	100.0	.0
				94/05	45,873	45,873	0	100.0	.0
				94/06	48,002	48,002	0	100.0	.0
				94/07	48,730	48,730	0	100.0	.0
				94/08	47,804	47,804	0	100.0	.0
				94/09	53,759	53,759	0	100.0	.0
				94/10	34,820	34,820	0	100.0	.0
				94/11	94,613	94,613	0	100.0	.0
				94/12	77,029	77,029	0	100.0	.0

FILENAME: FOCEXEC PYCPANHA RUN 06/29/95

(2)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 08					601,547	601,547	0	1,200.0	.0
FL	66110000	01	09	94/01	23,670	12,391	11,279	52.3	47.7
				94/02	40,598	21,899	18,699	53.9	46.1
				94/03	55,595	30,785	24,810	55.4	44.6
				94/04	54,280	28,397	25,883	52.3	47.7
				94/05	61,642	37,095	24,547	60.2	39.8
				94/06	91,087	43,162	47,926	47.4	52.6
				94/07	46,997	30,265	16,732	64.4	35.6
				94/08	66,921	32,429	34,492	48.5	51.5
				94/09	65,709	40,267	25,442	61.3	38.7
				94/10	46,294	26,288	20,006	56.8	43.2
				94/11	448,868	347,025	101,843	77.3	22.7
				94/12	196,317	110,733	85,584	56.4	43.6
*TOTAL SUB_POOL 09					1,197,980	768,735	437,244	686.2	513.8
			10	94/01	15,207	13,208	1,999	86.9	13.1
				94/02	22,786	19,432	3,354	85.3	14.7
				94/03	24,028	20,154	3,874	83.9	16.1
				94/04	20,432	16,540	3,893	80.9	19.1
				94/05	20,852	15,852	4,999	76.0	24.0
				94/06	21,772	16,328	5,444	75.0	25.0
				94/07	4,822	4,416	406	91.6	8.4
				94/08	4,688	4,270	418	91.1	8.9
				94/09	4,953	4,488	465	90.6	9.4
				94/10	4,084	3,634	450	89.0	11.0
				94/11	4,446	4,003	443	90.0	10.0
				94/12	14,534	14,133	401	97.2	2.8
*TOTAL SUB_POOL 10					162,604	136,459	26,145	1,037.5	162.5
			11	94/01	6,246	262	5,984	4.2	95.8
				94/02	3,589	733	2,855	20.4	79.6
				94/03	14,909	1,936	12,973	13.0	87.0
				94/04	11,001	949	10,052	8.6	91.4
				94/05	117,259	63	117,196	.1	99.9
				94/06	107,577	0	107,577	.0	100.0
				94/07	56,093	0	56,093	.0	100.0
				94/08	112,442	0	112,442	.0	100.0
				94/09	43,462	0	43,462	.0	100.0
				94/10	47,486	0	47,486	.0	100.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

3

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	01	11	94/11	-17,680	0	-17,680	.0	100.0
				94/12	17,375	0	17,375	.0	100.0
*TOTAL SUB_POOL 11					519,757	3,943	515,814	46.3	1,153.7
			12	94/01	20,862	20,862	0	100.0	.0
				94/02	36,227	36,227	0	100.0	.0
				94/03	55,032	55,032	0	100.0	.0
				94/04	39,489	39,489	0	100.0	.0
				94/05	57,446	57,446	0	100.0	.0
				94/06	83,237	83,237	0	100.0	.0
				94/07	55,775	55,775	0	100.0	.0
				94/08	64,226	64,226	0	100.0	.0
				94/09	58,268	58,268	0	100.0	.0
				94/10	57,668	57,668	0	100.0	.0
				94/11	85,978	85,978	0	100.0	.0
				94/12	86,088	86,088	0	100.0	.0
*TOTAL SUB_POOL 12					700,295	700,295	0	1,200.0	.0
			13	94/01	61,987	58,773	3,214	94.8	5.2
				94/02	65,554	63,337	2,217	96.6	3.4
				94/03	90,458	84,645	5,813	93.6	6.4
				94/04	68,152	65,346	2,806	95.9	4.1
				94/05	71,464	69,060	2,404	96.6	3.4
				94/06	94,244	91,120	3,123	96.7	3.3
				94/07	148,690	146,616	2,074	98.6	1.4
				94/08	95,838	93,473	2,365	97.5	2.5
				94/09	71,555	70,079	1,476	97.9	2.1
				94/10	47,444	46,333	1,112	97.7	2.3
				94/11	59,166	58,320	846	98.6	1.4
				94/12	62,771	61,937	834	98.7	1.3
*TOTAL SUB_POOL 13					937,322	909,039	28,283	1,163.2	36.8
			14	94/01	3,029	2,531	498	83.6	16.4
				94/02	4,362	3,904	459	89.5	10.5
				94/03	4,836	4,336	500	89.7	10.3
				94/04	2,845	2,298	547	80.8	19.2
				94/05	2,742	2,229	513	81.3	18.7
				94/06	2,982	2,429	553	81.5	18.5
				94/07	3,506	3,009	497	85.8	14.2

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	01	14	94/08	3,197	2,800	397	87.6	12.4
				94/09	2,885	2,643	242	91.6	8.4
				94/10	2,593	2,348	244	90.6	9.4
				94/11	3,152	2,912	240	92.4	7.6
				94/12	3,785	3,541	244	93.6	6.4
*TOTAL SUB_POOL 14					39,914	34,980	4,934	1,047.6	152.2
			15	94/01	1,536	0	1,536	.0	100.0
				94/02	4,335	0	4,335	.0	100.0
				94/03	2,706	0	2,706	.0	100.0
				94/04	2,379	0	2,379	.0	100.0
				94/05	2,332	0	2,332	.0	100.0
				94/06	2,167	0	2,167	.0	100.0
				94/07	362	0	362	.0	100.0
				94/08	1,030	0	1,030	.0	100.0
				94/09	369	0	369	.0	100.0
				94/10	327	0	327	.0	100.0
				94/11	390	0	390	.0	100.0
				94/12	336	0	336	.0	100.0
*TOTAL SUB_POOL 15					18,271	0	18,271	.0	1,200.0
			16	94/01	26,828	26,828	0	100.0	.0
				94/02	28,591	28,591	0	100.0	.0
				94/03	29,547	29,547	0	100.0	.0
				94/04	26,711	26,711	0	100.0	.0
				94/05	34,828	34,828	0	100.0	.0
				94/06	45,912	45,912	0	100.0	.0
				94/07	6,863	6,863	0	100.0	.0
				94/08	28,007	28,007	0	100.0	.0
				94/09	14,930	14,930	0	100.0	.0
				94/10	13,307	13,307	0	100.0	.0
				94/11	21,210	21,210	0	100.0	.0
				94/12	27,384	27,384	0	100.0	.0
*TOTAL SUB_POOL 16					304,118	304,118	0	1,200.0	.0
			17	94/04	6,149	6,149	0	100.0	.0
				94/05	8,060	8,060	0	100.0	.0
				94/06	5,536	5,536	0	100.0	.0
				94/07	7,574	7,574	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	01	17	94/08	8,749	8,749	0	100.0	.0
				94/09	9,910	9,910	0	100.0	.0
				94/10	11,244	11,244	0	100.0	.0
				94/11	8,832	8,832	0	100.0	.0
				94/12	11,528	11,528	0	100.0	.0
*TOTAL SUB_POOL 17					77,581	77,581	0	900.0	.0
			18	94/04	3,731	3,731	0	100.0	.0
				94/05	5,524	5,524	0	100.0	.0
				94/06	6,530	6,530	0	100.0	.0
				94/07	5,244	5,244	0	100.0	.0
				94/08	10,660	10,660	0	100.0	.0
				94/09	6,004	6,004	0	100.0	.0
				94/10	5,747	5,747	0	100.0	.0
				94/11	5,357	5,357	0	100.0	.0
				94/12	5,026	5,026	0	100.0	.0
*TOTAL SUB_POOL 18					53,824	53,824	0	900.0	.0
			20	94/01	6,457	6,457	0	100.0	.0
				94/02	23,777	23,777	0	100.0	.0
				94/03	8,362	8,362	0	100.0	.0
				94/04	187	187	0	100.0	.0
				94/05	1,759	1,759	0	100.0	.0
				94/06	3,186	3,186	0	100.0	.0
				94/07	1,655	1,655	0	100.0	.0
				94/08	5,655	5,655	0	100.0	.0
				94/09	3,541	3,541	0	100.0	.0
				94/10	3,442	3,442	0	100.0	.0
				94/11	-267	-267	0	100.0	.0
				94/12	2,326	2,326	0	100.0	.0
*TOTAL SUB_POOL 20					60,079	60,079	0	1,200.0	.0
			21	94/01	6,682	6,682	0	100.0	.0
				94/02	7,950	7,653	297	96.3	3.7
				94/03	7,031	6,611	420	94.0	6.0
				94/04	6,802	6,346	455	93.3	6.7
				94/05	6,797	6,253	544	92.0	8.0
				94/06	7,438	7,009	429	94.2	5.8
				94/07	10,645	9,832	813	92.4	7.6

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COS. POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110008	01	21	94/08	11,272	10,254	1,018	91.0	9.0
				94/09	12,178	10,983	1,195	90.2	9.8
				94/10	10,195	9,243	952	90.7	9.3
				94/11	12,475	11,426	1,049	91.6	8.4
				94/12	29,724	28,794	930	96.9	3.1
*TOTAL SUB_POOL 21					129,188	121,087	8,102	1,122.5	77.5
			22	94/01	1,106	1,106	0	100.0	.0
				94/02	2,924	2,924	0	100.0	.0
				94/03	4,435	4,435	0	100.0	.0
				94/04	3,908	3,908	0	100.0	.0
				94/05	4,938	4,938	0	100.0	.0
				94/06	4,142	4,142	0	100.0	.0
				94/07	5,912	5,912	0	100.0	.0
				94/08	5,602	4,999	603	89.2	10.8
				94/09	9,486	8,731	754	92.0	8.0
				94/10	6,182	5,376	806	87.0	13.0
				94/11	5,157	4,478	679	86.8	13.2
				94/12	5,642	4,965	677	88.0	12.0
*TOTAL SUB_POOL 22					59,434	55,916	3,519	1,143.1	56.9
			23	94/01	8,509	8,509	0	100.0	.0
				94/02	7,169	7,169	0	100.0	.0
				94/03	7,319	7,319	0	100.0	.0
				94/04	6,854	6,854	0	100.0	.0
				94/05	7,279	7,279	0	100.0	.0
				94/06	5,696	5,696	0	100.0	.0
				94/07	4,366	4,366	0	100.0	.0
				94/08	4,563	4,563	0	100.0	.0
				94/09	5,387	5,387	0	100.0	.0
				94/10	5,242	5,242	0	100.0	.0
				94/11	3,873	3,873	0	100.0	.0
				94/12	5,938	5,938	0	100.0	.0
*TOTAL SUB_POOL 23					72,197	72,197	0	1,200.0	.0
			24	94/01	417,582	290,049	127,533	69.5	30.5
				94/02	626,859	289,041	337,818	46.1	53.9
				94/03	529,689	251,275	278,414	47.4	52.6
				94/04	586,921	294,104	292,816	50.1	49.9

FILENAME: FOCEXEC PVCPANMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	01	24	94/05	485,820	313,560	172,260	64.5	35.5
				94/06	469,890	342,398	126,692	73.0	27.0
				94/07	490,745	405,599	85,146	82.6	17.4
				94/08	443,156	389,893	53,263	88.0	12.0
				94/09	469,576	426,251	43,325	90.8	9.2
				94/10	315,360	290,812	24,547	92.2	7.8
				94/11	494,364	452,471	41,893	91.5	8.5
				94/12	491,488	449,384	42,104	91.4	8.6
*TOTAL SUB_POOL 24					5,820,649	4,194,836	1,625,812	887.2	312.8
			25	94/01	66,113	62,225	3,887	94.1	5.9
				94/02	44,581	41,991	2,590	94.2	5.8
				94/03	59,791	59,471	320	99.5	.5
				94/04	66,816	66,620	196	99.7	.3
				94/05	93,113	92,442	671	99.3	.7
				94/06	159,006	158,325	681	99.6	.4
				94/07	159,515	158,343	1,172	99.3	.7
				94/08	203,399	200,492	2,907	98.6	1.4
				94/09	97,598	95,417	2,181	97.8	2.2
				94/10	146,824	144,832	1,992	98.6	1.4
				94/11	106,645	103,493	3,152	97.0	3.0
				94/12	281,334	274,094	7,240	97.4	2.6
*TOTAL SUB_POOL 25					1,484,735	1,457,745	26,989	1,175.0	25.0
*TOTAL CP 01					17,286,355	14,432,881	2,853,474	19,631.3	4,968.7
		02	01	94/01	45,911	45,665	246	99.5	.5
				94/02	53,237	53,083	154	99.7	.3
				94/03	-27,530	-27,335	-195	99.3	.7
				94/04	68,027	67,736	291	99.6	.4
				94/05	89,783	89,123	660	99.3	.7
				94/06	187,655	184,968	2,686	98.6	1.4
				94/07	98,935	96,723	2,211	97.8	2.2
				94/08	202,771	200,020	2,751	98.6	1.4
				94/09	125,007	121,311	3,696	97.0	3.0
				94/10	124,142	120,510	3,632	97.1	2.9
				94/11	145,019	141,517	3,503	97.6	2.4
				94/12	239,272	230,837	8,435	96.5	3.5
*TOTAL SUB_POOL 01					1,352,230	1,324,159	28,071	1,180.5	19.5

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	02	03	94/01	29,532	26,157	3,376	88.6	11.4
				94/02	4,786	4,711	75	98.4	1.6
				94/03	5,613	5,504	108	98.1	1.9
				94/04	3,618	3,557	61	98.3	1.7
				94/05	3,573	3,508	65	98.2	1.8
				94/06	3,514	3,468	46	98.7	1.3
				94/07	3,856	3,697	159	95.9	4.1
				94/08	4,150	3,995	156	96.3	3.7
				94/09	5,710	5,570	141	97.5	2.5
				94/10	17,255	16,968	286	98.3	1.7
				94/11	3,168	3,103	65	97.9	2.1
				94/12	2,943	2,903	40	98.7	1.3
*TOTAL SUB_POOL 03					87,719	83,141	4,578	1,164.9	35.1
			04	94/01	37,823	31,345	6,478	82.9	17.1
				94/02	34,125	27,535	6,590	80.7	19.3
				94/03	73,895	64,557	9,338	87.4	12.6
				94/04	31,065	26,842	4,223	86.4	13.6
				94/05	40,064	36,873	3,190	92.0	8.0
				94/06	28,282	26,233	2,049	92.8	7.2
				94/07	75,794	69,948	5,845	92.3	7.7
				94/08	39,273	36,004	3,269	91.7	8.3
				94/09	101,638	95,706	5,932	94.2	5.8
				94/10	37,081	34,449	2,633	92.9	7.1
				94/11	186,604	181,099	5,505	97.0	3.0
				94/12	230,011	222,930	7,081	96.9	3.1
*TOTAL SUB_POOL 04					915,655	853,521	62,134	1,087.1	112.9
			05	94/01	5,140	3,385	1,756	65.8	34.2
				94/02	8,740	5,699	3,041	65.2	34.8
				94/03	7,969	5,098	2,871	64.0	36.0
				94/04	7,505	4,514	2,991	60.1	39.9
				94/05	9,597	6,160	3,437	64.2	35.8
				94/06	9,708	5,117	4,591	52.7	47.3
				94/07	7,144	4,781	2,363	66.9	33.1
				94/08	5,501	2,819	2,682	51.2	48.8
				94/09	4,777	3,026	1,752	63.3	36.7
				94/10	3,822	2,270	1,552	59.4	40.6
				94/11	5,570	4,313	1,257	77.4	22.6
				94/12	4,465	2,644	1,821	59.2	40.8

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 05					79,937	49,825	30,111	749.6	450.4
FL	66110000	02	06	94/01	28,681	22,350	6,331	77.9	22.1
				94/02	19,089	17,720	1,369	92.8	7.2
				94/03	22,918	18,667	4,251	81.5	18.5
				94/04	39,806	31,881	7,925	80.1	19.9
				94/05	26,666	8,778	17,888	32.9	67.1
				94/06	37,276	16,261	21,015	43.6	56.4
				94/07	41,962	20,921	21,040	49.9	50.1
				94/08	54,999	19,994	35,005	36.4	63.6
				94/09	162,427	93,033	69,393	57.3	42.7
				94/10	50,585	27,742	22,843	54.8	45.2
				94/11	46,764	58,870	-12,106	125.9	-25.9
				94/12	128,625	107,024	21,601	83.2	16.8
*TOTAL SUB_POOL 06					659,799	443,242	216,557	816.3	383.7
			07	94/01	51,151	48,231	2,920	94.3	5.7
				94/02	55,824	53,688	2,136	96.2	3.8
				94/03	60,751	56,726	4,025	93.4	6.6
				94/04	65,768	62,662	3,107	95.3	4.7
				94/05	70,300	67,537	2,763	96.1	3.9
				94/06	114,628	110,294	4,334	96.2	3.8
				94/07	51,628	50,755	872	98.3	1.7
				94/08	14,026	13,634	391	97.2	2.8
				94/09	49,048	47,917	1,132	97.7	2.3
				94/10	47,653	46,361	1,292	97.3	2.7
				94/11	48,164	47,325	839	98.3	1.7
				94/12	113,935	112,089	1,846	98.4	1.6
*TOTAL SUB_POOL 07					742,875	717,219	25,656	1,158.5	41.5
			08	94/01	27,624	26,128	1,496	94.6	5.4
				94/02	31,261	27,146	4,115	86.8	13.2
				94/03	33,906	31,061	2,845	91.6	8.4
				94/04	29,642	27,217	2,425	91.8	8.2
				94/05	39,719	37,226	2,493	93.7	6.3
				94/06	59,395	56,718	2,677	95.5	4.5
				94/07	31,436	29,859	1,577	95.0	5.0
				94/08	23,024	22,207	817	96.5	3.5
				94/09	34,080	33,258	821	97.6	2.4
				94/10	31,697	30,936	761	97.6	2.4

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTANT $	REG $	NR $	REG RATIO	NR RATIO
FL	66110000	02	08	94/11	33,394	32,791	603	98.2	1.8
				94/12	39,285	38,809	476	98.8	1.2
*TOTAL SUB_POOL 08					414,461	393,355	21,107	1,137.7	62.3
			09	94/04	1,573	1,573	0	100.0	.0
				94/05	1,647	1,647	0	100.0	.0
				94/06	2,422	2,422	0	100.0	.0
				94/07	4,273	4,273	0	100.0	.0
				94/08	7,931	7,931	0	100.0	.0
				94/09	8,362	8,362	0	100.0	.0
				94/10	7,988	7,988	0	100.0	.0
				94/11	6,777	6,777	0	100.0	.0
				94/12	7,948	7,948	0	100.0	.0
*TOTAL SUB_POOL 09					48,912	48,912	0	900.0	.0
			11	94/01	227,234	157,835	69,399	69.5	30.5
				94/02	196,110	90,425	105,685	46.1	53.9
				94/03	214,291	101,656	112,635	47.4	52.6
				94/04	208,444	104,451	103,994	50.1	49.9
				94/05	147,160	94,981	52,179	64.5	35.5
				94/06	187,425	136,805	50,620	73.0	27.0
				94/07	223,251	184,517	38,735	82.6	17.4
				94/08	302,100	265,790	36,310	88.0	12.0
				94/09	51,365	46,625	4,739	90.8	9.2
				94/10	311,536	287,286	24,250	92.2	7.8
				94/11	296,330	271,219	25,111	91.5	8.5
				94/12	293,576	268,426	25,150	91.4	8.6
*TOTAL SUB_POOL 11					2,658,822	2,010,016	648,806	887.2	312.8
*TOTAL CP 02					6,960,410	5,923,390	1,037,020	9,081.8	1,418.2
*TOTAL ACCOUNT 66110000					24,246,765	20,356,270	3,890,495	28,713.1	6,386.9
	66120000	01	01	94/01	-738,059	-737,253	-806	99.9	.1
*TOTAL SUB_POOL 01					-738,059	-737,253	-806	99.9	.1
			02	94/01	538,453	537,646	806	99.9	.1
				94/02	339,389	339,389	0	100.0	.0
				94/03	283,634	282,625	1,008	99.6	.4
				94/04	263,535	262,229	1,306	99.5	.5

14

45-6
1

INDEX

EXHIBITS

GENERAL

1.01 The following accounts are Customer Operations Expense accounts.

ACCOUNT 6611 - PRODUCT MANAGEMENT

2.01 Account 6611 contains expenses incurred in performing administrative activities related to marketing products and services. It includes competitive analysis, product and service identification and specification, test market planning, demand and forecasting, product life cycle analysis, pricing analysis, identification and establishment of distribution channels.

2.02 The following inputs are used in this account:

CISSP
TRCFC

2.03.1 Product Management expenses are assigned to the proper Cost Pool and Subpool based on job function code (JFC) and responsibility code charged (RCC). The CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of Product Management expenses

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by Business Segment. Any product management expenses journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit A contains a mapping of the RCC/JFC to CP/SP for the Product Management account.

2.03.2 The Business Segments for which product management expenses are segregated are: Consumer, Small Business, Complex Business, Public, Operator Services, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on the standard assignment of Business Segment Indicators, refer to Part 13, Section 7. Exhibit B contains a chart of how the Business Segment Indicators are assigned by CP/SP in CSS for the Product Management account.

2.03.3 Account 6611 consists of the following cost pools / subpools:

CP01 SP01 Direct Regulated/Nonregulated - Complex Business Product Management
CP01 SP02 through CP01 SP04 Reserved
CP01 SP05 Direct Regulated/Nonregulated - Small Business Product and Market Management Product Specific
CP01 SP06 Direct Regulated/Nonregulated - Small Business Product and Market Management Support
CP01 SP07 Direct Regulated/Nonregulated - Small Business Product Development and Planning Product Specific
CP01 SP08 Direct Regulated/Nonregulated Small Business Product Development and Planning Nonproduct Specific
CP01 SP09 Direct Regulated/Nonregulated - Consumer Product and Market Management Product Specific
CP01 SP10 Direct Regulated/Nonregulated - Consumer Product and Market Management Support
CP01 SP11 Direct Regulated/Nonregulated - Consumer Product Development and Planning Product Specific
CP01 SP12 Direct Regulated/Nonregulated - Consumer Product Development and Planning Nonproduct Specific
CP01 SP13 Direct Regulated/Nonregulated - Carrier Product and Market Management Product Specific
CP01 SP14 Direct Regulated/Nonregulated - Carrier Product and Market Management Support
CP01 SP15 Direct Regulated/Nonregulated - Carrier Product Development and Planning Product Specific

CP01 SP16 Direct Regulated/Nonregulated Carrier Product Development and Planning Nonproduct Specific
CP01 SP17 Direct Regulated/Nonregulated - Operator Services Product and Market Management Product Specific
CP01 SP18 Direct Regulated/Nonregulated - Operator Services Product and Market Management Support
CP01 SP19 Direct Regulated/Nonregulated - Operator Services Product Development and Planning Product Specific
CP01 SP20 Direct Regulated/Nonregulated Operator Services Product Development and Planning Nonproduct Specific
CP01 SP21 Direct Regulated/Nonregulated - Public Product and Market Management Product Specific
CP01 SP22 Direct Regulated/Nonregulated - Public Product and Market Management Support
CP01 SP23 Direct Regulated/Nonregulated - Public Product Management - Information Systems, Financial Planning and Measurements
CP01 SP24 Direct Regulated/Nonregulated Product Management Nonsegment Specific
CP01 SP25 Direct Regulated/Nonregulated BBS Product Management Overheads
CP02 SP01 General Marketing - Complex Business General Support for Product Management
CP02 SP03 General Marketing - Small Business General Support for Product and Market Management
CP02 SP04 General Marketing - Small Business General Support for Product Development and Planning
CP02 SP05 General Marketing - Consumer General Support for Product and Market Management
CP02 SP06 General Marketing - Consumer General Support for Product Development and Planning
CP02 SP07 General Marketing - Carrier General Support for Product and Market Management
CP02 SP08 General Marketing - Carrier General Support for Product Development and Planning
CP02 SP09 General Marketing - Operator Services General Support for Product and Market Management
CP02 SP10 General Marketing - Operator Services General Support for Product Development and Planning
CP02 SP11 General Marketing Support Nonsegment Specific

2.04.1 CP01 SP01 contains all Complex Business direct regulated/nonregulated Product Management expense billed from BellSouth Business Systems (BBS).

2.04.2 CP01 SP01 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to nonregulated products based on the prior month Complex Business

Customer Operations Unit Sales, Advertising and Customer Services expenses (Account 6612, 6613, and 6623). Complex Business Customer Operations Unit expenses in these accounts are identified by Business Segment Indicators of CN.

2.05.1 CP01 SP05 through CP01 SP23 are segregated by business segment, excluding Complex Business, in the following expense categories:

Product and Market Management Product Specific
Product and Market Management Support
Product Development and Planning Product Specific
Product Development and Planning Nonproduct Specific

Exhibit B provides the mapping of RC/JFC to each of the CP/SPs. All of these subpools are directly assigned.

2.06.1 CP01 SP24 contains all direct regulated/nonregulated Product Management expenses that are not segment specific including the Forecasting and Rates and Tariffs product management expenses.

2.06.2 CP01 SP24 is directly assigned.

2.07.1 CP01 SP25 contains all direct regulated/nonregulated BBS Overheads associated with BBS Product Management expenses.

2.07.2 CP01 SP25 is allocated to nonregulated products using the CSS Account 6611 BBS Overhead Allocator factors. For more information on the development of these factors refer to Part 12, Section 7, Subsection 1.

2.08.1 CP02 SP01 contains the Complex Business Customer Operations Unit General Marketing Support for Product Management expenses billed from BBS.

2.08.2 CP02 SP01 is allocated to regulated/nonregulated products based on the direct regulated/nonregulated Complex Business Product Management expenses (Account 6611 CP01 SP01).

2.09.1 CP02 SP03 through CP02 SP10 are aligned by segment, excluding the Complex Business and Public segments, by the following expense groupings:

General Support for Product and Market Management
General Support for Product Development and Planning

The expenses in these CP/SPs are allocated to nonregulated and regulated based on the corresponding direct regulated and nonregulated product management expenses in CP01 for the segment as noted below:

CP/SP	Segment	Assigned to Nonregulated/ Regulated based on:
CP02 SP03	Small Business	CP01 SP05 and CP01 SP06
CP02 SP04	Small Business	CP01 SP07 and CP01 SP08
CP02 SP05	Consumer	CP01 SP09 and CP01 SP10
CP02 SP06	Consumer	CP01 SP11 and CP01 SP12
CP02 SP07	Carrier	CP01 SP13 and CP01 SP14
CP02 SP08	Carrier	CP01 SP15 and CP01 SP16
CP02 SP09	Operator Services	CP01 SP17 and CP01 SP18
CP02 SP10	Operator Services	CP01 SP19 and CP01 SP20

2.10.1 CP02 SP11 contains the General Marketing Support expenses that are not segment specific including the Product Management support expenses for Forecasting and Rates and Tariffs.

2.10.2 CP02 SP11 is allocated to regulated/nonregulated products based on the direct regulated/nonregulated Nonsegment Specific Product Management expenses (Account 6611 CP01 SP24).

ACCOUNT 6612 - SALES

3.01 Account 6612 contains costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

3.02 The following inputs are used in this account:

CISSP
TRCFC
TDACAT
BBS

3.03.1 Sales expenses are assigned to the proper Cost Pool and Subpool based on JFC and RCC. The CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of Sales expenses by Business Segment. Additionally, the Premises Sales are segregated by Sales Channel to provide sales channel management information. Any sales expenses journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP

based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit C contains a mapping of RCC/JFC to CP/SP for the Sales account.

3.03.2 The Business Segments for which sales expenses are segregated are: Consumer, Small Business, Complex Business (Premises), Public, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment assignment logic. For more information on the standard assignment of Business Segment Indicators, refer to Part 13, Section 7. Exhibit D contains a chart of how the Business Segment Indicators are assigned for the Sales Account.

3.03.3 Account 6612 consists of the following cost pools/subpools:

CP01 SP02 Premises Sales - National/Regional Accounts Division
CP01 SP03 Premises Sales - Customer Solutions
CP01 SP04 Premises Sales - Single State/Multistate Sales
CP01 SP05 Premises Sales - Sales Implementation
CP01 SP06 Premises Sales - Federal Government
CP04 SP01 General Sales - General Sales
CP04 SP02 General Sales - Training
CP05 SP01 Direct Regulated/Nonregulated - Semipublic Sales
CP05 SP02 Direct Regulated/Nonregulated - Public Sales
CP05 SP03 Direct Regulated/Nonregulated - Telemarketing Center Sales (Small Business Segment)
CP05 SP04 Direct Regulated/Nonregulated - Carrier Sales
CP05 SP05 Direct Regulated/Nonregulated - Direct Market Centers (Consumer Business Segment)
CP05 SP06 Direct Regulated/Nonregulated - Paging Agent Commissions
CP05 SP07 Direct Regulated/Nonregulated - Authorized Sales and NCAP Commissions and Sales Support
CP05 SP09 Direct Regulated/Nonregulated - Bellcore Billing for BBS Training
CP05 SP10 Direct Regulated/Nonregulated - Billing Between Affiliates
CP05 SP11 Direct Regulated/Nonregulated - BBS Overheads for Sales
CP05 SP12 Direct Regulated/Nonregulated - Wireless Sales

3.04.1 CP01 contains all the direct regulated/nonregulated Premises Sales expense billed from BBS each month. BBS Premises Sales billing is identified by sales channel. The

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COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE	
CP01 SP01 Direct R/NR Complex Business Product and Market Mgmt	X - Complex Business	0600 060099 06XXXX	
CP01 SP05 Direct R/NR Small Bus. Product and Market Mgmt Product Specific	W - Small Business	0600 0610 0600XX 0610XX	
CP01 SP06 Direct R/NR Small Bus. Product and Market Mgmt Support	W - Small Business	060B 061B 060BXX 061BXX	
CP01 SP07 Direct R/NR Small Bus. Product Dev. and Planning Product Specific	W - Small Business	0624XX 0625XX 0626XX 062BXX	0690XX 0695XX 0696XX 069BXX
CP01 SP08 Direct R/NR Small Bus. Product Dev. and Planning Nonproduct Specific	W - Small Business	0620 0621 0622 0623 0624 0625	0626 062B 0690 0695 0696 069B
CP01 SP09 Direct R/NR Consumer Product and Market Mgmt Product Specific	C - Consumer	0630 0643 0630XX 0643XX	
CP01 SP10 Direct R/NR Consumer Product and Market Mgmt Support	C - Consumer	063B 064B 063BXX 064BXX	
CP01 SP11 Direct R/NR Consumer Product Dev. and Planning Product Specific	C - Consumer	0655XX 0656XX 0690XX 0695XX 0696XX 069BXX	
CP01 SP12 Direct R/NR Consumer Product Dev. and Planning Nonproduct Specific	C - Consumer	0650 0651 0652 0653 0654 0655	0656 065B 0690 0695 0696 069B

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE	
CP01 SP13 Direct R/NR Carrier Product and Market Mgmt Product Specific	K - Carrier	0600 0610 0600XX 0610XX	
CP01 SP14 Direct R/NR Carrier Product and Market Mgmt Support	K - Carrier	060B 061B 060BXX 061BXX	
CP01 SP15 Direct R/NR Carrier Product Dev. and Planning Product Specific	K - Carrier	062BXX 0624XX 0625XX 0626XX 0690XX 0695XX 0696XX 069BXX	
CP01 SP16 Direct R/NR Carrier Product Dev. and Planning Nonproduct Specific	K - Carrier	0620 0621 0622 0623 0624 0625	0626 062B 0690 0695 0696 069B
CP01 SP17 Direct R/NR Operator Services Product and Market Mgmt Product Specific	K04 - Operator Services	0600 0610 0600XX 0610XX 0630 0630XX 0643 0643XX	
CP01 SP18 Direct R/NR Operator Services Product and Market Mgmt Support	K04 - Operator Services	060B 061B 060BXX 061BXX 063B 063BXX 064B 064BXX	

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE	
CP01 SP19 Direct R/NR Operator Services Product Dev. and Planning Product Specific	K04 - Operator Services	0624XX 0625XX 0626XX 062BXX 0655XX 0656XX 0690XX 0695XX 0696XX 069BXX	
CP01 SP20 Direct R/NR Operator Services Product Dev. and Planning Nonproduct Specific	K04 - Operator Services	0620 0621 0622 0623 0624 0625 0626 062B 0650 0651	0652 0653 0654 0655 0656 065B 0690 0695 0696 069B
CP01 SP21 Direct R/NR Public Product and Market Mgmt Product Specific	K - Public	0660 0661 0670 0671 0660XX 0661XX 0670XX 0671XX	
CP01 SP22 Direct R/NR Public Product and Market Mgmt Support	K - Public	066BXX 066G 067G	
CP01 SP23 Direct R/NR Public Product Mgmt - Info. Systems, Fin Planning & Measurements	K - Public	0680 0681 0682 068G	
CP01 SP24 Direct R/NR Nonsegment Specific	Any RCC Any Non-Marketing RCC not beginning with C, X, K, or W	0400 040B 0463 046B 0400XX 040BXX	0463XX 046BXX 56C0 566Q 06XX 06XXXX
CP01 SP25 Direct R/NR BBS Overheads	X0Q99000 - Complex Business	0600 060099	

Aug 1994

(3)

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE
CP02 SP01 Complex Bus. General Prod. and Mkt. Mgmt Support	X - Complex Business	060G
CP02 SP03 Small Bus. General Prod. and Mkt. Mgmt Support	W - Small Business	060G 061G
CP02 SP04 Small Bus. General Prod. Dev. and Planning Support	W - Small Business	062G 069G
CP02 SP05 Consumer General Prod. and Mkt. Mgmt Support	C - Consumer	063G 064G
CP02 SP06 Consumer General Prod. Dev. and Planning Support	C - Consumer	065G 069G
CP02 SP07 Carrier General Prod. and Mkt. Mgmt Support	K - Carrier	060G 061G
CP02 SP08 Carrier General Prod. Dev. and Planning Support	K - Carrier	062G 069G
CP02 SP09 Operator Services Product and Mkt. Mgmt Support	K - Operator Services	060G 061G 063G 064G
CP02 SP10 Operator Services Product Dev. and Planning Support	K - Operator Services	062G 065G 069G
CP02 SP11 General Marketing Nonsegment Specific	Any RCC not specified in any other CP/SP.	040G 046G 060G 061G 062G 063G 064G 065G 069G

This chart details how the Cost Pools and Subpools in Account 6611 are assigned to Business Segments.

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP01	BSI1 = C BSI2 = Blank		
CP01 SP05	BSI1 = S BSI2 = Blank		
CP01 SP06	BSI1 = S BSI2 = Blank		
CP01 SP07	BSI1 = S BSI2 = Blank		
CP01 SP08 Only Regulated Products			
CP01 SP09	BSI1 = R BSI2 = Blank		
CP01 SP10	BSI1 = R BSI2 = Blank		
CP01 SP11	BSI1 = R BSI2 = Blank		
CP01 SP12 Only Regulated Products			
CP01 SP13	BSI1 = Blank BSI2 = I		
CP01 SP14	BSI1 = Blank BSI2 = I		
CP01 SP15	BSI1 = Blank BSI2 = I		
CP01 SP16 Only Regulated Products			
CP01 SP17	BSI1 = Blank BSI2 = O		
CP01 SP18	BSI1 = Blank BSI2 = O		
CP01 SP19	BSI1 = Blank BSI2 = O		

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATIONS EXPENSE
EXHIBIT B: ACCOUNT 6611 CSS BUSINESS SEGMENT INDICATOR

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP20 Only Regulated Products			
CP01 SP21	BSI1 = P BSI2 = Blank		
CP01 SP22	BSI1 = P BSI2 = Blank		
CP01 SP23 Only Regulated Products			
CP01 SP24			X
CP01 SP25	BSI1 = C BSI2 = Blank		
CP02 SP01		BSI1 = C BSI2 = Blank	
CP02 SP03		BSI1 = S BSI2 = Blank	
CP02 SP04		BSI1 = S BSI2 = Blank	
CP02 SP05		BSI1 = R BSI2 = Blank	
CP02 SP06		BSI1 = R BSI2 = Blank	
CP02 SP07		BSI1 = Blank BSI2 = I	
CP02 SP08		BSI1 = Blank BSI2 = I	
CP02 SP09		BSI1 = Blank BSI2 = O	
CP02 SP10		BSI1 = Blank BSI2 = O	
CP02 SP11			X

AUG 2 2 1994

(6)

2.08 CP01 SP24 is allocated to product based on all Business Segment's prior month Sales, Product Advertising, and Customer Services expenses (Account 6612, 6613, and 6623).

2.09 CP01 SP25 is allocated to products using the PPS Account 6611 BBS Overhead Allocator factors. For more information of the development of these factors, refer to Section 12, Section 7, Subsection 2.

2.10 CP02 SP01 is allocated to products based on Account 6611 CP01 SP01, Direct Regulated Complex Business Product Management.

2.11 CP02 SP03 through CP02 SP10 are aligned by segment, excluding the Complex Business and Public segments, by the following expense groupings:

General Support for Product and Market Management
General Support for Product Development and Planning

The expenses in these CP/SPs are allocated to products based on the corresponding directly reported product management expenses in CP01 for the segment as noted below:

CP/SP	Business Segment	Assigned to Regulated Product based on:
CP02 SP03	Small Business	CP01 SP05 and CP01 SP06
CP02 SP04	Small Business	CP01 SP07 and CP01 SP08
CP02 SP05	Consumer	CP01 SP09 and CP01 SP10
CP02 SP06	Consumer	CP01 SP11 and CP01 SP12
CP02 SP07	Carrier	CP01 SP13 and CP01 SP14
CP02 SP08	Carrier	CP01 SP15 and CP01 SP16
CP02 SP09	Operator Services	CP01 SP17 and CP01 SP18
CP02 SP10	Operator Services	CP01 SP19 and CP01 SP20

2.12 CP02 SP11 is allocated to products based on Account 6611 CP01 SP24, Direct Regulated Nonsegment Specific Product Management expenses.

ACCOUNT 6612 - SALES

3.01 Account 6612 contains costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

3.02 The following inputs are used in this account:

CPAM
BBS
TPRORATE

3.03.1 The Business Segments for which sales expenses are segregated are: Consumer, Small Business, Complex Business (Premises), Public, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment assignment logic. For more information on the standard Business Segment Indicator assignment logic refer to Part 13, Section 7. Exhibit B contains a chart of how the Business Segment Indicators are assigned for the Sales Account.

3.03.2 Account 6612 consists of the following cost pools/subpools:

6612

CP01 SP02 Premises Sales - National/Regional Accounts Division
CP01 SP03 Premises Sales - Customer Solutions
CP01 SP04 Premises Sales - Single State/Multistate Sales
CP01 SP05 Premises Sales - Sales Implementation
CP01 SP06 Premises Sales - Federal Government
CP04 SP01 General Sales - General Sales
CP04 SP02 General Sales - Training
CP05 SP01 Direct Regulated - Semipublic Sales
CP05 SP02 Direct Regulated - Public Sales
CP05 SP03 Direct Regulated - Telemarketing Centers Sales (Small Business Segment)
CP05 SP04 Direct Regulated - Carrier Sales
CP05 SP05 Direct Regulated - Direct Market Centers (Consumer Business Segment)
CP05 SP06 Direct Regulated - Paging Agent Commissions
CP05 SP07 Direct Regulated - Authorized Sales Commissions and Sales Support
CP05 SP09 Direct Regulated - Bellcore Billing for BBS Training
CP05 SP10 Direct Regulated - Billing Between Affiliates
CP05 SP11 Direct Regulated - BBS Overheads for Sales
CP05 SP12 Direct Regulated - Wire Sales

3.04 CP01 SP02 through CP01 SP06 are allocated to product based on the ratio of hours reported by product in BBS on the BCI file for each sales channel (Sales channels 01 through 06). All BBS hours are accumulated by state, by sales channel, and by product. The individual product hours are divided by the total hours for each state/sales channel resulting in BBS ratios by product by state/sales channel.

2

These ratios are multiplied by the cost pool/subpool dollars for the assignment to regulated products.

3.05 CP04 SP01 is allocated to products based on the Account 6612 CP05 SP05, Direct Market Center Sales.

3.06 CP04 SP02 is allocated to products based on the Account 6612 CP01, Premises Sales.

3.07 CP05 SP01 is directly assigned to Public Services, Product 005.

3.08 CP05 SP02 is directly assigned to Public Telephone, Product 004.

3.09 CP05 SP03 is allocated to products based on product-specific ratios from TPRORATE. TPRORATE is updated quarterly to reflect the Telemarketing Center (TMC) sales activity. The TMC sales activity is extracted from the Sales Online System each quarter. These reports detail units of sales by product by state. Ratios are developed by comparing units of sales for each product to total units sold for the state. These ratios are used to allocate the TMC sales expenses to product. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

6612

3.10 CP05 SP04 is allocated to products based on CABSSTAT inward movement activity for the month. Movements by product are summed and ratios are developed for each product to total. CABS statistical data is identified by records with a USOC type field of 3.

3.11 CP05 SP05 is allocated to products based on product-specific ratios on TPRORATE. TPRORATE is updated quarterly to reflect the Direct Market Center (DMC) sales activity. The Direct Market Sales Center sales activity is extracted from the Sales Online System each quarter. These reports detail units of sales by product by state. Ratios are developed by comparing units of sales for each product to total units sold for the state. These ratios are used to allocate the DMC sales expenses to product. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

3.12 CP05 SP06 is directly assigned to Bellboy, Product 033.

3.13 CP05 SP07 is allocated to product using TPRORATE ratios that are based on the Authorized Sales Commissions (ASR) Commissions paid by product. BBS supplies the CSS/PPS Operations Staff with a ASR Commissions by Product report

3

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each month. The CSS/PPS Operations Staff uses the information to develop ratios by product. For more information on the use of the ASR Commissions report, refer to Part 4, Section 5, Subsection 2, Segment 2.

3.14 CP05 SP09 is allocated to product based on Account 6612 CP01, Premises Sales.

6612

3.15 CP05 SP10 is allocated to product based on Account 6612 CP01, Premises Sales.

3.16 CP05 SP11 is allocated to products using the PPS Account 6612 BBS Overhead Allocator factors. For more information refer to Part 12, Section 7, Subsection 2.

3.17 CP05 SP12 is assigned to Product 069, Cellular Interconnect.

ACCOUNT 6613 - PRODUCT ADVERTISING

4.01 Account 6613 contains expenses for commercial advertising activities that develop and implement promotional strategies to simulate the purchase of products and services. It excludes non-product type advertising such as corporate images, stock and bond issues, and employment advertising.

4.02 The following inputs are used in this account:

CPAM
TRCFC
TPRORATE

4.03.1 The Business Segments for which product advertising expenses are segregated are: Consumer, Small Business, Complex Business, Public, Operator Services, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on Business Segment Indicator assignment logic refer to Part 13, Section 7. Exhibit C contains a chart of how the Business Segment Indicators are assigned by CP/SP in PPS for the Product Advertising account.

4.03.2 Account 6613 consists of the following cost pools and subpools:

CP01 SP01 Direct Regulated - Complex Business
CP01 SP02 Direct Regulated - Small Business
CP01 SP03 Direct Regulated - Consumer

AUG 2 2 1994

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FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6.110000	02	08	94/11	33,394	32,791	603	98.2	1.8
				94/12	39,285	38,809	476	98.8	1.2
*TOTA' SUB_POOL 08					414,461	393,355	21,107	1,137.7	62.3
			09	94/04	1,573	1,573	0	100.0	.0
				94/05	1,647	1,647	0	100.0	.0
				94/06	2,422	2,422	0	100.0	.0
				94/07	4,273	4,273	0	100.0	.0
				94/08	7,931	7,931	0	100.0	.0
				94/09	8,362	8,362	0	100.0	.0
				94/10	7,988	7,988	0	100.0	.0
				94/11	6,777	6,777	0	100.0	.0
				94/12	7,940	7,940	0	100.0	.0
*TOTAL SUB_POOL 09					48,912	48,912	0	900.0	.0
			11	94/01	227,234	157,835	69,399	69.5	30.5
				94/02	196,110	90,425	105,685	46.1	53.9
				94/03	214,291	101,656	112,635	47.4	52.6
				94/04	208,444	104,451	103,994	50.1	49.9
				94/05	147,160	94,981	52,179	64.5	35.5
				94/06	187,425	136,805	50,620	73.0	27.0
				94/07	223,251	184,517	38,735	82.6	17.4
				94/08	302,100	265,790	36,310	88.0	12.0
				94/09	51,365	46,625	4,739	90.8	9.2
				94/10	311,536	287,286	24,250	92.2	7.8
				94/11	296,330	271,219	25,111	91.5	8.5
				94/12	293,576	268,426	25,150	91.4	8.6
*TOTAL SUB_POOL 11					2,658,822	2,010,016	648,806	887.2	312.8
*TOTAL CP 02					6,960,410	5,923,390	1,037,020	9,081.8	1,418.2
*TOTAL ACCOUNT 66110000					24,246,765	20,356,270	3,890,495	28,713.1	6,386.9
	66120000	01	01	94/01	-738,059	-737,253	-806	99.9	.1
*TOTAL SUB_POOL 01					-738,059	-737,253	-806	99.9	.1
			02	94/01	538,453	537,646	806	99.9	.1
				94/02	339,389	339,389	0	100.0	.0
				94/03	283,633	282,625	1,008	99.6	.4
				94/04	263,535	262,229	1,306	99.5	.5

6612

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

1

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66120000	01	02	94/05	212,075	211,114	961	99.5	.5
				94/06	227,310	227,310	0	100.0	.0
				94/07	294,352	294,352	0	100.0	.0
				94/08	292,855	291,224	1,631	99.4	.6
				94/09	360,133	358,117	2,016	99.4	.6
				94/10	279,326	279,280	47	100.0	.0
				94/11	302,470	301,598	872	99.7	.3
				94/12	129,403	128,352	1,050	99.2	.8
*TOTAL SUB_POOL 02					3,522,935	3,513,238	9,697	1,196.3	3.7
			03	94/02	693,246	693,246	0	100.0	.0
				94/03	184,683	183,244	1,439	99.2	.8
				94/04	272,795	271,058	1,737	99.4	.6
				94/05	253,386	251,561	1,825	99.3	.7
				94/06	232,371	231,170	1,201	99.5	.5
				94/07	271,629	270,875	754	99.7	.3
				94/08	166,252	166,252	0	100.0	.0
				94/09	310,744	310,744	0	100.0	.0
				94/10	229,550	224,007	5,543	97.6	2.4
				94/11	180,463	176,137	4,326	97.6	2.4
				94/12	222,409	208,244	14,165	93.6	6.4
*TOTAL SUB_POOL 03					3,017,528	2,986,537	30,991	1,085.9	14.1
			04	94/01	4,084,822	4,058,150	26,672	99.3	.7
				94/02	2,916,177	2,888,851	27,325	99.1	.9
				94/03	2,313,808	2,287,445	26,363	98.9	1.1
				94/04	2,639,709	2,611,440	28,269	98.9	1.1
				94/05	2,719,250	2,697,475	21,776	99.2	.8
				94/06	2,529,071	2,516,990	12,081	99.5	.5
				94/07	2,713,379	2,703,099	10,280	99.6	.4
				94/08	2,121,877	2,116,437	5,439	99.7	.3
				94/09	2,407,130	2,395,893	11,237	99.5	.5
				94/10	1,950,812	1,940,264	10,547	99.5	.5
				94/11	2,096,298	2,079,917	16,380	99.2	.8
				94/12	1,310,104	1,324,280	-14,176	101.1	-1.1
*TOTAL SUB_POOL 04					29,802,437	29,620,242	182,195	1,193.6	6.4
			05	94/02	1,140,173	1,108,886	31,287	97.3	2.7
				94/03	669,700	656,976	12,724	98.1	1.9

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(2)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66120000	01	05	94/04	596,603	587,693	8,910	98.5	1.5
				94/05	582,788	579,328	3,461	99.4	.6
				94/06	548,200	546,711	1,489	99.7	.3
				94/07	579,452	577,216	2,235	99.6	.4
				94/08	990,087	987,107	2,980	99.7	.3
				94/09	1,015,481	1,009,438	6,043	99.4	.6
				94/10	913,143	902,677	10,467	98.9	1.1
				94/11	933,803	924,448	9,355	99.0	1.0
				94/12	1,544,100	1,507,613	36,487	97.6	2.4
*TOTAL SUB_POOL 05					9,513,531	9,388,094	125,437	1,087.2	12.8
			06	94/02	141,176	141,176	0	100.0	.0
				94/03	207,673	207,673	0	100.0	.0
				94/04	165,168	165,168	0	100.0	.0
				94/05	93,254	93,254	0	100.0	.0
				94/06	105,101	105,101	0	100.0	.0
				94/07	101,493	101,493	0	100.0	.0
				94/08	60,503	60,503	0	100.0	.0
				94/09	59,624	58,823	801	98.7	1.3
				94/10	141,757	137,537	4,220	97.0	3.0
				94/11	118,350	115,224	3,126	97.4	2.6
				94/12	154,458	146,743	7,716	95.0	5.0
*TOTAL SUB_POOL 06					1,348,557	1,332,695	15,862	1,088.0	12.0
*TOTAL CP 01					46,466,929	46,103,554	363,375	5,750.9	49.1
		04	01	94/02	474	455	19	96.0	4.0
				94/03	106,696	101,093	5,603	94.7	5.3
				94/04	48,525	46,066	2,459	94.9	5.1
				94/05	29,824	28,088	1,736	94.2	5.8
				94/06	31,330	29,751	1,580	95.0	5.0
				94/07	163,873	154,937	8,937	94.5	5.5
				94/08	25,714	24,727	986	96.2	3.8
				94/09	40,989	39,006	1,983	95.2	4.8
				94/10	7,092	6,734	358	95.0	5.0
				94/12	281	271	10	96.6	3.4
*TOTAL SUB_POOL 01					454,799	431,129	23,670	952.3	47.7
			02	94/01	-4,005	-3,845	-160	96.0	4.0
				94/02	78,031	74,905	3,126	96.0	4.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(3)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66120000	04	02	94/03	122,458	116,026	6,431	94.7	5.3
				94/04	48,151	45,711	2,440	94.9	5.1
				94/05	64,562	60,805	3,758	94.2	5.8
				94/06	65,487	62,185	3,302	95.0	5.0
				94/07	217,098	205,259	11,839	94.5	5.5
				94/08	612,490	588,996	23,494	96.2	3.8
				94/09	274,861	261,562	13,298	95.2	4.8
				94/10	296,567	281,601	14,966	95.0	5.0
				94/11	62,702	60,091	2,611	95.8	4.2
				94/12	-297,461	-287,373	-10,088	96.6	3.4
*TOTAL SUB_POOL 02					1,540,940	1,465,924	75,016	1,144.1	55.9
*TOTAL CP 04					1,995,738	1,897,052	98,686	2,096.3	103.7
		05	01	94/02	60	60	0	100.0	.0
				94/03	1,108	1,108	0	100.0	.0
				94/04	1,037	1,037	0	100.0	.0
				94/05	1,134	1,134	0	100.0	.0
				94/06	1,077	1,077	0	100.0	.0
				94/07	1,017	1,017	0	100.0	.0
				94/08	1,231	1,231	0	100.0	.0
				94/09	1,170	1,170	0	100.0	.0
				94/10	1,211	1,211	0	100.0	.0
				94/11	1,165	1,165	0	100.0	.0
				94/12	1,089	1,089	0	100.0	.0
*TOTAL SUB_POOL 01					11,300	11,300	0	1,100.0	.0
			02	94/01	223,728	223,728	0	100.0	.0
				94/02	327,862	327,862	0	100.0	.0
				94/03	204,289	204,289	0	100.0	.0
				94/04	222,298	222,298	0	100.0	.0
				94/05	280,023	280,023	0	100.0	.0
				94/06	199,390	199,390	0	100.0	.0
				94/07	222,298	222,298	0	100.0	.0
				94/08	276,740	276,740	0	100.0	.0
				94/09	211,670	209,668	2,001	99.1	.9
				94/10	189,079	186,401	2,678	98.6	1.4
				94/11	196,788	193,883	2,905	98.5	1.5
				94/12	189,042	186,396	2,646	98.6	1.4
*TOTAL SUB_POOL 02					2,743,208	2,732,978	10,230	1,194.8	5.2

14

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66120000	05	03	94/01	56,865	56,004	861	98.5	1.5
				94/02	106,851	104,855	1,997	98.1	1.9
				94/03	73,458	72,337	1,121	98.5	1.5
				94/04	67,478	65,980	1,499	97.8	2.2
				94/05	69,456	68,450	1,007	98.6	1.4
				94/06	67,621	67,621	0	100.0	.0
				94/07	87,994	87,159	835	99.1	.9
				94/08	91,260	91,260	0	100.0	.0
				94/09	79,783	79,783	0	100.0	.0
				94/10	76,746	76,744	2	100.0	.0
				94/11	74,046	74,046	0	100.0	.0
				94/12	89,664	89,664	0	100.0	.0
*TOTAL SUB_POOL 03					941,221	933,900	7,320	1,190.5	9.5
			04	94/01	236,309	235,152	1,157	99.5	.5
				94/02	187,518	186,144	1,374	99.3	.7
				94/03	200,317	197,606	2,711	98.6	1.4
				94/04	204,824	199,994	4,830	97.6	2.4
				94/05	216,566	212,549	4,017	98.1	1.9
				94/06	209,338	202,728	6,610	96.8	3.2
				94/07	191,500	185,969	5,531	97.1	2.9
				94/08	166,325	164,802	1,523	99.1	.9
				94/09	170,719	169,212	1,508	99.1	.9
				94/10	168,602	165,349	3,253	98.1	1.9
				94/11	175,586	173,580	2,006	98.9	1.1
				94/12	134,101	132,429	1,673	98.8	1.2
*TOTAL SUB_POOL 04					2,261,705	2,225,514	36,191	1,181.0	19.0
			05	94/01	45,698	44,624	1,074	97.7	2.3
				94/02	93,810	92,190	1,620	98.3	1.7
				94/03	84,277	81,375	2,902	96.6	3.4
				94/04	53,866	52,022	1,844	96.6	3.4
				94/05	78,626	74,119	4,506	94.3	5.7
				94/06	475,914	321,984	153,931	67.7	32.3
				94/07	70,256	66,773	3,483	95.0	5.0
				94/08	74,310	70,914	3,396	95.4	4.6
				94/09	330,366	249,892	80,474	75.6	24.4
				94/10	488,703	379,467	109,235	77.6	22.4
				94/11	604,343	551,627	52,716	91.3	8.7
				94/12	152,121	142,519	9,602	93.7	6.3

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

5

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL		05			2,552,289	2,127,507	424,783	1,079.7	120.3
FL	66120000	05	06	94/01	33,184	33,184	0	100.0	.0
				94/02	32,616	32,616	0	100.0	.0
				94/03	31,713	31,713	0	100.0	.0
				94/05	97,915	97,915	0	100.0	.0
				94/06	17,556	17,556	0	100.0	.0
				94/07	30,173	30,173	0	100.0	.0
				94/08	26,993	26,993	0	100.0	.0
				94/09	30,783	30,783	0	100.0	.0
				94/10	31,146	31,146	0	100.0	.0
				94/11	31,039	31,039	0	100.0	.0
				94/12	62,691	62,691	0	100.0	.0
*TOTAL SUB_POOL		06			425,809	425,809	0	1,100.0	.0
			07	94/01	674,607	674,607	0	100.0	.0
				94/02	627,013	627,013	0	100.0	.0
				94/03	312,642	312,642	0	100.0	.0
				94/04	637,365	637,365	0	100.0	.0
				94/05	98,744	98,744	0	100.0	.0
				94/06	77,708	77,708	0	100.0	.0
				94/07	100,475	100,475	0	100.0	.0
				94/08	127,547	96,071	31,475	75.3	24.7
				94/09	116,204	116,204	0	100.0	.0
				94/10	147,026	147,026	0	100.0	.0
				94/11	172,028	170,391	1,637	99.0	1.0
				94/12	122,394	122,394	0	100.0	.0
*TOTAL SUB_POOL		07			3,213,752	3,180,640	33,112	1,174.4	25.6
			09	94/01	5,344	5,344	0	100.0	.0
				94/03	-5,344	-5,344	0	100.0	.0
				94/05	405	405	0	100.0	.0
				94/06	5,141	5,141	0	100.0	.0
				94/07	5,024	5,024	0	100.0	.0
				94/12	1,690	1,690	0	100.0	.0
*TOTAL SUB_POOL		09			12,259	12,259	0	600.0	.0
			10	94/01	89,096	89,068	28	100.0	.0
				94/02	259	257	2	99.2	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

6

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66120000	05	10	94/03	198,318	198,318	0	100.0	.0
				94/04	61,023	61,023	0	100.0	.0
				94/05	70,216	70,216	0	100.0	.0
				94/06	73,355	73,355	0	100.0	.0
				94/07	78,065	78,065	0	100.0	.0
				94/08	53,622	53,622	0	100.0	.0
				94/09	54,710	54,710	0	100.0	.0
				94/10	237,410	237,311	99	100.0	.0
				94/11	5,998	5,931	67	98.9	1.1
				94/12	321,691	321,593	98	100.0	.0
*TOTAL SUB_POOL 10					1,243,763	1,243,469	294	1,198.0	2.0
			11	94/01	762,003	750,557	11,446	98.5	1.5
				94/02	1,579,153	1,549,650	29,503	98.1	1.9
				94/03	987,689	978,984	8,705	99.1	.9
				94/04	1,043,211	1,021,184	22,027	97.9	2.1
				94/05	1,107,441	1,092,670	14,771	98.7	1.3
				94/06	1,502,329	1,483,338	18,991	98.7	1.3
				94/07	1,115,981	1,104,122	11,859	98.9	1.1
				94/08	1,254,685	1,243,607	11,078	99.1	.9
				94/09	1,143,193	1,135,183	8,011	99.3	.7
				94/10	1,214,798	1,192,284	22,514	98.1	1.9
				94/11	931,842	918,863	12,979	98.6	1.4
				94/12	989,299	977,649	11,650	98.8	1.2
*TOTAL SUB_POOL 11					13,631,626	13,448,092	183,533	1,184.0	16.0
			12	94/07	30,805	30,805	0	100.0	.0
				94/08	27,881	27,881	0	100.0	.0
				94/09	26,498	26,498	0	100.0	.0
				94/10	24,153	24,153	0	100.0	.0
				94/11	24,811	24,811	0	100.0	.0
				94/12	24,344	24,344	0	100.0	.0
*TOTAL SUB_POOL 12					158,490	158,490	0	600.0	.0
			13	94/12	2,764	1,993	771	72.1	27.9
*TOTAL SUB_POOL 13					2,764	1,993	771	72.1	27.9
*TOTAL CP 05					27,198,187	26,501,951	696,236	11,674.4	225.6
*TOTAL ACCOUNT 66120000					75,660,854	74,502,558	1,158,296	19,521.7	378.3

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

7

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The expenses in these CP/SPs are allocated to nonregulated and regulated based on the corresponding direct regulated and nonregulated product management expenses in CP01 for the segment as noted below:

CP/SP	Segment	Assigned to Nonregulated/ Regulated based on:
CP02 SP03	Small Business	CP01 SP05 and CP01 SP06
CP02 SP04	Small Business	CP01 SP07 and CP01 SP08
CP02 SP05	Consumer	CP01 SP09 and CP01 SP10
CP02 SP06	Consumer	CP01 SP11 and CP01 SP12
CP02 SP07	Carrier	CP01 SP13 and CP01 SP14
CP02 SP08	Carrier	CP01 SP15 and CP01 SP16
CP02 SP09	Operator Services	CP01 SP17 and CP01 SP18
CP02 SP10	Operator Services	CP01 SP19 and CP01 SP20

2.10.1 CP02 SP11 contains the General Marketing Support expenses that are not segment specific including the Product Management support expenses for Forecasting and Rates and Tariffs.

2.10.2 CP02 SP11 is allocated to regulated/nonregulated products based on the direct regulated/nonregulated Nonsegment Specific Product Management expenses (Account 6611 CP01 SP24).

ACCOUNT 6612 - SALES

3.01 Account 6612 contains costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

3.02 The following inputs are used in this account:

CISSP
TRCFC
TDACAT
BBS

3.03.1 Sales expenses are assigned to the proper Cost Pool and Subpool based on JFC and RCC. The CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of Sales expenses by Business Segment. Additionally, the Premises Sales are segregated by Sales Channel to provide sales channel management information. Any sales expenses journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP

(both subs)

based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit C contains a mapping of RCC/JFC to CP/SP for the Sales account.

3.03.2 The Business Segments for which sales expenses are segregated are: Consumer, Small Business, Complex Business (Premises), Public, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment assignment logic. For more information on the standard assignment of Business Segment Indicators, refer to Part 13, Section 7. Exhibit D contains a chart of how the Business Segment Indicators are assigned for the Sales Account.

3.03.3 Account 6612 consists of the following cost pools/subpools:

CP01 SP02 Premises Sales - National/Regional Accounts Division
CP01 SP03 Premises Sales - Customer Solutions
CP01 SP04 Premises Sales - Single State/Multistate Sales
CP01 SP05 Premises Sales - Sales Implementation
CP01 SP06 Premises Sales - Federal Government
CP04 SP01 General Sales - General Sales
CP04 SP02 General Sales - Training
CP05 SP01 Direct Regulated/Nonregulated - Semipublic Sales
CP05 SP02 Direct Regulated/Nonregulated - Public Sales
CP05 SP03 Direct Regulated/Nonregulated - Telemarketing Center Sales (Small Business Segment)
CP05 SP04 Direct Regulated/Nonregulated - Carrier Sales
CP05 SP05 Direct Regulated/Nonregulated - Direct Market Centers (Consumer Business Segment)
CP05 SP06 Direct Regulated/Nonregulated - Paging Agent Commissions
CP05 SP07 Direct Regulated/Nonregulated - Authorized Sales and NCAP Commissions and Sales Support
CP05 SP09 Direct Regulated/Nonregulated - Bellcore Billing for BBS Training
CP05 SP10 Direct Regulated/Nonregulated - Billing Between Affiliates
CP05 SP11 Direct Regulated/Nonregulated - BBS Overheads for Sales
CP05 SP12 Direct Regulated/Nonregulated - Wireless Sales

3.04.1 CP01 contains all the direct regulated/nonregulated Premises Sales expense billed from BBS each month. BBS Premises Sales billing is identified by sales channel. The

sales channels align with the subpools established in CP01 (subpools 02 through 06).

3.04.2 CP01 SP02 through CP01 SP06 are allocated to nonregulated products based on the ratio of hours reported by product in BBS on the BBS file for each sales channel (Sales channels 02 through 06). All BBS hours are accumulated by state, by sales channel, and by product. The individual product hours are divided by the total hours for each state/sales channel resulting in BBS ratios by product by state/sales channel. These ratios are multiplied by the cost pool/subpool dollars for the assignment to regulated/nonregulated products.

3.05.1 CP04 SP01 contains expenses associated with General Sales activities, such as the Work at Home sales function.

3.05.2 CP04 SP01 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01. For more information on the Marketing Allocator, refer to Part 12, Section 4.

3.06.1 CP04 SP02 contains expenses associated with Sales Training.

3.06.2 CP04 SP02 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01.

3.07.1 CP05 SP01 through CP05 SP06 contain sales expenses associated with the different Business Segments' sales channels within BST. All of these expenses are directly assigned to regulated/nonregulated.

3.08.1 CP05 SP07 contains the Authorized Sales Representatives (ASR) and NCAP Commissions and Sales Support billed from BBS. Similar to the Premises Sales expenses, these billed expenses are received one month in arrears.

3.08.2 BBS supplies the CSS Operations Staff with a ASR Commissions by Product report each month. This information is used to calculate product specific factors. The CSS Operations Staff calculates these factors and updates them to TDACAT. For more information, refer to Part 4, Section 5, Subsection 1, Segment 1.

3.09.1 CP05 SP09 contains Bellcore Billing for BBS training.

3.09.2 CP05 SP09 is directly assigned to regulated and nonregulated. Nonregulated product assignment is based on the respread of product 199. For more information on Product 199 Respread, refer to Part 13, Section 4.

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3.10.1 CP05 SP10 contains miscellaneous product management billing expense from the affiliates.

3.10.2 CP05 SP10 is directly assigned.

3.11.1 CP05 SP11 contains BBS Overheads associated with the BBS Sales functions.

3.11.2 CP05 SP11 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to products using the CSS Account 6612 BBS Overhead Allocator factors. For more information on the development of these factors refer to Part 12, Section 7, Subsection 1.

3.12.1 CP05 SP12 contains expenses associated with the Wireless Sales Account Team.

3.12.2 CP05 SP12 is directly assigned to Regulated.

ACCOUNT 6613 - PRODUCT ADVERTISING

4.01 Account 6613 contains expenses for commercial advertising activities that develop and implement promotional strategies to simulate the purchase of products and services. It excludes non-product type advertising such as corporate images, stock and bond issues, and employment advertising.

4.02 The following inputs are used in this account:

CISSP
TRCFC
TDACAT

4.03.1 Product advertising expenses are assigned to the proper Cost Pool and Subpool based on job function code (JFC) and responsibility code charged (RCC). The CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of product advertising expenses by Business Segment. Any product advertising expenses journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit E contains a mapping of the RCC/JFC to CP/SP for the Product Advertising account.

4.03.2 The Business Segments for which product advertising expenses are segregated are: Consumer, Small Business,

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE
CP01 SP02 Premises Sales - National/ Regional Accounts	Any RCC	55EK 55EK99
CP01 SP03 Premises Sales - Customer Solutions	Any RCC	55EP 55EP99
CP01 SP04 Premises Sales - Single State/Multistate	Any RCC	55EQ 55EQ99
CP01 SP05 Premises Sales - Sales Implementation	Any RCC	55ER 55ER99
CP01 SP06 Premises Sales - Federal Government	Any RCC	55ES 55ES99
CP04 SP01 General Sales - Sales	Any RCC	221088
CP04 SP02 General Sales - Training	Any RCC	1730 1731
	0XN 1011	221088
CP05 SP01 Direct R/NR Semipublic Sales	Any RCC	2252 2253
CP05 SP02 Direct R/NR Public Sales	Any RCC	2250 2251 2251XX 2258 225B 225BXX 225G
CP05 SP03 Direct R/NR Telemarketing Center - Small Business	W - Small Business (This CP/SP also contains RCCs not listed elsewhere.)	2210 221007 221047
CP05 SP04 Direct R/NR Carrier Sales	Any RCC	228065
	% of K0301 and all of any other RCC	2280 2288 228G

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE
CP05 SP05 Direct R/NR Direct Marketing Ctr Consumer	C - Consumer	2210 2210XX
	Any RCC	2270 2270XX
CP05 SP06 Direct R/NR Paging Agent Commissions	Any RCC	5512 with EXTC 40H
CP05 SP07 Direct R/NR Authorized Sales Rep. and NCAP Commissions and Support	Any RCC	55EL 55EL99
CP05 SP09 Direct R/NR Bellcore Billing for BBS Training	Any RCC	55EJ 55EJ99
CP05 SP10 Direct R/NR Billing Between Affiliates	Any RCC	566R 56C2 5512 551207
CP05 SP11 Direct R/NR BBS Overheads	Any RCC	55ET 55ET99
CP05 SP12 Direct R/NR Wireless Sales	% of K0301	2280 2288 228G

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Southern Bell Telephone & Telegraph
(PBC) Account 6612 Mapping of PC/JFC TO CP/SP. FYE 12/31/94 GX 9/20/95

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATION EXPENSE
EXHIBIT D: ACCOUNT 6612 CSS BUSINESS SEGMENT INDICATOR

This chart details how the Cost Pools and Subpools in Account 6612 are assigned to Business Segments.

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP02	BSI1 = C BSI2 = blank		
CP01 SP03	BSI1 = C BSI2 = blank		
CP01 SP04	BSI1 = C BSI2 = blank		
CP01 SP05	BSI1 = C BSI2 = blank		
CP01 SP06	BSI1 = C BSI2 = blank		
CP04 SP01			X
CP04 SP02			X
CP05 SP01 Regulated Products Only			
CP05 SP02			X
CP05 SP03	BSI1 = S BSI2 = blank		
CP05 SP04			X
CP05 SP05	BSI1 = R BSI2 = blank		
CP05 SP06 Regulated Products Only			
CP05 SP07			TCPSP BSI1 = B BSI2 = blank
CP05 SP09			X
CP05 SP10			X
CP05 SP11	BSI1 = C BSI2 = blank		

AUG 2 2 1994

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each month. The CSS/PPS Operations Staff uses the information to develop ratios by product. For more information on the use of the ASR Commissions report, refer to Part 4, Section 5, Subsection 2, Segment 2.

3.14 CP05 SP09 is allocated to product based on Account 6612 CP01, Premises Sales.

3.15 CP05 SP10 is allocated to product based on Account 6612 CP01, Premises Sales.

3.16 CP05 SP11 is allocated to products using the PPS Account 6612 BBS Overhead Allocator factors. For more information refer to Part 12, Section 7, Subsection 2.

3.17 CP05 SP12 is assigned to Product 069, Cellular Interconnect.

ACCOUNT 6613 - PRODUCT ADVERTISING

4.01 Account 6613 contains expenses for commercial advertising activities that develop and implement promotional strategies to simulate the purchase of products and services. It excludes non-product type advertising such as corporate images, stock and bond issues, and employment advertising.

6613

4.02 The following inputs are used in this account:

CPAM
TRCFC
TPRORATE

4.03.1 The Business Segments for which product advertising expenses are segregated are: Consumer, Small Business, Complex Business, Public, Operator Services, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on Business Segment Indicator assignment logic refer to Part 13, Section 7. Exhibit C contains a chart of how the Business Segment Indicators are assigned by CP/SP in PPS for the Product Advertising account.

4.03.2 Account 6613 consists of the following cost pools and subpools:

CP01 SP01 Direct Regulated - Complex Business
CP01 SP02 Direct Regulated - Small Business
CP01 SP03 Direct Regulated - Consumer

CP01 SP04 Direct Regulated - Carrier
CP01 SP05 Direct Regulated - Public
CP01 SP06 Direct Regulated - Operator Services
CP01 SP07 Direct Regulated - BBS Overheads for Product Advertising
CP02 SP01 Media Advertising - Other Complex Business
CP02 SP02 Media Advertising - Other Small Business
CP02 SP03 Media Advertising - Other Consumer
CP02 SP04 Media Advertising - Other Carrier
CP02 SP05 Media Advertising - Other Public
CP02 SP06 Media Advertising - Other Operator Services
CP02 SP07 Media Advertising - Other Inforum
CP03 SP01 General Advertising
CP03 SP02 General Advertising Special BBS Events

6613

4.04 CP01 SP01 through CP01 SP06 are allocated to product based on product-specific ratios on TPRORATE. The TPRORATE entries are updated each month by the CSS/PPS Operations staff based on information provided by the Product Advertising organization. The Product Advertising organization provides a report of the prior month's product advertising expenses by state, by business segment, and by product. This information is used to develop ratios for each of these subpools. For more information on the development of the ratios, refer to Section 4, Part 5, Subsection 2, Segment 2.

4.05 CP01 SP07 is allocated to products using the PPS Account 6613 BBS Overhead Allocator factors. For more information refer to Part 12, Section 7, Subsection 2.

4.06 CP02 SP01 through SP02 SP06 are allocated to product based on the direct product advertising expenses allocated to CP01 for the Business Segments.

CP/SP	Business Segment	Assigned to Regulated Products based on:
CP02 SP01	Complex Business	CP01 SP01
CP02 SP02	Small Business	CP01 SP02
CP02 SP03	Consumer	CP01 SP03
CP02 SP04	Carrier	CP01 SP04
CP02 SP05	Public	CP01 SP05
CP02 SP06	Operator Services	CP01 SP06

4.07 CP02 SP07 is allocated to product based on Account 6613 CP01, all subpools, Direct Product Advertising.

4.08 CP03 SP01 is allocated to product based on Account 6613, CP01 and CP02, Direct Product Advertising and Media Advertising.

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4.09 CP03 SP02 is assigned to Product 999. Nonproduct Specific.

ACCOUNT 6621 - CALL COMPLETION SERVICES

5.01 Account 6621 contains costs incurred in helping customers place and complete calls, excluding Directory Assistance. This includes handling and recording, intercept, quoting rates, time and charges, and all other activities involved in the manual handling of calls.

5.02 The following inputs are used in this account:

CPAM

5.03.1 Exhibit D provides information on the assignment of the Call Completion Services expenses to Business Segments.

5.03.2 Account 6621 consists of the following cost pool/subpools:

CP01 SP03 Call Completion Services - Toll and Assist Operations
CP01 SP04 Call Completion Services - Dual Party Relay Service Center
CP01 SP05 DBAC (Data Base Administration Center)

5.04 CP01 SP03 is assigned to Toll and Assist, Product 060.

5.05 CP01 SP04 is assigned to Nonproduct Specific, Product 999.

5.06 CP01 SP05 is assigned to LIDB, Product 076.

ACCOUNT 6622 - NUMBER SERVICES

6.01 Account 6622 contains costs incurred in providing customer number and classified listings. This includes preparing or purchasing, compiling, and disseminating those listings through Directory Assistance or other means.

6.02 The following inputs are used in this account:

CISSP
TACCOUNT

6.03.1 Exhibit E provides information on the assignment of the Number Services expenses to Business Segments.

6.03.2 Account 6622 consists of the following cost pool:

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FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66130000	01	01	94/01	108,163	107,725	438	99.6	.4
				94/02	-44,307	-44,200	-107	99.8	.2
				94/03	114,546	113,908	638	99.4	.6
				94/04	70,967	70,712	255	99.6	.4
				94/05	268,387	274,522	-6,135	102.3	-2.3
				94/06	185,409	182,519	2,890	98.4	1.6
				94/07	81,020	80,732	288	99.6	.4
				94/08	32,309	32,041	268	99.2	.8
				94/09	70,291	70,240	51	99.9	.1
				94/10	50,103	50,109	-6	100.0	-.0
				94/11	48,477	48,105	372	99.2	.8
				94/12	39,947	39,119	828	97.9	2.1
*TOTAL SUB_POOL 01					1,025,313	1,025,533	-220	1,195.1	4.9
		02		94/01	-1,649	-7,362	5,713	446.4	-346.4
				94/02	14,868	10,930	3,938	73.5	26.5
				94/03	401,527	382,897	18,630	95.4	4.6
				94/04	569,5[illegible]	564,269	5,298	99.1	.9
				94/05	19,728	19,728	0	100.0	.0
				94/06	188,745	188,745	0	100.0	.0
				94/07	410,376	410,376	0	100.0	.0
				94/08	65,589	63,439	2,150	96.7	3.3
				94/09	993,458	993,458	0	100.0	.0
				94/10	20,206	20,206	0	100.0	.0
				94/11	260,162	258,902	1,260	99.5	.5
				94/12	373,339	356,335	17,004	95.4	4.6
*TOTAL SUB_POOL 02					3,315,915	3,261,924	53,991	1,506.1	-306.1
		03		94/01	1,600,356	1,448,580	151,775	90.5	9.5
				94/02	29,572	21,729	7,844	73.5	26.5
				94/03	799,483	716,932	82,551	89.7	10.3
				94/04	435,647	447,591	-11,943	102.7	-2.7
				94/05	458,767	429,224	29,543	93.6	6.4
				94/06	111,030	120,514	-9,484	108.5	-8.5
				94/07	126,920	109,739	17,180	86.5	13.5
				94/08	333,228	276,250	56,977	82.9	17.1
				94/09	1,402,915	1,180,141	222,774	84.1	15.9
				94/10	652,202	596,998	55,204	91.5	8.5
				94/11	217,753	166,517	51,236	76.5	23.5
				94/12	3,043,620	2,941,509	102,111	96.6	3.4

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 03					9,211,493	8,455,725	755,768	1,076.6	123.4
FL	66130000	01	04	94/01	1,357	1,357	0	100.0	.0
				94/02	2,994	2,994	0	100.0	.0
				94/03	3,004	3,004	0	100.0	.0
				94/04	1,961	1,961	0	100.0	.0
				94/05	11,440	11,440	0	100.0	.0
				94/06	18,536	18,536	0	100.0	.0
				94/07	6,086	3,407	2,679	56.0	44.0
				94/08	8,907	8,654	253	97.2	2.8
				94/09	8,095	6,581	1,514	81.3	18.7
				94/10	12,442	10,833	1,609	87.1	12.9
				94/11	5,673	3,133	2,539	55.2	44.8
				94/12	26,841	23,406	3,435	87.2	12.8
*TOTAL SUB_POOL 04					99,336	87,307	12,029	1,064.0	136.0
			05	94/01	22,872	22,872	0	100.0	.0
				94/02	28,140	28,140	0	100.0	.0
				94/03	5,440	5,440	0	100.0	.0
				94/04	15,061	15,061	0	100.0	.0
				94/05	-2,018	-2,018	0	100.0	.0
				94/06	11,967	11,967	0	100.0	.0
				94/07	2,777	2,777	0	100.0	.0
				94/08	4,682	4,682	0	100.0	.0
				94/09	2,614	2,614	0	100.0	.0
				94/10	6,191	6,191	0	100.0	.0
				94/11	2,394	2,394	0	100.0	.0
				94/12	10,558	10,558	0	100.0	.0
*TOTAL SUB_POOL 05					110,676	110,676	0	1,200.0	.0
			06	94/01	1,433	1,433	0	100.0	.0
				94/02	3,007	3,007	0	100.0	.0
				94/03	12,039	12,039	0	100.0	.0
				94/04	7,501	7,501	0	100.0	.0
				94/05	12,204	12,204	0	100.0	.0
				94/06	10,590	10,590	0	100.0	.0
				94/07	6,065	3,386	2,679	55.8	44.2
				94/08	9,105	8,851	253	97.2	2.8
				94/09	8,095	6,582	1,514	81.3	18.7
				94/10	10,833	10,833	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

2

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66130000	01	06	94/11	3,134	3,134	0	100.0	.0
				94/12	23,406	23,406	0	100.0	.0
*TOTAL SUB_POOL 06					107,413	102,967	4,446	1,134.3	65.7
			07	94/01	9,046	8,609	438	95.2	4.8
				94/02	16,253	15,307	946	94.2	5.8
				94/03	18,925	18,703	222	98.8	1.2
				94/04	13,587	13,732	-145	101.1	-1.1
				94/05	52,154	51,430	724	98.6	1.4
				94/06	61,485	61,399	86	99.9	.1
				94/07	39,278	38,829	448	98.9	1.1
				94/08	18,603	18,240	363	98.0	2.0
				94/09	16,125	15,735	390	97.6	2.4
				94/10	22,903	22,441	462	98.0	2.0
				94/11	17,834	17,522	312	98.3	1.7
				94/12	354,753	352,431	2,322	99.3	.7
*TOTAL SUB_POOL 07					640,947	634,379	6,568	1,177.8	22.2
*TOTAL CP 01					14,511,094	13,678,512	832,582	8,353.9	46.1
		02	01	94/01	-2,220	-2,211	-9	99.6	.4
				94/02	4,906	4,895	12	99.8	.2
				94/03	2,673	2,658	15	99.4	.6
				94/04	2,099	2,092	8	99.6	.4
				94/05	4,049	4,142	-93	102.3	-2.3
				94/06	2,814	2,770	44	98.4	1.6
				94/07	9,234	9,201	33	99.6	.4
				94/08	5,258	5,214	44	99.2	.8
				94/09	47,839	47,804	35	99.9	.1
				94/10	2,797	2,797	-0	100.0	-.0
				94/11	7,536	7,478	58	99.2	.8
				94/12	235,451	230,572	4,879	97.9	2.1
*TOTAL SUB_POOL 01					322,436	317,412	5,025	1,195.1	4.9
			02	94/01	6,664	29,750	-23,086	446.4	-346.4
				94/02	2,894	2,127	766	73.5	26.5
				94/03	9,058	8,638	420	95.4	4.6
				94/04	8,769	8,687	82	99.1	.9
				94/05	8,082	8,082	0	100.0	.0
				94/06	9,353	9,353	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

(3)

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66130000	02	02	94/07	20,057	20,057	0	100.0	.0
				94/08	1,658	1,603	54	96.7	3.3
				94/09	45,508	45,508	0	100.0	.0
				94/10	160,020	160,020	0	100.0	.0
				94/11	935,161	930,632	4,529	99.5	.5
				94/12	460,311	439,346	20,965	95.4	4.6
*TOTAL SUB_POOL 02					1,667,535	1,663,804	3,730	1,506.1	-306.1
			03	94/02	380,787	279,789	100,998	73.5	26.5
				94/03	6,082	5,454	628	89.7	10.3
				94/05	10,640	9,955	685	93.6	6.4
				94/06	4,539	4,927	-388	108.5	-8.5
				94/07	9,324	8,062	1,262	86.5	13.5
				94/08	7,822	6,485	1,337	82.9	17.1
				94/09	1,112	935	177	84.1	15.9
				94/10	3,909	3,578	331	91.5	8.5
				94/11	8,387	6,414	1,973	76.5	23.5
				94/12	9,256	8,945	311	96.6	3.4
*TOTAL SUB_POOL 03					441,859	334,544	107,314	883.4	116.6
			04	94/01	184	184	0	100.0	.0
				94/02	345	345	0	100.0	.0
				94/05	38	38	0	100.0	.0
				94/07	254	142	112	56.0	44.0
				94/10	115	100	15	87.1	12.9
				94/11	1	0	0	55.3	44.7
				94/12	242	211	31	87.2	12.8
*TOTAL SUB_POOL 04					1,178	1,020	158	585.6	114.4
			05	94/04	37	37	0	100.0	.0
				94/05	6,451	6,451	0	100.0	.0
				94/07	807	807	0	100.0	.0
				94/08	2,389	2,389	0	100.0	.0
				94/09	1,712	1,712	0	100.0	.0
				94/10	2,548	2,548	0	100.0	.0
				94/11	1,655	1,655	0	100.0	.0
				94/12	2,940	2,940	0	100.0	.0
*TOTAL SUB_POOL 05					18,539	18,539	0	800.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66130000	02	06	94/01	184	184	0	100.0	.0
				94/02	345	345	0	100.0	.0
				94/05	38	38	0	100.0	.0
				94/07	254	142	112	55.8	44.2
				94/10	115	115	0	100.0	.0
				94/11	1	1	0	100.0	.0
				94/12	242	242	0	100.0	.0
*TOTAL SUB_POOL 06					1,179	1,066	112	655.8	44.2
			07	94/07	813	785	28	96.5	3.5
				94/08	5,836	5,092	744	87.2	12.8
				94/11	25	23	3	89.9	10.1
				94/12	-468,995	-453,771	-15,223	96.8	3.2
*TOTAL SUB_POOL 07					-462,320	-447,872	-14,448	370.5	29.5
*TOTAL CP 02					1,990,406	1,888,514	101,892	5,996.4	3.6
		03	01	94/02	100	96	4	96.0	4.0
				94/04	25	24	1	94.9	5.1
				94/07	2	2	0	94.8	5.2
				94/08	-2	-2	-0	96.0	4.0
				94/11	5,333	5,111	222	95.8	4.2
				94/12	4,463	4,312	151	96.6	3.4
*TOTAL SUB_POOL 01					9,921	9,542	379	574.2	25.8
			02	94/01	35,446	34,026	1,419	96.0	4.0
				94/02	11,378	10,922	456	96.0	4.0
				94/03	24,766	23,465	1,301	94.7	5.3
				94/04	20,798	19,744	1,054	94.9	5.1
				94/05	90,611	85,338	5,274	94.2	5.8
				94/06	13,562	12,878	684	95.0	5.0
				94/07	67,652	63,963	3,689	94.5	5.5
				94/08	13,492	12,975	518	96.2	3.8
				94/09	56,642	53,902	2,740	95.2	4.8
				94/10	3,915	3,717	198	95.0	5.0
				94/11	2,529	2,424	105	95.8	4.2
				94/12	-159,776	-154,357	-5,419	96.6	3.4
*TOTAL SUB_POOL 02					181,016	168,997	12,019	1,144.1	55.9
*TOTAL CP 03					190,937	178,540	12,397	1,718.2	81.8
*TOTAL ACCOUNT 66130000					16,692,437	15,745,566	946,871	16,068.5	131.5

FILENAME: FOCEXEC PVCPAMMA RUN 06/29/95

5

3.10.1 CP05 SP10 contains miscellaneous product management billing expense from the affiliates.

3.10.2 CP05 SP10 is directly assigned.

PBC

3.11.1 CP05 SP11 contains BBS Overheads associated with the BBS Sales functions.

3.11.2 CP05 SP11 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to products using the CSS Account 6612 BBS Overhead Allocator factors. For more information on the development of these factors refer to Part 12, Section 7, Subsection 1.

3.12.1 CP05 SP12 contains expenses associated with the Wireless Sales Account Team.

3.12.2 CP05 SP12 is directly assigned to Regulated.

ACCOUNT 6613 - PRODUCT ADVERTISING

4.01 Account 6613 contains expenses for commercial advertising activities that develop and implement promotional strategies to simulate the purchase of products and services. It excludes non-product type advertising such as corporate images, stock and bond issues, and employment advertising.

4.02 The following inputs are used in this account:

CISSP
TRCFC
TDACAT

4.03.1 Product advertising expenses are assigned to the proper Cost Pool and Subpool based on job function code (JFC) and responsibility code charged (RCC). The CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of product advertising expenses by Business Segment. Any product advertising expenses journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit E contains a mapping of the RCC/JFC to CP/SP for the Product Advertising account.

4.03.2 The Business Segments for which product advertising expenses are segregated are: Consumer, Small Business,

both sides

sales channels align with the subpools established in CP01 (subpools 02 through 06).

3.04.2 CP01 SP02 through CP01 SP06 are allocated to nonregulated products based on the ratio of hours reported by product in BBS on the BBS file for each sales channel (Sales channels 02 through 06). All BBS hours are accumulated by state, by sales channel, and by product. The individual product hours are divided by the total hours for each state/sales channel resulting in BBS ratios by product by state/sales channel. These ratios are multiplied by the cost pool/subpool dollars for the assignment to regulated/nonregulated products.

3.05.1 CP04 SP01 contains expenses associated with General Sales activities, such as the Work at Home sales function.

3.05.2 CP04 SP01 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01. For more information on the Marketing Allocator, refer to Part 12, Section 4.

3.06.1 CP04 SP02 contains expenses associated with Sales Training.

3.06.2 CP04 SP02 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01.

3.07.1 CP05 SP01 through CP05 SP06 contain sales expenses associated with the different Business Segments' sales channels within BST. All of these expenses are directly assigned to regulated/nonregulated.

3.08.1 CP05 SP07 contains the Authorized Sales Representatives (ASR) and NCAP Commissions and Sales Support billed from BBS. Similar to the Premises Sales expenses, these billed expenses are received one month in arrears.

3.08.2 BBS supplies the CSS Operations Staff with a ASR Commissions by Product report each month. This information is used to calculate product specific factors. The CSS Operations Staff calculates these factors and updates them to TDACAT. For more information, refer to Part 4, Section 5, Subsection 1, Segment 1.

3.09.1 CP05 SP09 contains Bellcore Billing for BBS training.

3.09.2 CP05 SP09 is directly assigned to regulated and nonregulated. Nonregulated product assignment is based on the respread of product 199. For more information on Product 199 Respread, refer to Part 13, Section 4.

Complex Business, Public, Operator Services, and Carrier. Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on the standard assignment of Business Segment Indicators, refer to Part 13, Section 7. Exhibit F contains a chart of how the Business Segment Indicators are assigned by CP/SP in CSS for the Product Advertising account.

4.03.3 Account 6613 consists of the following cost pool/subpools:

CP01 SP01 Direct Regulated/Nonregulated - Complex Business
CP01 SP02 Direct Regulated/Nonregulated - Small Business
CP01 SP03 Direct Regulated/Nonregulated - Consumer
CP01 SP04 Direct Regulated/Nonregulated - Carrier
CP01 SP05 Direct Regulated/Nonregulated - Public
CP01 SP06 Direct Regulated/Nonregulated - Operator Services
CP01 SP07 Direct Regulated/Nonregulated - BBS Overheads for Product Advertising
CP02 SP01 Media Advertising - Other Complex Business
CP02 SP02 Media Advertising - Other Small Business
CP02 SP03 Media Advertising - Other Consumer
CP02 SP04 Media Advertising - Other Carrier
CP02 SP05 Media Advertising - Other Public
CP02 SP06 Media Advertising - Other Operator Services
CP02 SP07 Media Advertising - Other Inforum
CP03 SP01 General Advertising
CP03 SP02 General Advertising Special BBS Events

4.04.1 CP01 SP01 contains the Complex Business segment's Product Advertising expense billed from BBS.

4.04.2 CP01 SP01 is directly assigned to regulated/nonregulated. Nonregulated product advertising expenses are allocated to nonregulated products based on TDACAT entries for Account 6613 CP01 SP01. The information on this table is currently set to drive all Complex Business nonregulated product advertising expenses to Memorycall, Product 107. If the nonregulated advertising expense was for another nonregulated product, the Advertising staff notifies the CSS Operations staff so that the appropriate entries to TDACAT are made.

4.05.1 CP01 SP02 through CP01 SP06 contain the Product Advertising expenses for each of the Business Segments, excluding Complex Business.

4.05.2 CP01 SP02 through CP01 SP06 are directly assigned.

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4.06.1 CP01 SP07 contains the BBS Overheads associated with the Complex Business Advertising function.

4.06.2 CP01 SP07 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to products using the CSS Account 6613 BBS Overhead Allocator factors. For more information on the development of these factors refer to Part 12, Section 7, Subsection 1.

4.07.1 CP02 SP01 through CP02 SP06 contains Media Advertising expenses by Business Segment.

4.07.2 CP02 SP01 through SP02 SP06 are allocated to regulated/nonregulated based on the direct regulated/nonregulated product advertising expenses allocated in CP01 for the Business Segments.

CP/SP	Business Segment	Assigned to Regulated/ Nonregulated based on:
CP02 SP01	Complex Business	Based on CP01 SP01
CP02 SP02	Small Business	Based on CP01 SP02
CP02 SP03	Consumer	Based on CP01 SP03
CP02 SP04	Carrier	Based on CP01 SP04
CP02 SP05	Public	Based on CP01 SP05
CP02 SP06	Operator Services	Based on CP01 SP06

4.08.1 CP02 SP07 contains media advertising expenses associated with Inforum billed from BBS.

4.08.2 CP02 SP07 is allocated to regulated/nonregulated based on Account 6613 CP01, all subpools.

4.09.1 CP03 SP01 contains any generic product advertising expense.

4.09.2 CP03 SP01 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01. For more information on the Marketing Allocator, refer to Part 12, Section 4.

4.10.1 CP03 SP02 contains general advertising expense billed from BBS for special events.

4.10.2 CP03 SP02 is allocated to regulated/nonregulated based on the Marketing Allocator, CMA01.

ACCOUNT 6621 - CALL COMPLETION SERVICES

5.01 Account 6621 contains costs incurred in helping customers place and complete calls, excluding Directory Assistance.

AUG 2 2 1994

(4)

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE
CP01 SP01 Direct R/NR Complex Business	X - Complex Business RCC	0320
	Any RCC not specified elsewhere in this chart.	032099
CP01 SP02 Direct R/NR Small Business	Any RCC not specified elsewhere in this chart.	0320 0320XX 0363 0360
	C - Consumer	0320
CP01 SP03 Direct R/NR Consumer	Any RCC	0380 0382 0380XX 0382XX 0361 0363
CP01 SP04 Direct R/NR Carrier	L - Carrier	0320 0320XX 0360 0363
	Any RCC	56C1
CP01 SP05 Direct R/NR Public	Any RCC	0322 0362
CP01 SP06 Direct R/NR Operator Services	K - Carrier	0320 0320XX 0360 0363
CP01 SP07 Direct R/NR BBS Overheads	Complex Business RCC X0099000	0320 032099
CP02 SP01 Media Adv. - Other Complex Business	X - Complex Business	0321
CP02 SP02 Media Adv. - Other Small Business	This CP/SP contains any RCC not specified elsewhere.	0321
CP02 SP03 Media Adv. - Other Consumer	Any RCC	0390
CP02 SP04 Media Adv. - Other Carrier	K - Carrier	0321

AUG 2 2 1994

(1)

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED (First digit of RCC)	JOB FUNCTION CODE
CP02 SP05 Media Adv. -Other Public	Any RCC	0323
CP02 SP06 Media Adv. - Other Operator Services	K - Operator Services	0321
CP02 SP07 Media Adv. - Other (Inforum)	X0Q02000 or 0XN or 101 - Complex Business	0321
CP03 SP01 Advertising General	This CP/SP contains any RCC not specified elsewhere.	0350
CP03 SP02 General Adv. Billing from BBS for Special Events	X - Complex Business	0350

Southern Bell Telephone & Telegraph

PBU TYE 12/31/94

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATIONS EXPENSE
EXHIBIT F: ACCOUNT 6613 CSS BUSINESS SEGMENT INDICATOR

This chart details how the Cost Pools and Subpools in Account 6613 are assigned to Business Segments.

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP01	BSI1 = C BSI2 = Blank		
CP01 SP02	BSI1 = S BSI2 = Blank		
CP01 SP03	BSI1 = R BSI2 = Blank		
CP01 SP04	BSI1 = Blank BSI2 = I		
CP01 SP05	BSI1 = P BSI2 = Blank		
CP01 SP06	BSI1 = Blank BSI2 = O		
CP01 SP07	BSI1 = C BSI2 = Blank		
CP02 SP01		BSI1 = C BSI1 = Blank	
CP02 SP02		BSI1 = S BSI2 = Blank	
CP02 SP03		BSI1 = R BSI2 = Blank	
CP02 SP04		BSI1 = Blank BSI2 = I	
CP02 SP05		BSI1 = P BSI2 = Blank	
CP02 SP06		BSI1 = Blank BSI2 = O	
CP02 SP07		X	
CP03 SP01			X
CP03 SP02			X

AUG 2 2 1994

(3)

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CP01 Number Services

6.04 CP01 is assigned to Number Services, Product 061.

ACCOUNT 6623 - CUSTOMER SERVICES

7.01 Account 6623 contains costs incurred in establishing and servicing customer accounts. This includes maintaining and billing customer accounts, collecting and investigating customer accounts, collecting and reporting pay station receipts, and instructing customers in the use of products and services.

6623

7.02 The following inputs are used in this account:

CPAM
TPRORATE
CRISSTAT
CABSSTAT
CRISREV
CRISMSG2

7.03.1 Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard PPS Business Segment Indicator assignment logic. For more information on the PPS Business Segment Indicator Assignment Logic, refer to Part 13, Section 7. Exhibit F contains a chart of how the Business Segment Indicators are assigned by CP/SP in PPS for the Customer Services account.

7.03.2 Account 6623 consists of the following cost pools/subpools:

CP01 SP01 Direct Regulated - Accounting Operations for Carrier Billing System
CP01 SP02 Direct Regulated - Accounting for Toll Message and Message Investigation Center (MIC)
CP01 SP03 Direct Regulated - Accounting Operations for Local Message
CP01 SP04 Direct Regulated - Interfunctional Service Coordination and Interexchange Customer Service Centers Customer Point of Contact
CP01 SP05 Direct Regulated - ICSC Billing Inquiry and Collections
CP01 SP06 Direct Regulated - Semipublic Telephone Station
CP01 SP07 Direct Regulated - Semipublic Telephone Station (Sales Related)
CP01 SP08 Direct Regulated - Public Telephone Station Customer Services

7

CP01 SP09 Direct Regulated - Public Telephone Station Customer Services (Sales Related)
CP01 SP10 Direct Regulated - Public/Semipublic Training
CP01 SP11 Direct Regulated - Public Service Center -Inmate Services
CP01 SP12 Direct Regulated - Vendor Payphone Center
CP01 SP13 Direct Regulated - RSSC - Service Order Entry Support
CP01 SP14 Direct Regulated - RSSC - Account Inquiry Support
CP01 SP15 Direct Regulated - RSSC Demand Sales Support
CP01 SP16 Direct Regulated - BSSC - Service Order Entry Support
CP01 SP17 Direct Regulated/Nonregulated - BSSC Account Inquiry Support
CP01 SP18 Direct Regulated - BSSC Demand Sales Support
CP01 SP19 Direct Regulated - Annoyance Call Bureau
CP01 SP20 Direct Regulated - Vendor Service Center - Complex Business
CP01 SP21 Direct Regulated - Vendor Service Center - Small Business
CP01 SP22 Direct Regulated - Customer Proprietary Network Information
CP01 SP23 Direct Regulated Informational Advertising - Complex Business
CP01 SP24 Direct Regulated Customer Instructional Services
CP01 SP25 Direct Regulated Address Information Center
CP01 SP26 Direct Regulated - Other
CP01 SP27 Direct Regulated - End User Access Center (Miami) Interfunctional Service Coordination and Interexchange Center Service Centers Customer Point of Contact
CP01 SP28 Direct Regulated - End User Access Center (Miami)
CP01 SP29 Direct Regulated - End User Access Center Interfunctional Service Coordination and Interexchange Center Service Centers Customer Point of Contact - BSAC
CP01 SP30 Direct Regulated - ICSC Billing Inquiry and Collections - BSAC
CP01 SP31 Direct Regulated - BBS Overheads for Customer Services Functions
CP01 SP32 Direct Regulated - Informational Advertising
CP01 SP33 Direct Regulated - Wireless Center
CP01 SP34 Direct Regulated - Fraud Control Center
CP01 SP35 Direct Regulated - Equal Access Center
CP01 SP36 Direct Regulated - IPOC (Initial Point of Contact)
CP02 SP01 RSSC Service Order Entry
CP02 SP02 BSSC Service Order Entry - Small Business
CP02 SP03 BSSC Service Order Entry - Complex Business

CP02 SP04 Reserved
CP02 SP05 Vendor Service Center Common Costs (Service Representative and Service Consultant) - Complex Business
CP02 SP06 Vendor Service Center Common Costs (Service Representative and Service Consultant) Small Business
CP02 SP07 Customer Proprietary Network Information
CP02 SP08 MAC/CBAC/BSAC/VSC Service Order Entry
CP02 SP09 Business Service Order Entry Training
CP03 SP01 Billing and Collections - Accounting Operations for Service and Equipment, Remittance (CMR), Accounts, and Customer Output
CP03 SP02 Billing and Collections - Consumer (RSSC/ Residence Collections Centers/Authorized Payment Agency/Customer Payment Operations)
CP03 SP03 Billing and Collections - Business (BSSC/Business Collections Centers/Authorized Payment Agency/Customer Payment Operations)
CP03 SP04 Account Inquiry - RSSC
CP03 SP05 Account Inquiry - BSSC
CP03 SP06 Account Inquiry - Complex Business Centers (MAC/CBAC/BSAC/VSC)
CP03 SP07 Customer Name and Address
CP03 SP08 Account Inquiry Training
CP03 SP09 Customer Adjustments
CP03 SP11 BAPCO Collections
CP04 SP01 Informational Advertising
CP04 SP02 Informational Advertising - Complex Business
CP06 SP01 BSSC Demand Sales Operations
CP06 SP02 Complex Business Centers (MAC/CBAC/VSC) Demand Sales Operations
CP06 SP03 RSSC - Demand Sales Operations
CP06 SP04 Demand Sales Training

6.23

7.03.3 In order to assure that the following Cost Pools/Subpools have sufficient amounts assigned to Billing Service, Product 003, a percentage of the dollars are allocated to that product via TPRORATE before any other allocation is performed. The remaining portion of these cost pools/subpools is then allocated to product using the documented methodology.

CP01 SP14 Direct Regulated - RSSC - Account Inquiry Support
CP01 SP17 Direct Regulated/Nonregulated - BSSC Account Inquiry Support
CP03 SP01 Billing and Collections - Accounting Operations for Service and Equipment, Remittance (CMR), Accounts, and Customer Output

(5)

CP03 SP02 Billing and Collections - Consumer (RSSC/ Residence Collections Centers/Authorized Payment Agency/Customer Payment Operations)
CP03 SP03 Billing and Collections - Business (BSSC/Business Collections Centers/Authorized Payment Agency/Customer Payment Operations)
CP03 SP04 Account Inquiry - RSSC
CP03 SP05 Account Inquiry - BSSC

7.04 CP01 SP01 is allocated to product based on CABS revenues obtained from the Revenue subsystem. CABS revenues are identified by a USOC type field equal to 3 in the Revenue subsystem.

7.05 CP01 SP02 is allocated to product based on product-specific TPRORATE ratios. For more information of the development of the TPRORATE entries, refer to Part 4, Section 5, Subsection 2, Segment 2.

6623

7.06 CP01 SP03 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for the month for Message/Measured Business, Product 020, Message/Measured Residence, Product 066, Product 087, Backup Line, Backup Line, Product 087, and Area Plus, Product 088. Movements by product are summed and ratios are developed for each product to the total.

7.07 CP01 SP04 is allocated to product based on CABSSTAT inward and outward movement activity by product for the month. Movements by product are summed and ratios are developed for each product to the total.

7.08 CP01 SP05 is allocated to product based on CABSSTAT in-service quantities by product for the month. In-service quantities by product are summed and ratios are developed for each product to the total.

7.09 CP01 SP06 is assigned to Public Services, Product 005.

7.10 CP01 SP07 is assigned to Public Services, Product 005.

7.11 CP01 SP08 is assigned to Public Telephone, Product 004.

7.12 CP01 SP09 is assigned to Public Telephone, Product 004.

7.13 CP01 SP10 is allocated to Public Telephone, Product 004, and Public Services, Product 005 based on Account 6623, CP 01 SP06, CP01 SP07, CP01 SP08, and CP01 SP09.

7.14 CP01 SP11 is not used in PPS.

7.15 CP01 SP12 is assigned to COCOTS, Product 035.

7.16 CP01 SP13 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Consumer products for the month. Consumer products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of RN. Movements by product are summed and ratios are developed for each product to total.

6623

7.17 CP01 SP14 is allocated to product based on Consumer Earning Accounts. An Earning Account is the same as a live account. For instance, if a customer has more than one telephone line, but the billing is all to one telephone number, then the customer's entire account is considered as one earning account. Earning account information is obtained monthly from the CRISMSG2 interface. Consumer Earning Accounts on this interface are identified by Business Segment Indicator of RN. Note the special Billing Service methodology for this cost pool/subpool documented in paragraph 7.03.3.

7.18 CP01 SP15 is allocated to product based on Account 6623, CP06 SP03, RSSC - Demand Sales Operations.

7.19 CP01 SP16 is allocated to products based on CRISSTAT and CABSSTAT inward and outward movement activity for Small and Complex Business products for the month. Small and Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment Indicator of CN or SN. Movements by product are summed and ratios are developed for each product to total.

7.20 CP01 SP17 is allocated to products based on Small and Complex Business Earning Account information from CRISMSG2. Business Earning Accounts are identified by Business Segment Indicator of SN or CN. Note the special Billing Service methodology for this cost pool/subpool documented in paragraph 7.03.3.

7.21 CP01 SP18 is allocated to product based on Account 6623, CP06 SP01, BSSC Demand Sales Operations.

7.22 CP01 SP19 is allocated to product based on Consumer Earning Account information from CRISMSG2. Consumer Earning Accounts are identified by Business Segment Indicator of RN.

7.23 CP01 SP20 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business

5

products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.24 CP01 SP21 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Small Business products for the month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.25 CP01 SP22 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Small Business, Complex Business, and Consumer products for the month. Small Business, Complex Business, and Consumer products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN, CN, or RN. Movements by product are summed and ratios are developed for each product to total.

6623

7.26 CP01 SP23 and CP01 SP24 are allocated to specific products based on current month inward movement obtained from the monthly CRISSTAT and CABSSTAT interfaces. The specific products are ESSX, Product 007, Prestige, Product 008, Touchstar, Product 009, Customer Calling, Product 010, Customized Dialing Package, Product 014, Electronic Tandem Switching, Product 015, E911, Product 030, Accupulse, Product 040, Flexserv, Product 041, Megalink, Product 044, Pulselink, Product 052, and Ringmaster, Product 064. Since some of the products are more complex, that is ESSX, Electronic Tandem Switching, E911 and Flexserv, the inward movement associated with these products is doubled. Movements by product are summed and ratios are developed from each product to the total.

7.27 CP01 SP25 is allocated to product based on TPRORATE ratios. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

7.28 CP01 SP26 is allocated to product based on TPRORATE ratios. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

7.29 CP01 SP27 is allocated to product based on only CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business products are identified on the CABSSTAT files as records with a

Business Segment indicator of CI. Movements by product are summed and ratios are developed for each product to total.

7.30 CP01 SP28 is allocated to product based on only CABSSTAT in-service quantities for Complex Business products for the month. Complex Business products are identified on the CABSSTAT files as records with a Business Segment indicator of CI. In-service quantities by product are summed and ratios are developed for each product to total.

7.31 CP01 SP29 is allocated to product based on only CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business products are identified on the CABSSTAT files as records with a Business Segment indicator of CI. Movements by product are summed and ratios are developed for each product to total.

6623

7.32 CP01 SP30 is allocated to product based on only CABSSTAT in-service quantities for Complex Business products for the month. Complex Business products are identified on the CABSSTAT files as records with a Business Segment indicator of CI. In-service quantities by product are summed and ratios are developed for each product to total.

7.33 CP01 SP31 is allocated to product using the PPS Account 6623 BBS Overhead Allocator factors. For more information refer to Part 12, Section 7, Subsection 2.

7.34 CP01 SP32 is allocated to specific products based on current month inward movement obtained from the monthly CRISSTAT and CABSSTAT interfaces. The specific products are ESSX, Product 007, Prestige, Product 008, Touchstar, Product 009, Customer Calling, Product 010, Customized Dialing Package, Product 014, Electronic Tandem Switching, Product 015, E911, Product 030, Accupulse, Product 040, Flexserv, Product 041, Megalink, Product 044, Pulselink, Product 052, and Ringmaster, Product 064. Since some of the products are more complex, that is ESSX, Electronic Tandem Switching, E911 and Flexserv, the inward movement associated with these products is doubled. Movements by product are summed and ratios are developed from each product to the total.

7.35 CP01 SP33 is assigned to Cellular Interconnect, Product 069.

7.36 CP01 SP34 is assigned to LIDB, Product 076.

7.37 CP01 SP35 is assigned to Switched Access, Product 001.

7.38 CP01 SP36 is assigned to Billing Service, Product 003.

7.39 CP02 SP01 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Consumer products for the month. Consumer products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of RN. Movements by product are summed and ratios are developed for each product to total.

7.40 CP02 SP02 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Small Business products for the month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.41 CP02 SP03 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

6623

7.42 CP02 SP04 is not currently being used.

7.43 CP02 SP05 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.44 CP02 SP06 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Small Business products for the month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.45 CP02 SP07 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Complex Business, Small Business, and Consumer products for the month. Complex Business, Small Business, and Consumer products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN, SN, or

RN. Movements by product are summed and ratios are developed for each product to total.

7.46 CP02 SP08 is allocated to product based on CRISSTAT and CABSSTAT inward and outward movement activity for Complex Business products for the month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

6623

7.47 CP02 SP09 is allocated to product based on Account 6623, CP02 SP02, CP02 SP03, CP02 SP04, and CP02 SP08, Business Service Order Entry expenses.

7.48 CP03 SP01 is allocated to product based on all earning accounts. Earning account information is obtained monthly from the CRISMSG2 interface. Note the special Billing Service methodology for this cost pool/subpool documented in paragraph 7.03.3.

7.49 CP03 SP02, CP03 SP04, and CP03 SP07 are allocated to product based on Consumer Earning Account information from CRISMSG2. Consumer Earning Accounts on this interface are identified by a Business Segment Indicator of RN. Note the special Billing Service methodology that applies to CP03 SP02 and CP03 SP04 documented in paragraph 7.03.3.

7.50 CP03 SP03, CP03 SP05, and CP03 SP06 are allocated to product based on Complex and Small Business Earning Account information from CRISMSG2. Complex and Small Business earning accounts are identified by Business Segment Indicator of CN or SN. Note the special Billing Service methodology that applies to CP03 SP03 and CP03 SP05 documented in paragraph 7.03.3.

7.51 CP03 SP08 is allocated to product based on Account 6623 CP 03 SP05 and CP03 SP06, Business Account Inquiry expenses.

7.52 CP03 SP09 is assigned to Nonproduct Specific, Product 999.

7.53 CP03 SP11 is assigned to Nonproduct Specific, Product 999.

7.54 CP04 SP01 and CP04 SP02 are allocated to specific products based on current month inward movement obtained from the monthly CRISSTAT and CABSSTAT interfaces. The specific products are ESSX, Product 007, Prestige, Product 008, Touchstar, Product 009, Customer Calling, Product 010, Customized Dialing Package, Product 014, Electronic Tandem Switching, Product 015, E911, Product 030, Accupulse, Product 040, Flexserv, Product 041, Megalink, Product 044,

Southern Bell
Account 6623 - Customer Services
TYE 12/31/94
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10/13/95

Pulselink, Product 052, and Ringmaster, Product 064. Since some of the products are more complex, that is ESSX, Electronic Tandem Switching, E911 and Flexserv, the inward movement associated with these products is doubled. Movements by product are summed and ratios are developed from each product to the total.

7.55 CP06 SP01 is allocated to product based on product-specific ratios found on TPRORATE. The Business Sales and Service Center sales activity is extracted from the Sales Online System each month. These reports detail units of sales by product by state. Ratios are developed by comparing units of sales for each product to total units sold for the state. These ratios are used to allocate the BSSC sales expenses to product. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

7.56 CP06 SP02 is allocated to product based on CRISSTAT and CABSSTAT inward movement activity for Complex Business products for the month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

6623

7.57 CP06 SP03 is allocated to products based on product-specific ratios found on TPRORATE. The Residence Sales and Service Center sales activity is extracted from the Sales Online System each month. These reports detail units of sales by product by state. Ratios are developed by comparing units of sales for each product to total units sold for the state. These ratios are used to allocate the RSSC sales expenses to product. For more information on the development of these ratios, refer to Part 4, Section 5, Subsection 2, Segment 2.

7.58 CP06 SP04 is allocated to product based on Account 6623 CP06 SP01, CP06 SP02, and CP06 SP03 (all other subpools in CP06)

AUG 2 2 1994

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45-9

6623

FLA - MAIN ACCOUNT / COST POOL/SUB POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	01	94/01	210,789	210,789	0	100.0	.0
				94/02	183,210	183,210	0	100.0	.0
				94/03	190,561	190,561	0	100.0	.0
				94/04	153,347	153,347	0	100.0	.0
				94/05	184,371	184,371	0	100.0	.0
				94/06	155,615	155,615	0	100.0	.0
				94/07	138,977	138,977	0	100.0	.0
				94/08	157,343	157,343	0	100.0	.0
				94/09	138,722	138,722	0	100.0	.0
				94/10	128,892	128,892	0	100.0	.0
				94/11	138,731	138,731	0	100.0	.0
				94/12	124,304	124,304	0	100.0	.0
*TOTAL SUB_POOL 01					1,904,862	1,904,862	0	1,200.0	.0
			02	94/01	465,483	465,483	0	100.0	.0
				94/02	412,645	412,645	0	100.0	.0
				94/03	617,656	617,656	0	100.0	.0
				94/04	385,814	385,814	0	100.0	.0
				94/05	506,878	506,878	0	100.0	.0
				94/06	455,341	455,341	0	100.0	.0
				94/07	333,658	333,658	0	100.0	.0
				94/08	322,794	322,794	0	100.0	.0
				94/09	288,468	288,468	0	100.0	.0
				94/10	274,262	274,262	0	100.0	.0
				94/11	335,819	335,819	0	100.0	.0
				94/12	266,782	266,782	0	100.0	.0
*TOTAL SUB_POOL 02					4,665,599	4,665,599	0	1,200.0	.0
			03	94/01	29,105	29,105	0	100.0	.0
				94/02	26,635	26,635	0	100.0	.0
				94/03	32,764	32,764	0	100.0	.0
				94/04	35,964	35,964	0	100.0	.0
				94/05	41,590	41,590	0	100.0	.0
				94/06	43,267	43,267	0	100.0	.0
				94/07	39,966	39,966	0	100.0	.0
				94/08	73,064	73,064	0	100.0	.0
				94/09	86,133	86,133	0	100.0	.0
				94/10	94,928	94,928	0	100.0	.0
				94/11	72,685	72,685	0	100.0	.0
				94/12	74,792	74,792	0	100.0	.0

6623 PBC

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

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FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
*TOTAL SUB_POOL 03					650,893	650,893	0	1,200.0	.0
FL	66230000	01	04	94/01	506,634	506,634	0	100.0	.0
				94/02	524,439	524,439	0	100.0	.0
				94/03	544,208	544,208	0	100.0	.0
				94/04	518,595	518,595	0	100.0	.0
				94/05	479,569	479,569	0	100.0	.0
				94/06	502,450	502,450	0	100.0	.0
				94/07	318,363	318,363	0	100.0	.0
				94/08	477,164	477,164	0	100.0	.0
				94/09	743,488	743,488	0	100.0	.0
				94/10	446,132	446,132	0	100.0	.0
				94/11	474,202	474,202	0	100.0	.0
				94/12	392,905	392,905	0	100.0	.0
*TOTAL SUB_POOL 04					5,928,149	5,928,149	0	1,200.0	.0
			05	94/01	212,367	212,367	0	100.0	.0
				94/02	210,955	210,955	0	100.0	.0
				94/03	218,502	218,502	0	100.0	.0
				94/04	214,605	214,605	0	100.0	.0
				94/05	209,713	209,713	0	100.0	.0
				94/06	186,163	186,163	0	100.0	.0
				94/07	126,561	126,561	0	100.0	.0
				94/08	139,482	139,482	0	100.0	.0
				94/09	145,673	145,673	0	100.0	.0
				94/10	188,833	188,833	0	100.0	.0
				94/11	197,427	197,427	0	100.0	.0
				94/12	182,817	182,817	0	100.0	.0
*TOTAL SUB_POOL 05					2,233,096	2,233,096	0	1,200.0	.0
			06	94/01	43,480	43,480	0	100.0	.0
				94/02	43,817	43,817	0	100.0	.0
				94/03	52,943	52,943	0	100.0	.0
				94/04	50,223	50,223	0	100.0	.0
				94/05	52,599	52,599	0	100.0	.0
				94/06	65,484	65,484	0	100.0	.0
				94/07	49,457	49,457	0	100.0	.0
				94/08	56,291	56,291	0	100.0	.0
				94/09	54,562	54,562	0	100.0	.0
				94/10	57,178	57,178	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	06	94/11	62,393	62,393	0	100.0	.0
				94/12	60,768	60,768	0	100.0	.0
*TOTAL SUB_POOL 06					649,194	649,194	0	1,200.0	.0
			07	94/01	12,817	12,817	0	100.0	.0
				94/02	13,119	13,119	0	100.0	.0
				94/03	8,770	8,770	0	100.0	.0
				94/04	-1,032	-1,032	0	100.0	.0
				94/05	8,182	8,182	0	100.0	.0
				94/06	4,087	4,087	0	100.0	.0
				94/07	16,838	16,838	0	100.0	.0
				94/08	-744	-744	0	100.0	.0
				94/09	6,428	6,428	0	100.0	.0
				94/10	5,972	5,972	0	100.0	.0
				94/11	5,513	5,513	0	100.0	.0
				94/12	6,269	6,269	0	100.0	.0
*TOTAL SUB_POOL 07					86,218	86,218	0	1,200.0	.0
			08	94/01	477,749	477,749	0	100.0	.0
				94/02	444,807	444,807	0	100.0	.0
				94/03	530,311	530,311	0	100.0	.0
				94/04	510,260	510,260	0	100.0	.0
				94/05	480,869	480,869	0	100.0	.0
				94/06	514,785	514,785	0	100.0	.0
				94/07	401,493	401,493	0	100.0	.0
				94/08	469,521	469,521	0	100.0	.0
				94/09	473,878	473,878	0	100.0	.0
				94/10	474,838	474,838	0	100.0	.0
				94/11	453,683	453,683	0	100.0	.0
				94/12	459,897	459,897	0	100.0	.0
*TOTAL SUB_POOL 08					5,692,091	5,692,091	0	1,200.0	.0
			09	94/01	1,327,218	1,327,218	0	100.0	.0
				94/02	1,316,543	1,316,543	0	100.0	.0
				94/03	1,595,746	1,595,746	0	100.0	.0
				94/04	1,516,437	1,516,437	0	100.0	.0
				94/05	2,180,924	2,180,924	0	100.0	.0
				94/06	1,407,927	1,407,927	0	100.0	.0
				94/07	1,399,210	1,399,210	0	100.0	.0

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	09	94/08	1,893,016	1,893,016	0	100.0	.0
				94/09	1,223,238	1,223,238	0	100.0	.0
				94/10	1,295,726	1,295,726	0	100.0	.0
				94/11	1,600,231	1,600,231	0	100.0	.0
				94/12	1,368,768	1,368,768	0	100.0	.0
*TOTAL SUB_POOL 09					18,124,986	18,124,986	0	1,200.0	.0
			10	94/01	5,495	5,495	0	100.0	.0
				94/02	6,689	6,689	0	100.0	.0
				94/03	6,650	6,650	0	100.0	.0
				94/04	6,100	6,100	0	100.0	.0
				94/05	7,040	7,040	0	100.0	.0
				94/06	6,536	6,536	0	100.0	.0
				94/07	6,590	6,590	0	100.0	.0
				94/08	6,795	6,795	0	100.0	.0
				94/09	5,574	5,574	0	100.0	.0
				94/10	3,695	3,695	0	100.0	.0
				94/11	6,084	6,084	0	100.0	.0
				94/12	5,633	5,633	0	100.0	.0
*TOTAL SUB_POOL 10					72,882	72,882	0	1,200.0	.0
			12	94/01	79,216	79,216	0	100.0	.0
				94/02	77,557	77,557	0	100.0	.0
				94/03	86,114	86,114	0	100.0	.0
				94/04	84,910	84,910	0	100.0	.0
				94/05	82,697	82,697	0	100.0	.0
				94/06	81,131	81,131	0	100.0	.0
				94/07	79,218	79,218	0	100.0	.0
				94/08	79,646	79,646	0	100.0	.0
				94/09	72,397	72,397	0	100.0	.0
				94/10	82,386	82,386	0	100.0	.0
				94/11	69,420	69,420	0	100.0	.0
				94/12	61,856	61,856	0	100.0	.0
*TOTAL SUB_POOL 12					936,548	936,548	0	1,200.0	.0
			14	94/01	-223	0	-223	.0	100.0
				94/02	458	0	458	.0	100.0
				94/03	189	0	189	.0	100.0
				94/04	-287	0	-287	.0	100.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	14	94/05	1	0	1	.0	100.0
				94/06	56	0	56	.0	100.0
				94/07	-55	0	-55	.0	100.0
				94/08	288	0	288	.0	100.0
				94/09	-330	0	-330	.0	100.0
				94/10	91	0	91	.0	100.0
				94/11	-343	0	-343	.0	100.0
				94/12	-336	0	-336	.0	100.0
*TOTAL SUB_POOL 14					-491	0	-491	.0	1,200.0
			15	94/01	776	776	0	100.0	.0
				94/02	10,340	10,340	0	100.0	.0
				94/03	4,447	4,447	0	100.0	.0
				94/04	6,644	6,644	0	100.0	.0
				94/05	5,689	5,689	0	100.0	.0
				94/06	7,934	7,934	0	100.0	.0
				94/07	4,197	4,197	0	100.0	.0
				94/08	5,522	5,522	0	100.0	.0
				94/10	4,116	4,116	0	100.0	.0
				94/11	3,090	3,090	0	100.0	.0
*TOTAL SUB_POOL 15					52,754	52,754	0	1,000.0	.0
			18	94/01	930	930	0	100.0	.0
				94/07	1,049	1,049	0	100.0	.0
				94/08	1,380	1,380	0	100.0	.0
				94/10	1,029	1,029	0	100.0	.0
				94/11	772	772	0	100.0	.0
*TOTAL SUB_POOL 18					5,161	5,161	0	500.0	.0
			19	94/01	34,422	34,422	0	100.0	.0
				94/02	72,766	72,766	0	100.0	.0
				94/03	53,451	53,451	0	100.0	.0
				94/04	52,247	52,247	0	100.0	.0
				94/05	51,475	51,475	0	100.0	.0
				94/06	55,060	55,060	0	100.0	.0
				94/07	54,164	54,164	0	100.0	.0
				94/08	76,712	76,712	0	100.0	.0
				94/09	54,908	54,908	0	100.0	.0
				94/10	54,970	54,970	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	19	94/11	53,227	53,227	0	100.0	.0
				94/12	72,759	72,759	0	100.0	.0
*TOTAL SUB_POOL 19					686,161	686,161	0	1,200.0	.0
			20	94/01	212,434	210,126	2,308	98.9	1.1
				94/02	111,057	113,365	-2,308	102.1	-2.1
				94/03	164,106	164,106	0	100.0	.0
				94/04	173,327	173,327	0	100.0	.0
				94/05	176,430	176,430	0	100.0	.0
				94/06	115,085	115,085	0	100.0	.0
				94/07	86,296	86,296	0	100.0	.0
				94/08	52,814	52,814	0	100.0	.0
				94/09	60,159	59,959	200	99.7	.3
				94/10	47,505	47,505	0	100.0	.0
				94/11	51,424	51,424	0	100.0	.0
				94/12	21,436	-64,597	86,033	-301.3	401.3
*TOTAL SUB_POOL 20					1,272,074	1,185,841	86,233	799.3	400.7
			21	94/01	145,935	144,243	1,692	98.8	1.2
				94/02	74,693	76,385	-1,692	102.3	-2.3
				94/03	112,733	112,733	0	100.0	.0
				94/04	126,957	126,957	0	100.0	.0
				94/05	127,712	127,712	0	100.0	.0
				94/06	85,579	85,579	0	100.0	.0
				94/07	60,604	60,604	0	100.0	.0
				94/08	35,382	35,382	0	100.0	.0
				94/09	41,261	41,261	0	100.0	.0
				94/10	32,364	32,364	0	100.0	.0
				94/11	35,363	35,363	0	100.0	.0
				94/12	13,714	-49,357	63,071	-359.9	459.9
*TOTAL SUB_POOL 21					892,296	829,225	63,071	741.2	458.8
			22	94/01	334	334	0	100.0	.0
				94/02	1,266	230	1,037	18.1	81.9
				94/03	1,010	62	947	6.2	93.8
				94/04	2,826	0	2,826	.0	100.0
				94/05	116	0	116	.0	100.0
				94/08	-402	-402	0	100.0	.0
*TOTAL SUB_POOL 22					5,149	223	4,926	224.3	375.7

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FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	23	94/01	706	706	0	100.0	.0
				94/03	168	168	0	100.0	.0
				94/04	2	2	0	100.0	.0
				94/12	9,233	9,233	0	100.0	.0
*TOTAL SUB_POOL 23					10,109	10,109	0	400.0	.0
			24	94/01	127,969	75,297	52,671	58.8	41.2
				94/02	142,823	88,349	54,473	61.9	38.1
				94/03	128,665	74,916	53,749	58.2	41.8
				94/04	130,400	77,439	52,961	59.4	40.6
				94/05	115,719	79,478	36,240	68.7	31.3
				94/06	155,151	66,403	88,748	42.8	57.2
				94/07	133,198	82,545	50,654	62.0	38.0
				94/08	137,439	81,426	56,013	59.2	40.8
				94/09	246,097	149,571	96,526	60.8	39.2
				94/10	159,322	87,785	71,537	55.1	44.9
				94/11	143,784	105,435	38,349	73.3	26.7
				94/12	136,178	83,683	52,495	61.5	38.5
*TOTAL SUB_POOL 24					1,756,744	1,052,327	704,417	721.7	478.3
			25	94/01	231,844	231,844	0	100.0	.0
				94/02	235,008	235,008	0	100.0	.0
				94/03	221,142	221,142	0	100.0	.0
				94/04	209,099	209,099	0	100.0	.0
				94/05	173,965	173,965	0	100.0	.0
				94/06	165,628	165,628	0	100.0	.0
				94/07	160,364	160,364	0	100.0	.0
				94/08	150,207	150,207	0	100.0	.0
				94/09	123,317	123,317	0	100.0	.0
				94/10	106,855	106,855	0	100.0	.0
				94/11	90,564	90,564	0	100.0	.0
				94/12	136,423	136,423	0	100.0	.0
*TOTAL SUB_POOL 25					2,004,416	2,004,416	0	1,200.0	.0
			26	94/01	-110,090	-110,090	0	100.0	.0
				94/02	-31,219	-31,219	0	100.0	.0
				94/03	-36,070	-36,070	0	100.0	.0
				94/04	-15,740	-15,740	0	100.0	.0
				94/05	23,981	23,981	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	26	94/06	-12,494	-12,494	0	100.0	.0
				94/07	-793	-793	0	100.0	.0
				94/08	3,882	3,882	0	100.0	.0
				94/09	13,763	13,763	0	100.0	.0
				94/10	18,968	18,968	0	100.0	.0
				94/11	18,968	18,968	0	100.0	.0
				94/12	18,968	18,968	0	100.0	.0
*TOTAL SUB_POOL 26					-108,677	-108,677	0	1,200.0	.0
			29	94/01	27,541	27,541	0	100.0	.0
				94/02	14,259	14,259	0	100.0	.0
				94/03	43,437	43,437	0	100.0	.0
				94/04	49,974	49,974	0	100.0	.0
				94/05	37,911	37,911	0	100.0	.0
				94/06	17,922	17,922	0	100.0	.0
				94/07	47,257	47,257	0	100.0	.0
				94/08	60,250	60,250	0	100.0	.0
				94/09	86,629	86,629	0	100.0	.0
				94/10	67,377	67,377	0	100.0	.0
				94/11	62,648	62,648	0	100.0	.0
				94/12	301,982	301,982	0	100.0	.0
*TOTAL SUB_POOL 29					817,186	817,186	0	1,200.0	.0
			30	94/01	4,349	4,349	0	100.0	.0
				94/02	-959	-959	0	100.0	.0
				94/03	7,286	7,286	0	100.0	.0
				94/04	3,527	3,527	0	100.0	.0
				94/05	2,778	2,778	0	100.0	.0
				94/06	6,334	6,334	0	100.0	.0
				94/07	17,751	17,751	0	100.0	.0
				94/08	20,189	20,189	0	100.0	.0
				94/09	27,912	27,912	0	100.0	.0
				94/10	23,950	23,950	0	100.0	.0
				94/11	17,792	17,792	0	100.0	.0
				94/12	109,186	109,186	0	100.0	.0
*TOTAL SUB_POOL 30					240,094	240,094	0	1,200.0	.0
			31	94/01	443,837	430,791	13,045	97.1	2.9
				94/02	270,387	259,099	11,288	95.8	4.2

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	31	94/03	410,120	397,839	12,281	97.0	3.0
				94/04	412,765	398,628	14,137	96.6	3.4
				94/05	476,604	458,473	18,131	96.2	3.8
				94/06	611,316	590,259	21,057	96.6	3.4
				94/07	440,661	426,339	14,321	96.8	3.2
				94/08	748,720	723,732	24,988	96.7	3.3
				94/09	513,150	495,490	17,660	96.6	3.4
				94/10	491,424	474,572	16,852	96.6	3.4
				94/11	365,804	353,419	12,385	96.6	3.4
				94/12	748,003	721,741	26,262	96.5	3.5
*TOTAL SUB_POOL 31					5,932,790	5,730,382	202,408	1,158.9	41.1
			32	94/01	21,309	21,309	0	100.0	.0
				94/02	24,566	24,566	0	100.0	.0
				94/03	65,243	65,243	0	100.0	.0
				94/04	12,606	12,606	0	100.0	.0
				94/05	49,860	49,860	0	100.0	.0
				94/06	73,763	73,763	0	100.0	.0
				94/07	65,970	65,970	0	100.0	.0
				94/08	217,514	217,514	0	100.0	.0
				94/09	72,983	72,983	0	100.0	.0
				94/10	49,085	49,085	0	100.0	.0
				94/11	31,902	31,902	0	100.0	.0
				94/12	357,052	357,052	0	100.0	.0
*TOTAL SUB_POOL 32					1,041,851	1,041,851	0	1,200.0	.0
			33	94/07	4,409	4,409	0	100.0	.0
				94/08	4,948	4,948	0	100.0	.0
				94/09	5,925	5,925	0	100.0	.0
				94/10	11,886	11,886	0	100.0	.0
				94/11	15,572	15,572	0	100.0	.0
				94/12	15,949	15,949	0	100.0	.0
*TOTAL SUB_POOL 33					58,690	58,690	0	600.0	.0
			34	94/07	54,402	54,402	0	100.0	.0
				94/08	36,789	36,789	0	100.0	.0
				94/09	54,881	54,881	0	100.0	.0
				94/10	55,812	55,812	0	100.0	.0
				94/11	16,211	16,211	0	100.0	.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	01	34	94/12	49,378	49,378	0	100.0	.0
*TOTAL SUB_POOL 34					267,473	267,473	0	600.0	.0
			35	94/07	138,074	138,074	0	100.0	.0
				94/08	45,407	45,407	0	100.0	.0
				94/09	-99,007	-99,007	0	100.0	.0
				94/10	30,614	30,614	0	100.0	.0
				94/11	8,273	8,273	0	100.0	.0
				94/12	-2,453	-2,453	0	100.0	.0
*TOTAL SUB_POOL 35					120,907	120,907	0	600.0	.0
			36	94/07	34,009	34,009	0	100.0	.0
				94/08	43,780	43,780	0	100.0	.0
				94/09	67,774	67,774	0	100.0	.0
				94/10	47,533	47,533	0	100.0	.0
				94/11	8,656	8,656	0	100.0	.0
				94/12	-7,306	-7,306	0	100.0	.0
*TOTAL SUB_POOL 36					194,446	194,446	0	600.0	.0
*TOTAL CP 01					56,193,652	55,133,087	1,060,565	28,345.4	2,954.6
		02	01	94/01	126,918	105,316	21,603	83.0	17.0
				94/02	539,896	445,853	94,043	82.6	17.4
				94/03	631,358	514,274	117,084	81.5	18.5
				94/04	477,836	387,433	90,403	81.1	18.9
				94/05	358,539	289,645	68,894	80.8	19.2
				94/06	297,585	239,982	57,603	80.6	19.4
				94/07	454,555	367,657	86,898	80.9	19.1
				94/08	265,268	215,735	49,533	81.3	18.7
				94/09	716,160	579,755	136,405	81.0	19.0
				94/10	375,258	300,777	74,481	80.2	19.8
				94/11	394,542	317,747	76,795	80.5	19.5
				94/12	212,519	173,198	39,321	81.5	18.5
*TOTAL SUB_POOL 01					4,850,434	3,937,371	913,063	974.9	225.1
			02	94/01	32,462	30,003	2,459	92.4	7.6
				94/02	42,733	39,442	3,291	92.3	7.7
				94/03	53,585	49,242	4,343	91.9	8.1
				94/04	53,761	49,635	4,127	92.3	7.7

FILENAME: FOCEXEC PYCPAMHA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	02	02	94/05	59,655	55,157	4,498	92.5	7.5
				94/06	50,316	46,440	3,876	92.3	7.7
				94/07	53,797	49,786	4,011	92.5	7.5
				94/08	61,536	56,847	4,689	92.4	7.6
				94/09	60,535	55,519	5,016	91.7	8.3
				94/10	56,507	51,580	4,926	91.3	8.7
				94/11	62,107	57,460	4,647	92.5	7.5
				94/12	69,015	63,968	5,047	92.7	7.3
*TOTAL SUB_POOL 02					656,009	605,080	50,930	1,106.8	93.2
			03	94/02	18	18	1	97.0	3.0
				94/03	20	20	1	96.7	3.3
				94/11	18	18	1	96.9	3.1
*TOTAL SUB_POOL 03					57	55	2	290.6	9.4
			05	94/01	141,845	137,671	4,174	97.1	2.9
				94/02	74,632	72,411	2,221	97.0	3.0
				94/03	142,925	138,208	4,717	96.7	3.3
				94/04	139,378	135,192	4,185	97.0	3.0
				94/05	123,376	119,654	3,721	97.0	3.0
				94/06	109,059	105,630	3,429	96.9	3.1
				94/07	101,897	98,780	3,117	96.9	3.1
				94/08	93,258	90,100	3,157	96.6	3.4
				94/09	106,676	102,870	3,806	96.4	3.6
				94/10	101,134	97,860	3,274	96.8	3.2
				94/11	100,653	97,547	3,106	96.9	3.1
				94/12	8,655	8,325	330	96.2	3.8
*TOTAL SUB_POOL 05					1,243,486	1,204,250	39,236	1,161.5	38.5
			06	94/01	104,481	96,567	7,914	92.4	7.6
				94/02	37,366	34,489	2,878	92.3	7.7
				94/03	76,795	70,571	6,224	91.9	8.1
				94/04	81,677	75,408	6,269	92.3	7.7
				94/05	73,015	67,509	5,505	92.5	7.5
				94/06	73,612	67,942	5,670	92.3	7.7
				94/07	69,954	64,738	5,216	92.5	7.5
				94/08	60,562	55,948	4,614	92.4	7.6
				94/09	71,984	66,019	5,965	91.7	8.3
				94/10	71,005	64,815	6,190	91.3	8.7

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	02	06	94/11	71,284	65,951	5,334	92.5	7.5
				94/12	9,695	8,986	709	92.7	7.3
*TOTAL SUB_POOL 06					801,431	738,943	62,489	1,186.8	93.2
			08	94/01	171,995	166,934	5,061	97.1	2.9
				94/02	-69,500	-67,432	-2,068	97.0	3.0
				94/03	13,677	13,226	451	96.7	3.3
				94/04	116,276	112,785	3,492	97.0	3.0
				94/05	83,190	80,681	2,509	97.0	3.0
				94/06	39,517	38,275	1,242	96.9	3.1
				94/07	40,828	39,579	1,249	96.9	3.1
				94/08	79,080	76,402	2,677	96.6	3.4
				94/09	56,375	54,363	2,011	96.4	3.6
				94/10	59,350	57,429	1,921	96.8	3.2
				94/11	57,351	55,581	1,770	96.9	3.1
				94/12	135,008	129,867	5,140	96.2	3.8
*TOTAL SUB_POOL 08					783,146	757,689	25,457	1,161.5	38.5
			09	94/01	27,318	25,907	1,411	94.8	5.2
				94/02	31,351	29,685	1,665	94.7	5.3
				94/03	35,033	33,038	1,995	94.3	5.7
				94/04	29,845	28,261	1,584	94.7	5.3
				94/05	32,873	31,157	1,716	94.8	5.2
				94/06	33,138	31,350	1,788	94.6	5.4
				94/07	33,069	31,340	1,728	94.8	5.2
				94/08	32,478	30,686	1,792	94.5	5.5
				94/09	33,456	31,486	1,970	94.1	5.9
				94/10	14,735	13,879	856	94.2	5.8
				94/11	12,577	11,915	662	94.7	5.3
				94/12	40,686	38,328	2,358	94.2	5.8
*TOTAL SUB_POOL 09					356,559	337,031	19,528	1,134.4	65.6
*TOTAL CP 02					8,691,122	7,580,419	1,110,704	6,936.5	563.5
		03	01	94/01	2,733,221	2,672,826	60,395	97.8	2.2
				94/02	2,448,904	2,386,951	61,953	97.5	2.5
				94/03	3,132,576	3,056,869	75,708	97.6	2.4
				94/04	2,901,119	2,827,886	73,233	97.5	2.5
				94/05	2,697,689	2,623,225	74,465	97.2	2.8
				94/06	2,484,629	2,413,166	71,463	97.1	2.9

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	03	01	94/07	3,064,730	2,978,596	86,134	97.2	2.8
				94/08	3,384,395	3,503,297	-118,903	103.5	-3.5
				94/09	2,322,972	2,256,843	66,130	97.2	2.8
				94/10	2,511,776	2,443,538	68,238	97.3	2.7
				94/11	2,629,547	2,559,169	70,378	97.3	2.7
				94/12	2,845,773	2,775,282	70,490	97.5	2.5
*TOTAL SUB_POOL 01					33,157,332	32,497,648	659,684	1,174.7	25.3
			02	94/01	2,603,661	2,546,129	57,532	97.8	2.2
				94/02	2,970,593	2,895,442	75,151	97.5	2.5
				94/03	2,965,790	2,894,113	71,677	97.6	2.4
				94/04	3,238,174	3,156,432	81,742	97.5	2.5
				94/05	3,185,206	3,097,284	87,922	97.2	2.8
				94/06	3,091,864	3,002,936	88,928	97.1	2.9
				94/07	3,479,716	3,381,919	97,797	97.2	2.8
				94/08	3,094,117	3,013,188	80,929	97.4	2.6
				94/09	3,440,043	3,342,113	97,930	97.2	2.8
				94/10	3,384,518	3,292,570	91,949	97.3	2.7
				94/11	3,158,002	3,073,480	84,522	97.3	2.7
				94/12	3,283,782	3,202,443	81,340	97.5	2.5
*TOTAL SUB_POOL 02					37,895,467	36,898,049	997,417	1,168.5	31.5
			03	94/01	561,270	548,868	12,402	97.8	2.2
				94/02	486,884	474,567	12,317	97.5	2.5
				94/03	544,140	530,989	13,151	97.6	2.4
				94/04	538,094	524,511	13,583	97.5	2.5
				94/05	532,307	517,614	14,693	97.2 44-9/1-1	2.8
				94/06	538,132	522,654	15,478	97.1	2.9
				94/07	566,603	550,678	15,924	~~97.2~~ 44-9	2.8
				94/08	545,414	531,148	14,266	97.4	2.6
				94/09	518,172	503,421	14,751	97.2 44-9/1-1	2.8
				94/10	535,901	521,342	14,559	97.3 44-9/1-1	2.7
				94/11	560,822	545,812	15,010	97.3	2.7
				94/12	541,395	527,985	13,410	97.5 44-9/1-1	2.5
*TOTAL SUB_POOL 03					6,469,133	6,299,588	169,545	1,168.5	31.5
			04	94/01	3,367,457	3,293,047	74,409	97.8	2.2
				94/02	3,356,031	3,271,129	84,902	97.5	2.5
				94/03	3,687,978	3,598,848	89,130	97.6	2.4

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	03	04	94/04	3,450,944	3,363,832	87,113	97.5	2.5
				94/05	3,786,472	3,681,954	104,519	97.2	2.8
				94/06	3,693,077	3,586,857	106,220	97.1	2.9
				94/07	3,519,762	3,420,839	98,923	97.2	2.8
				94/08	3,882,762	3,781,205	101,557	97.4	2.6
				94/09	3,601,531	3,499,004	102,527	97.2	2.8
				94/10	3,432,287	3,339,041	93,246	97.3	2.7
				94/11	3,629,855	3,532,704	97,150	97.3	2.7
				94/12	3,425,943	3,341,082	84,861	97.5	2.5
*TOTAL SUB_POOL 04					42,834,099	41,709,542	1,124,557	1,168.5	31.5
			05	94/01	619,390	605,703	13,686	97.8	2.2
				94/02	634,806	618,747	16,060	97.5	2.5
				94/03	758,283	739,957	18,326	97.6	2.4
				94/04	629,054	613,175	15,879	97.5	2.5
				94/05	689,521	670,488	19,033	97.2	2.8
				94/06	670,500	651,215	19,285	97.1	2.9
				94/07	715,250	695,148	20,102	97.2	2.8
				94/08	770,488	750,335	20,153	97.4	2.6
				94/09	794,874	772,246	22,628	97.2	2.8
				94/10	741,524	721,378	20,145	97.3	2.7
				94/11	807,557	785,943	21,614	97.3	2.7
				94/12	776,832	757,590	19,242	97.5	2.5
*TOTAL SUB_POOL 05					8,608,078	8,381,925	226,153	1,168.5	31.5
			06	94/01	724,898	708,880	16,018	97.8	2.2
				94/02	371,897	362,489	9,408	97.5	2.5
				94/03	141,820	138,393	3,427	97.6	2.4
				94/04	707,025	689,177	17,848	97.5	2.5
				94/05	657,411	639,264	18,147	97.2	2.8
				94/06	494,623	480,397	14,226	97.1	2.9
				94/07	458,283	445,403	12,880	97.2	2.8
				94/08	471,183	458,859	12,324	97.4	2.6
				94/09	490,112	476,160	13,952	97.2	2.8
				94/10	462,522	449,957	12,566	97.3	2.7
				94/11	467,818	455,297	12,521	97.3	2.7
				94/12	400,667	390,743	9,925	97.5	2.5
*TOTAL SUB_POOL 06					5,848,260	5,695,018	153,242	1,168.5	31.5

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	03	07	94/01	8,133	7,953	180	97.8	2.2
				94/02	9,156	8,925	232	97.5	2.5
				94/03	12,360	12,062	299	97.6	2.4
				94/04	11,618	11,325	293	97.5	2.5
				94/05	22,481	21,860	621	97.2	2.8
				94/06	8,679	8,430	250	97.1	2.9
				94/07	12,253	11,909	344	97.2	2.8
				94/08	482	470	13	97.4	2.6
				94/09	3,174	3,084	90	97.2	2.8
				94/10	4,458	4,337	121	97.3	2.7
				94/11	4,937	4,805	132	97.3	2.7
				94/12	4,157	4,054	103	97.5	2.5
*TOTAL SUB_POOL 07					101,891	99,214	2,677	1,168.5	31.5
			08	94/01	18,332	17,927	405	97.8	2.2
				94/02	21,485	20,942	544	97.5	2.5
				94/03	23,769	23,194	574	97.6	2.4
				94/04	20,266	19,754	512	97.5	2.5
				94/05	21,662	21,064	598	97.2	2.8
				94/06	22,032	21,398	634	97.1	2.9
				94/07	21,026	20,435	591	97.2	2.8
				94/08	22,709	22,115	594	97.4	2.6
				94/09	22,568	21,926	642	97.2	2.8
				94/10	13,877	13,500	377	97.3	2.7
				94/11	13,446	13,086	360	97.3	2.7
				94/12	16,029	15,632	397	97.5	2.5
*TOTAL SUB_POOL 08					237,201	230,973	6,228	1,168.5	31.5
			09	94/07	751	730	21	97.2	2.8
				94/08	1,938	1,887	51	97.4	2.6
				94/09	-2,464	-2,394	-70	97.2	2.8
				94/10	59,525	57,908	1,617	97.3	2.7
				94/11	181,875	177,007	4,868	97.3	2.7
				94/12	181,875	177,370	4,505	97.5	2.5
*TOTAL SUB_POOL 09					423,500	412,508	10,992	583.9	16.1
*TOTAL CP 03					135,574,961	132,224,466	3,350,495	9,938.3	261.7
		04	01	94/01	4	4	0	96.1	3.9
				94/04	60	57	3	95.0	5.1

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	04	01	94/05	45	42	3	94.2	5.8
				94/06	2,003	1,902	101	95.0	5.0
				94/07	4,408	4,168	240	94.5	5.5
				94/08	281	270	11	96.2	3.8
				94/09	1,353	1,287	65	95.2	4.8
				94/10	2,122	2,015	107	95.0	5.0
				94/12	16,131	15,584	547	96.6	3.4
*TOTAL SUB_POOL		01			26,407	25,329	1,078	857.6	42.4
			02	94/09	2,689	2,559	130	95.2	4.8
				94/10	1,000	950	50	95.0	5.0
				94/12	1,124	1,086	38	96.6	3.4
*TOTAL SUB_POOL		02			4,814	4,595	219	286.7	13.3
*TOTAL CP 04					31,220	29,924	1,296	1,144.4	55.6
		06	01	94/01	910,525	872,010	38,515	95.8	4.2
				94/02	938,120	898,437	39,682	95.8	4.2
				94/03	1,028,054	984,567	43,487	95.8	4.2
				94/04	894,675	821,937	72,737	91.9	8.1
				94/05	975,030	910,190	64,839	93.3	6.7
				94/06	956,382	898,521	57,861	93.9	6.1
				94/07	953,323	901,844	51,479	94.6	5.4
				94/08	1,050,312	981,727	68,585	93.5	6.5
				94/09	1,065,367	996,544	68,823	93.5	6.5
				94/10	1,094,486	1,039,871	54,615	95.0	5.0
				94/11	1,099,568	1,050,417	49,151	95.5	4.5
				94/12	1,184,592	1,135,195	49,398	95.8	4.2
*TOTAL SUB_POOL		01			12,150,433	11,491,260	659,173	1,134.5	65.5
			02	94/01	493,654	472,772	20,882	95.8	4.2
				94/02	201,229	192,717	8,512	95.8	4.2
				94/03	619,855	593,635	26,220	95.8	4.2
				94/04	436,078	400,625	35,453	91.9	8.1
				94/05	406,559	379,522	27,036	93.3	6.7
				94/06	502,539	472,135	30,404	94.0	6.0
				94/07	583,541	552,030	31,511	94.6	5.4
				94/08	565,023	528,127	36,896	93.5	6.5
				94/09	649,320	607,374	41,946	93.5	6.5
				94/10	591,073	561,579	29,495	95.0	5.0

FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

Southern Bell Telephone & Telegraph
COST POOL + %
TYE 12/31/94

(PBC) LK 10/16/95

FLA - MAIN ACCOUNT / COST POOL/SUB-POOL ANALYSIS - 1994 BY MONTH

ST	ACCT	CP	SP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	66230000	06	02	94/11	601,700	574,804	26,896	95.5	4.5
				94/12	835,177	800,350	34,827	95.8	4.2
*TOTAL SUB_POOL 02					6,485,747	6,135,670	350,077	1,134.5	65.5
			03	94/01	4,525,631	4,334,197	191,434	95.8	4.2
				94/02	4,720,341	4,520,670	199,670	95.8	4.2
				94/03	4,941,721	4,732,686	209,035	95.8	4.2
				94/04	4,660,494	4,281,596	378,898	91.9	8.1
				94/05	4,870,558	4,546,666	323,892	93.3	6.7
				94/06	5,108,792	4,799,710	309,082	93.9	6.1
				94/07	4,842,683	4,581,178	261,505	94.6	5.4
				94/08	5,521,736	5,161,166	360,569	93.5	6.5
				94/09	5,130,232	4,798,819	331,413	93.5	6.5
				94/10	4,861,885	4,619,277	242,608	95.0	5.0
				94/11	4,986,396	4,763,504	222,892	95.5	4.5
				94/12	4,610,102	4,417,861	192,241	95.8	4.2
*TOTAL SUB_POOL 03					58,780,570	55,557,330	3,223,240	1,134.5	65.5
			04	94/01	61,511	58,909	2,602	95.8	4.2
				94/02	65,165	62,408	2,756	95.8	4.2
				94/03	83,790	80,246	3,544	95.8	4.2
				94/04	61,758	56,737	5,021	91.9	8.1
				94/05	66,734	62,296	4,438	93.3	6.7
				94/06	66,436	62,417	4,019	93.9	6.1
				94/07	72,994	69,052	3,942	94.6	5.4
				94/08	339,290	317,134	22,156	93.5	6.5
				94/09	96,085	89,883	6,202	93.5	6.5
				94/10	107,439	102,077	5,361	95.0	5.0
				94/11	69,556	66,446	3,109	95.5	4.5
				94/12	100,615	96,419	4,196	95.8	4.2
*TOTAL SUB_POOL 04					1,191,290	1,123,944	67,346	1,134.5	65.5
*TOTAL CP 06					78,608,040	74,308,205	4,299,835	4,537.8	262.2
*TOTAL ACCOUNT 66230000					279,098,9967	269,276,101	9,822,895	50,902.4	4,097.6
*TOTAL STATE FL					469,047,067	451,245,071	17,801,996	141,858.6	11,941.4
TOTAL					469,047,067	451,245,071	17,801,996	141,858.6	11,941.4

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION
FILENAME: FOCEXEC PYCPAMMA RUN 06/29/95

	REG	NR
7/94 TOTAL	22,412,777	848,532

17

45-9

PBC

6.02 The following inputs are used in this account:

CISSP
TACCOUNT

6.03 Account 6622 consists of the following cost pool:

CP01 Number Services

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is directly assigned to regulated.

ACCOUNT 6623 - CUSTOMER SERVICES

7.01 Account 6623 contains costs incurred in establishing and servicing customer accounts. This includes maintaining and billing customer accounts, collecting and investigating customer accounts, collecting and reporting pay station receipts, and instructing customers in the use of products and services.

7.02 The following inputs are used in this account:

CISSP
TRCFC
TDACAT
CRISSTAT
CABSSTAT

7.03.1 Customer Services expenses are assigned to the proper Cost Pool and Subpool based on Job Function Code (JFC) and Responsibility Code charged [illegible]. Some of the CP/SPs are aligned by Business Segments to provide more accurate identification and tracking of Customer Services expenses by Business Segment. Any Customer Services expense journalized to an unanticipated combination of JFC and RCC will be assigned to a CP/SP based on the JFC. Any unexpected RC/JFC combinations will be reflected on the monthly CISSP Input Audit Report - MP5615 (TRCFC Investigation Indicator Set) and will be reviewed by the CSS/PPS Methods staff. Exhibit G contains a mapping of the RCC/JFC to CP/SP for the Customer Services account.

7.03.2 Business Segment indicators are assigned from TRCFC, from factor development, or by using the standard Business Segment Indicator assignment logic. For more information on the standard assignment of Business Segment Indicators, refer to Part 13, Section 7. Exhibit H contains a chart

both sides

(1)

This includes handling and recording, intercept, quoting rates, time and charges, and all other activities involved in the manual handling of calls.

5.02 The following inputs are used in this account:

CISSP
TRCFC

5.03 Account 6621 consists of the following cost pool/subpools:

CP01 SP03 Call Completion Services - Toll and Assist Operations
CP01 SP04 Call Completion Services - Dual Party Relay Service Center
CP01 SP05 Data Base Administration Center (DBAC) and Independent Company Number Services (ICON)

5.04.1 CP01 SP03 contains the following FCs:

2120*	2129*	212G*	2130	2139
213G	2140	2149	214G	2150
215G	9070	9071		

*All dollars with RCC K04065XX and a portion of those with RCC K04064XX go to CP01 SP05.

5.04.2 CP01 SP03 is directly assigned to regulated.

5.05.1 CP01 SP04 contains the following JFCs:

2170 2179 217G

5.05.2 CP01 SP04 is directly assigned to regulated.

5.06.1 CP01 SP05 contains the following JFCs:

2120* 2179* 212G*

*All dollars with RCC K04065XX and a portion of those with RCC K04064XX go to CP01 SP05.

5.06.2 CP01 SP05 is directly assigned to Regulated.

ACCOUNT 6622 - NUMBER SERVICES

6.01 Account 6622 contains costs incurred in providing customer number and classified listings. This includes preparing or purchasing, compiling, and disseminating those listings through Directory Assistance or other means.

(2)

of how the Business Segment Indicators are assigned by CP/SP in CSS for the Customer Services account.

7.03.3 Account 6623 consists of the following cost pools/subpools:

CP01 SP01 Direct Regulated/Nonregulated - Accounting Operations for Carrier Billing System
CP01 SP02 Direct Regulated/Nonregulated - Accounting for Toll Message and Message Investigation Center (MIC)
CP01 SP03 Direct Regulated/Nonregulated - Accounting Operations for Local Message
CP01 SP04 Direct Regulated/Nonregulated - Interfunctional Service Coordination and Interexchange Customer Service Centers Customer Point of Contact
CP01 SP05 Direct Regulated/Nonregulated - ICSC Billing Inquiry and Collections
CP01 SP06 Direct Regulated/Nonregulated - Semipublic Telephone Station
CP01 SP07 Direct Regulated/Nonregulated - Semipublic Telephone Station (Sales Related)
CP01 SP08 Direct Regulated/Nonregulated - Public Telephone Station Customer Services
CP01 SP09 Direct Regulated/Nonregulated - Public Telephone Station Customer Services (Sales Related)
CP01 SP10 Direct Regulated/Nonregulated -Public/Semipublic Training
CP01 SP11 Direct Regulated/Nonregulated - Public Service Center - Inmate Services
CP01 SP12 Direct Regulated/Nonregulated - Vendor Payphone Center
CP01 SP13 Direct Regulated/Nonregulated - RSSC - Service Order Entry Support
CP01 SP14 Direct Regulated/Nonregulated - RSSC - Account Inquiry Support
CP01 SP15 Direct Regulated/Nonregulated - RSSC Demand Sales Support
CP01 SP16 Direct Regulated/Nonregulated - BSSC - Service Order Entry Support
CP01 SP17 Direct Regulated/Nonregulated - BSSC Account Inquiry Support
CP01 SP18 Direct Regulated/Nonregulated - BSSC Demand Sales Support
CP01 SP19 Direct Regulated/Nonregulated - Annoyance Call Bureau
CP01 SP20 Direct Regulated/Nonregulated - Vendor Service Center - Complex Business
CP01 SP21 Direct Regulated/Nonregulated - Vendor Service Center - Small Business

CP01 SP22 Direct Regulated/Nonregulated - Customer Proprietary Network Information
CP01 SP23 Direct Regulated/Nonregulated Informational Advertising - Complex Business
CP01 SP24 Direct Regulated/Nonregulated Customer Instructional Services
CP01 SP25 Direct Regulated/Nonregulated Address Information Center
CP01 SP26 Direct Regulated/Nonregulated - Other
CP01 SP27 Direct Regulated/Nonregulated - End User Access Center (Miami) Interfunctional Service Coordination and Interexchange Center Service Centers Customer Point of Contact
CP01 SP28 Direct Regulated/Nonregulated - End User Access Center (Miami)
CP01 SP29 Direct Regulated/Nonregulated - Interfunctional Service Coordination and Interexchange Center Service Centers Customer Point of Contact - BSAC
CP01 SP30 Direct Regulated/Nonregulated - ICSC Billing Inquiry and Collections - BSAC
CP01 SP31 Direct Regulated/Nonregulated - BBS Overheads for Customer Services Functions
CP01 SP32 Direct Regulated/Nonregulated Informational Advertising
CP01 SP33 Direct Regulated/Nonregulated - Wireless Centers
CP01 SP34 Direct Regulated/Nonregulated - Fraud Control Center
CP01 SP35 Direct Regulated/Nonregulated - Equal Access Center
CP01 SP36 Direct Regulated/Nonregulated - Initial Point of Contact Center (IPOC)
CP02 SP01 RSSC Service Order Entry
CP02 SP02 BSSC Service Order Entry - Small Business
CP02 SP03 BSSC Service Order Entry - Complex Business
CP02 SP04 Reserved
CP02 SP05 Vendor Service Center Common Costs (Service Representative and Service Consultant) - Complex Business
CP02 SP06 Vendor Service Center Common Costs (Service Representative and Service Consultant) - Small Business
CP02 SP07 Customer Proprietary Network Information
CP02 SP08 MAC/CBAC/BSAC/VSC Service Order Entry
CP02 SP09 Business Service Order Entry Training
CP03 SP01 Billing and Collections - Accounting Operations for Service and Equipment, Remittance (CMR), Accounts, and Customer Output
CP03 SP02 Billing and Collections - Consumer (RSSC/ Residence Collections Centers/Authorized Payment Agency/Customer Payment Operations)

CP03 SP03 Billing and Collections - Business (BSSC/Business Collections Centers/Authorized Payment Agency/Customer Payment Operations)
CP03 SP04 Account Inquiry - RSSC
CP03 SP05 Account Inquiry - BSSC
CP03 SP06 Account Inquiry - Complex Business Centers (MAC/CBAC/BSAC/VSC)
CP03 SP07 Customer Name and Address
CP03 SP08 Account Inquiry Training
CP03 SP09 Customer Adjustments
CP03 SP11 BAPCO Collection Expense
CP04 SP01 Informational Advertising
CP04 SP02 Informational Advertising - Complex Business

CP06 SP01 BSSC Demand Sales Operations
CP06 SP02 Complex Business Centers (MAC/CBAC/VSC) Demand Sales Operations
CP06 SP03 RSSC - Demand Sales Operations
CP06 SP04 Demand Sales Training

7.04 Account 6623 CP/SP titles are descriptive of the expenses assigned to each CP/SP. All expenses to CP01 SP01 through CP01 SP19 are directly assigned.

7.05 CP01 SP20 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to product based on CRISSTAT and CABSSTAT inward and outward movement of Complex Business products for the current month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.06 CP01 SP21 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to product based on CRISSTAT and CABSSTAT inward and outward movement of Small Business products for the current month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.07 CP01 SP22 through CP01 SP30, and CP01 SP36 are directly assigned.

7.08 CP01 SP31 is directly assigned to regulated/nonregulated. Nonregulated expenses are allocated to products using the CSS Account 6623 BBS Overhead Allocator factors. For more information on the development of these factors refer to Part 12, Section 7, Subsection 1.

5

7.09 CP02 SP01 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Consumer products for the current month. Consumer products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of RN. Movements by product are summed and ratios are developed for each product to total.

7.10 CP02 SP02 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Small Business products for the current month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.11 CP02 SP03 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Complex Business products for the current month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.12 CP02 SP04 is not currently being used.

7.13 CP02 SP05 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Complex Business products for the current month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.14 CP02 SP06 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Small Business products for the current month. Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of SN. Movements by product are summed and ratios are developed for each product to total.

7.15 CP02 SP07 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Consumer, Small Business, and Complex Business products for the current month. Consumer, Small Business, and Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of RN, SN, or CN. Movements by product are summed and ratios are developed for each product to total.

Southern Bell Telephone & Telegraph
Account 6623- Customer Services
TYE 12/31/94

(P&C) 10/13/95

7.16 CP02 SP08 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Complex Business products for the current month. Complex Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN. Movements by product are summed and ratios are developed for each product to total.

7.17 CP02 SP09 is allocated to regulated/nonregulated based on CRISSTAT and CABSSTAT inward and outward movement of Complex Business and Small Business products for the current month. Complex and Small Business products are identified on the CRISSTAT and CABSSTAT files as records with a Business Segment indicator of CN or SN. Movements by product are summed and ratios are developed for each product to total.

7.18 All subpools in CP03 are allocated to regulated/nonregulated based on ratios provided on the Bill Lines printed (BLP) file. This file is provided monthly by CRIS and reflects ratios of the number of bill lines printed for each nonregulated product and the total number of bill lines printed for all products/services. TDACAT is mechanically updated with the ratios on the BLP file.

7.19 Both subpools in CP04 are allocated to regulated/nonregulated using the Marketing Allocator, CMA01. For more information on the development of the Marketing Allocator, refer to Part 12, Section 4.

7.20 CP06 SP01, CP06 SP02, and CP06 SP03 are allocated to regulated/nonregulated based on the data provided by the Service Representative Timing Study performed by the Work Activities Statistical Sampling Process (WASSP) group. The CSS/PPS Operations staff uses the study data to develop product specific ratios which are updated monthly to TDACAT. For more information on the Timing Study and the development of the TDACAT ratios, refer to Part 2, Section 8 and Part 4, Section 5, Subsection 1, Segment 1.

7.21 CP06 SP04 is allocated to regulated/nonregulated based on all the other subpools in CP06.

PBC

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE
CP01 SP01 Direct R/NR Accounting Operations for CABS.	Any RCC	1200
CP01 SP02 Direct R/NR Accounting Operations for Toll Message and MIC	Any RCC	1220 566U
	% of K0203 and all of any other RCC	1280
CP01 SP03 Direct R/NR Accounting Operations for Local Message	Any RCC	1230
CP01 SP04 Direct R/NR Interfunctional Service Coordination and IXC Customer Point of Contact	Any RCC not specified elsewhere on this chart.	2240 2300 230G
	Any RCC	1740 1741
CP01 SP05 Direct R/NR ICSC Billing Inquiry and Collections	% of K0201 and all of any other RCC not specified elsewhere on this chart.	2320 232G 2350 235G
	Any RCC	1742 1743 1744 1745
CP01 SP06 Direct R/NR Semipublic Telephone Station Customer Service	Any RCC	2383 2603 2604 2605 2612 2613 2621
CP01 SP07 Direct R/NR Semipublic Telephone Station Customer Service (Sales Related)	Any RCC	8162 2393

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE	
CP01 SP08 Direct R/NR Public Telephone Station Customer Service	Any RCC	2380 2600 2601 2602 2610 2611 2620	2388 238G 260G 2608 261G 2618
CP01 SP09 Direct R/NR Public Telephone Station Customer Services (Sales Related)	Any RCC	2390 [illegible] 8161 2398 239G	
CP01 SP10 Direct R/NR Public/Semipublic Training	Any RCC	17E0 17E1	
CP01 SP11 Direct R/NR Public Service Center - Inmate Services	Any RCC	238066	
CP01 SP12 Direct R/NR Vendor Payphone Center	Any RCC	2330 233G	
CP01 SP13 Direct R/NR RSSC -Service Order Entry Support	Any RCC	2E1B 2E1BXX	
CP01 SP14 Direct R/NR RSSC Account Inquiry Support	Any RCC	2E50XX 2E5B 2E5BXX	
CP01 SP15 Direct R/NR RSSC Demand Sales Support	Any RCC	2E7B 2E7BXX	
CP01 SP16 Direct R/NR BSSC Service Order Entry Support	Any RCC	281B 281BXX 283B 283BXX	
CP01 SP17 Direct R/NR BSSC Account Inquiry Support	Any RCC	285B 285BXX	
CP01 SP18 Direct R/NR BSSC Demand Sales Support	Any RCC	287B 287BXX	
CP01 SP19 Direct R/NR Annoyance Call Bureau	Any RCC	0960 096G	

AUG 2 2 1994

2

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE
CP01 SP20 Direct R/NR Vendor Service Center - Complex Business	X - Complex Business	2880
	Any RCC not specified elsewhere on this chart.	288099
	Any RCC	288G 2888
CP01 SP21 Direct R/NR Vendor Service Center - Small Business	X - Complex Business	2880 288099
CP01 SP22 Direct R/NR Customer Proprietary Network Information	X0000s02 Complex Business (where s varies by state)	2880 288099
	Any RCC	288B 288BXX 2880XX 2881 2881XX
CP01 SP23 Direct R/NR Informational Advertising - Complex Business	X - Complex Business	0340
	Any RCC	034099
CP01 SP24 Direct R/NR Customer Instructional Services	Any RCC	2030 2030XX
CP01 SP25 Direct R/NR Address Information Center	Any RCC	2E30 17E2 17E3
CP01 SP26 Direct R/NR Other	Any RCC	56C3 566M 566S 566B 566C
CP01 SP27 Direct R/NR Miami End User Access Center - IXC Coordination and Customer Point of Contact	RCC for the Miami End User Access Center K020123 K020124 K020126	2300 230G

3

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE
CP01 SP28 Direct R/NR Miami End User Access Center - ICSC Billing and Collections	RCC for the Miami End User Access Center K020123 K020124 K020126	2320 232G 2350 235G
CP01 SP29 Direct R/NR BSAC IXC Coordination and Customer Point of Contact	X - Complex Business	2300
CP01 SP30 Direct R/NR BSAC ICSC Billing Inquiry and Collections	X - Complex Business	2320
CP01 SP31 Direct R/NR BBS Overheads	X - Complex Business	2880 288099
CP01 SP32 Direct R/NR Informational Adv.	Any RCC not specified elsewhere on this chart.	0340 0340XX
CP01 SP33 Direct R/NR Wireless Center	% of K0201	2320 232G 2350 235G
CP01 SP34 Direct R/NR Fraud Control Center	% of K0203	1280
CP01 SP35 Direct R/NR Equal Access Center	K0203	2300
CP01 SP36 Direct R/NR IPOC	K0203	2320
CP02 SP01 RSSC Service Order Entry	Any RCC	2E10 2E18 2E1G 1790 1791
CP02 SP02 BSSC Service Order Entry - Small Business	W - Small Business Also contains any RCC not specified elsewhere on this chart.	2810 2818 281G 2830 2838 283G

AUG 2 2 1994

4

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE
CP02 SP03 BSSC Service Order Entry - Complex Business	Small Business RCC -- RCC beginning with W	2810 2818 281G 2830 2838 283G
CP02 SP05 Vendor Service Center Common Costs - Complex Business	X0000s01 - Complex Business (where s varies by state)	288088
	Complex Business RCC X0Q01000	288088
	Any RCC (default)	288088 288188
CP02 SP06 Vendor Service Center Common Costs - Small Business	X0000s01 - Complex Business (where s varies by state)	288088
CP02 SP07 Customer Proprietary Network Information	X0Q02000 - Complex Business	288088
CP02 SP08 Complex Business Service Order Entry	X - Complex Business	2810
CP02 SP09 Business Service Order Entry Training	Any RCC	1792 1793
CP03 SP01 Billing and Collect.- Accounting Operations for Service & Equip., CMR, Accounts, and Customer Output	Any RCC	1240 1250 1260 1270
CP03 SP02 Billing and Collections RSSC, Residence Collection Center, Auth. Payment Agencies, and Customer Payment Operations	Any RCC	2E40 2E48 2E4G 17F0 17F1
	C - Consumer	2E60 2E68 2E6G 2E80
CP03 SP03 Billing and Collections BSSC, Business Collection Center, Auth. Payment Agencies, and Customer Payment Operations	W - Small Business	2840 2848 284G

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED		FUNCTION CODE
	Any RCC		17F2 17F3
	C - Consumer W - Small Business 2 - Marketing Staff		2E60 2E68 2E6G 2E80
	Any RCC not specified elsewhere.		2E60 2E68 2E6G 2E80 2840 284G 2848
CP03 SP04 Account Inquiry - RSSC	Any RCC		2E50 2E58 2E5G 1780 1781
CP03 SP05 Account Inquiry - BSSC	W - Small Business		2850 2858 285G
CP03 SP06 Account Inquiry - Complex Business	X0Q01000, X0Q02000, and X0000s02 - Complex Business (where s varies by state)		2850
CP03 SP07 Customer Name and Address	Any RCC		2340 234G
CP03 SP08 Account Inquiry Training	Any RCC		1782 1783
CP03 SP09 Customer Adjustments	Any RCC		566A88 566D88 566E88 566F88 566G88
CP03 SP11 BAPCO Collection	W0201H W0201N W0201J W0202J W0202M	W0203A W0204M W0204L W0205N W0205S	2840
CP04 SP01 Informational Advertising	Any RCC		203088 034088

COST POOL/SUBPOOL	RESPONSIBILITY CODE CHARGED	FUNCTION CODE
CP04 SP02 Informational Advertising - Complex Business	X - Complex Business	034088
CP06 SP01 BSSC Demand Sales Operations	Any RCC not specified elswehere.	2870 2878 287G
CP06 SP02 Complex Business Demand Sales Operations	X - Complex Business	2870
CP06 SP03 RSSC - Demand Sales Operations	Any RCC	2E70 2E78 2E7G
CP06 SP04 Demand Sales Training	Any RCC	17A0 17A1
	OXN 101	2E70

This chart details how the cost pools and subpools in Account 6623 are assigned to Business Segments.

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP01 through CP01 SP10 Only Regulated Products			
CP01 SP11			X
CP01 SP12 Only Regulated Products			
CP01 SP13	BSI1 = R BSI2 = Blank		
CP01 SP14	BSI1 = R BSI2 = Blank		
CP01 SP15	BSI1 = R BSI2 = Blank		
CP01 SP16	BSI1 = S BSI2 = Blank		
CP01 SP17	BSI1 = S BSI2 = Blank		
CP01 SP18	BSI1 = S BSI2 = Blank		
CP01 SP19 Only Regulated Products			
CP01 SP20	BSI1 = C BSI2 = Blank		
CP01 SP21	BSI1 = S BSI2 = Blank		
CP01 SP22			X
CP01 SP23			X
CP01 SP24			X

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP01 SP25 through CP01 SP30 Only Regulated Products			
CP01 SP31		x	
CP01 SP32			X
CP02 SP01	BSI1 = R BSI2 = Blank		
CP02 SP02	BSI1 = S BSI2 = Blank		
CP02 SP03	BSI1 = C BSI2 = Blank		
CP02 SP05	BSI1 = C BSI2 = Blank		
CP02 SP06	BSI1 = S BSI2 = Blank		
CP02 SP07	BSI1 = S, R, or C BSI2 = Blank		
CP02 SP08	BSI1 = S or C BSI2 = Blank		
CP02 SP09		BSI1 = C or S BSI2 = N	
CP03 SP01			X
CP03 SP02	BSI1 = R BSI2 = Blank		
CP03 SP03	BSI1 = S or C BSI2 = Blank		
CP03 SP04	BSI1 = R BSI2 = Blank		
CP03 SP05	BSI1 = S or C BSI2 = Blank		
CP03 SP06	BSI1 = C or S BSI2 = Blank		
CP03 SP07	BSI1 = N BSI2 = I		

AUG 2 2 1994

(7)

APPLICATION AB01: CSS/PPS USER GUIDE
PART 9: CSS INVESTMENT AND EXPENSE APPORTIONMENT
SECTION 19: CUSTOMER OPERATIONS EXPENSE
EXHIBIT H: ACCOUNT 6623 CSS BUSINESS SEGMENT INDICATOR

COST POOL/SUBPOOL	BSI ASSIGNMENT BASIS		
	TRCFC	FACTOR DEVELOPMENT	OTHER
CP03 SP08			X
CP04 SP01			X
CP04 SP02	BSI1 = C BSI2 = Blank		
CP06 SP01	BSI1 = S or C BSI2 = Blank		
CP06 SP02	BSI1 = S or C BSI2 = Blank		
CP06 SP03	BSI1 = R BSI2 = Blank		
CP06 SP04		BSI1 = R,S,or C BSI1 = Blank	

(10)

45-9
3

PBC

2.06 CP03 is allocated to products based on the current activity in Accounts 22XX through 24XX, 62XX through 64XX, and 6532 through 6535.

2.07 CP04 is allocated to products based on Accounts 6712 through 6728 (Account 6726 is selected for the prior month).

2.08 CP05 is allocated to products based on Account 6711 CP01 through CP04.

ACCOUNT 6712 - PLANNING

6712

3.01 Account 6712 contains the cost of developing and evaluating long term courses of action for the future operations of the entity including long range planning, management studies, contingency plans, and economic strategy analysis.

3.02 The following inputs are used in this account:

CPAM

3.03 Account 6712 consists of the following cost pools:

CP01 Planning
CP02 Direct

3.04 CP01 is allocated to products based on PSW14.

3.05 CP02 is allocated to products based on PSW14.

ACCOUNT 6721 - ACCOUNTING AND FINANCE

4.01 Account 6721 contains costs of providing accounting and financial services excluding customer billing activities.

4.02 The following inputs are used in this account:

CPAM

4.03 Account 6721 consists of the following cost pools:

CP01 Direct
CP02 Investment Related
CP03 Financial Services and General Accounting

45-10

6712

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6711	03	94/01	108,966	98,738	10,227	90.6	9.4
			94/02	59,078	55,243	3,834	93.5	6.5
			94/03	148,710	138,259	10,451	93.0	7.0
			94/04	69,652	64,139	5,513	92.1	7.9
			94/05	82,915	76,929	5,986	92.8	7.2
			94/06	160,841	148,627	12,214	92.4	7.6
			94/07	108,104	101,402	6,702	93.8	6.2
			94/08	107,764	100,884	6,880	93.6	6.4
			94/09	61,805	57,085	4,719	92.4	7.6
			94/10	79,901	72,482	7,419	90.7	9.3
			94/11	137,940	124,198	13,742	90.0	10.0
			94/12	105,398	96,646	8,752	91.7	8.3
		04	94/01	74,433	67,327	7,107	90.5	9.5
			94/02	209,672	197,148	12,524	94.0	6.0
			94/03	211,559	199,794	11,765	94.4	5.6
			94/04	221,529	201,114	20,415	90.8	9.2
			94/05	168,090	155,051	13,040	92.2	7.8
			94/06	154,508	143,567	10,941	92.9	7.1
			94/07	169,089	156,206	12,884	92.4	7.6
			94/08	167,381	158,393	8,988	94.6	5.4
			94/09	151,499	143,125	8,374	94.5	5.5
			94/10	146,572	137,463	9,109	93.8	6.2
			94/11	140,367	131,273	9,093	93.5	6.5
			94/12	239,636	227,055	12,581	94.7	5.3
		05	94/01	326,187	310,241	15,946	95.1	4.9
			94/02	294,345	279,952	14,392	95.1	4.9
			94/03	522,525	496,632	25,894	95.0	5.0
			94/04	530,581	503,463	27,118	94.9	5.1
			94/05	286,451	271,328	15,123	94.7	5.3
			94/06	314,528	297,950	16,578	94.7	5.3
			94/07	294,305	278,660	15,646	94.7	5.3
			94/08	374,047	355,006	19,041	94.9	5.1
			94/09	213,405	202,648	10,757	95.0	5.0
			94/10	352,665	335,163	17,502	95.0	5.0
			94/11	256,863	243,653	13,210	94.9	5.1
			94/12	538,158	509,505	28,653	94.7	5.3
	6712	01	94/01	208,308	198,124	10,183	95.1	4.9
			94/02	172,809	164,360	8,450	95.1	4.9
			94/03	298,748	283,943	14,804	95.0	5.0
			94/04	237,630	225,485	12,145	94.9	5.1
			94/05	215,722	204,333	11,389	94.7	5.3
			94/06	250,855	237,633	13,222	94.7	5.3
			94/07	617,488	584,662	32,826	94.7	5.3
			94/08	298,981	283,761	15,220	94.9	5.1
			94/09	434,531	412,628	21,903	95.0	5.0

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6712

6712

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION

182

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

6712

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6712	01	94/10	366,265	348,087	18,177	95.0	5.0
			94/11	319,686	303,245	16,441	94.9	5.1
			94/12	573,076	542,564	30,512	94.7	5.3
		02	94/08	27,900	0	27,900	.0	100.0
			94/09	2,652	0	2,652	.0	100.0
			94/10 TOTAL	2,276	0	2,276	.0	100.0
			94/11	3,231	0	3,231	.0	100.0
			94/12 40 32,444	2,288	0	2,288	.0	100.0
	6721	01	94/01	256,963	256,963	0	100.0	.0
			94/02	305,495	305,495	0	100.0	.0
			94/03	310,440	310,440	0	100.0	.0
			94/04	266,224	266,224	0	100.0	.0
			94/05	249,063	249,063	0	100.0	.0
			94/06	249,692	249,692	0	100.0	.0
			94/07	249,565	249,565	0	100.0	.0
			94/08	256,986	256,986	0	100.0	.0
			94/09	234,529	234,529	0	100.0	.0
			94/10	209,914	209,914	0	100.0	.0
			94/11	216,077	216,077	0	100.0	.0
			94/12	211,993	211,993	0	100.0	.0
		02	94/01	357,031	353,688	3,343	99.1	.9
			94/02	402,381	398,588	3,793	99.1	.9
			94/03	417,987	413,926	4,061	99.0	1.0
			94/04	431,487	427,405	4,083	99.1	.9
			94/05	352,220	348,694	3,526	99.0	1.0
			94/06	304,113	301,148	2,965	99.0	1.0
			94/07	292,297	289,383	2,914	99.0	1.0
			94/08	291,055	288,218	2,837	99.0	1.0
			94/09	276,321	273,602	2,719	99.0	1.0
			94/10	257,425	254,791	2,633	99.0	1.0
			94/11	278,110	275,235	2,875	99.0	1.0
			94/12	358,790	354,924	3,866	98.9	1.1
		03	94/01	2,159,231	2,053,678	105,553	95.1	4.9
			94/02	1,635,782	1,555,798	79,984	95.1	4.9
			94/03	2,912,331	2,768,011	144,320	95.0	5.0
			94/04	2,555,997	2,425,358	130,638	94.9	5.1
			94/05	2,635,882	2,496,725	139,156	94.7	5.3
			94/06	2,644,789	2,505,391	139,398	94.7	5.3
			94/07	2,753,468	2,607,091	146,377	94.7	5.3
			94/08	2,470,533	2,344,770	125,764	94.9	5.1
			94/09	2,782,134	2,641,898	140,237	95.0	5.0
			94/10	1,987,953	1,889,294	98,660	95.0	5.0
			94/11	2,287,286	2,169,656	117,630	94.9	5.1
			94/12	2,964,381	2,806,551	157,830	94.7	5.3
	6722	01	94/01	1,021,087	1,019,457	1,630	99.8	.2

2/2

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45-10
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PBC

2.04.2 CP01 is directly assigned to regulated/nonregulated.

2.05.1 CP02 contains the following function codes and is identified via TACCTFC:

0014	0023	0042	0043	0080	0082
0083	0086				

2.05.2 CP02 is assigned to regulated/nonregulated based on Accounts 6611 through 6623.

2.06.1 CP03 contains the following function codes and is identified via TACCTFC:

003X	(except 0030)		0045	0051
0052	0053	0054	0055	

2.06.2 CP03 is assigned to regulated/nonregulated based on current activity in Accounts 22XX through 24XX, 62XX through 64XX, and 6532 through 6535.

2.07.1 CP04 contains the following function codes identified via TACCTFC:

0010	0011	0012	0013	0016	0022
0024	0025	0050	0060	0092	56E0
56E1	56E2				

2.07.2 CP04 is assigned to regulated/nonregulated based on Accounts 6712 through 6728 and Account 6725 which is selected for the prior month.

2.08.1 CP05 contains the following function codes identified via TACCTFC:

0001	0003	0030	0056	0090
0091	561U			

~~2.08.2 CP05 is assigned to regulated/nonregulated~~ based on CGA01.

ACCOUNT 6712 - PLANNING

3.01 Account 6712 contains the cost of developing and evaluating long term courses of action for the future operations of the entity including long range planning, management studies, contingency plans, and economic strategy analysis.

AUG 2 2 1994

(1) (2)

3.02 The following inputs are used in this account:

CISSP
TACCTFC

3.03 Account 6712 consists of the following cost pools:

CP01	Planning
CP02	Direct Regulated/Nonregulated

3.04.1 CP01 contains the following JFCs:

094G 0940 0941 56E3 56E4 56E5

3.04.2 CP01 is assigned to regulated/nonregulated based on CGA01.

3.05.1 CP02 contains the following JFC:

090497

3.05.2 CP02 is directly assigned to nonregulated.

ACCOUNT 6721 - ACCOUNTING AND FINANCE

4.01 Account 6721 contains costs of providing accounting and financial services excluding customer billing activities.

4.02 The following inputs are used in this account:

CISSP
TACCTFC

4.03 Account 6721 consists of the following cost pools:

CP01	Direct Regulated/Nonregulated
CP02	Investment Related
CP03	Financial Services and General Accounting

4.04.1 CP01 contains the following function codes identified by TACCTFC:

1310 1320 1350 56C6

4.04.2 CP01 is directly assigned to regulated/nonregulated.

(2) of (2)

45-10-2

Southern Bell Telephone & Telegraph
Acct 6722
TYE 12/31/94

PBC

10/17/95

4.04 CP01 is allocated to products based on PSW14.

4.05 CP02 is allocated to products based on PSW14.

4.06 CP03 is allocated to products based on PSW14.

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ACCOUNT 6722 - EXTERNAL RELATIONS

6722

5.01 Account 6722 contains costs incurred in maintaining relations with government, regulators, other companies and the general public. These costs include corporate image advertising, reviewing existing or pending legislation, preparing or presenting information for regulatory purposes, performing public relations activities, and administering other external relations, including negotiating contracts with telephone companies and other companies and administering investor relations.

5.02 The following inputs are used in this account:

CPAM

5.03 Account 6722 consists of the following cost pools:

CP01	Direct
CP03	Marketing
CP04	General

5.04 CP01 is allocated to products based on PSW14.

5.05 CP03 is allocated to products based on PSW14.

5.06 CP04 is allocated to products based on PSW14.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains costs of performing personnel administration activities.

6.02 The following inputs are used in this account:

CPAM

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04 CP01 is allocated to products based on PSW14.

MAY 31 1994

45-11

6722

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

PBC

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6712	01	94/10	366,265	348,087	18,177	95.0	5.0
			94/11	319,686	303,245	16,441	94.9	5.1
			94/12	573,076	542,564	30,512	94.7	5.3
		02	94/08	27,980	0	27,980	.0	100.0
			94/09	2,652	0	2,652	.0	100.0
			94/10 TOTAL	2,276	0	2,276	.0	100.0
			94/11	3,231	0	3,231	.0	100.0
			94/12 40 30,444	2,288	0	2,288	.0	100.0
	6721	01	94/01	256,963	256,963	0	100.0	.0
			94/02	305,495	305,495	0	100.0	.0
			94/03	310,440	310,440	0	100.0	.0
			94/04	266,224	266,224	0	100.0	.0
			94/05	249,863	249,863	0	100.0	.0
			94/06	249,692	249,692	0	100.0	.0
			94/07	249,565	249,565	0	100.0	.0
			94/08	256,986	256,986	0	100.0	.0
			94/09	234,529	234,529	0	100.0	.0
			94/10	209,914	209,914	0	100.0	.0
			94/11	216,077	216,077	0	100.0	.0
			94/12	211,993	211,993	0	100.0	.0
		02	94/01	357,031	353,688	3,343	99.1	.9
			94/02	402,381	398,588	3,793	99.1	.9
			94/03	417,987	413,926	4,061	99.0	1.0
			94/04	431,487	427,405	4,083	99.1	.9
			94/05	352,220	348,694	3,526	99.0	1.0
			94/06	304,113	301,148	2,965	99.0	1.0
			94/07	292,297	289,383	2,914	99.0	1.0
			94/08	291,055	288,218	2,837	99.0	1.0
			94/09	276,321	273,602	2,719	99.0	1.0
			94/10	257,425	254,791	2,633	99.0	1.0
			94/11	278,110	275,235	2,875	99.0	1.0
			94/12	358,790	354,924	3,866	98.9	1.1
		03	94/01	2,159,231	2,053,678	105,553	95.1	4.9
			94/02	1,635,782	1,555,798	79,984	95.1	4.9
			94/03	2,912,331	2,768,011	144,320	95.0	5.0
			94/04	2,555,997	2,425,358	130,638	94.9	5.1
			94/05	2,635,882	2,496,725	139,156	94.7	5.3
			94/06	2,644,789	2,505,391	139,398	94.7	5.3
			94/07	2,753,468	2,607,091	146,377	94.7	5.3
			94/08	2,470,533	2,344,770	125,764	94.9	5.1
			94/09	2,782,134	2,641,898	140,237	95.0	5.0
			94/10	1,987,953	1,889,294	98,660	95.0	5.0
			94/11	2,287,286	2,169,656	117,630	94.9	5.1
			94/12	2,964,381	2,806,551	157,830	94.7	5.3
	6722	01	94/01	1,021,087	1,019,457	1,630	99.8	.2

6722

Southern Bell Telephone & Telegraph
Acct 6722
TYE 12/31/94

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JR
10/17/95

PAGE 173

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6722	01	94/02	832,636	830,665	1,971	99.8	.2
			94/03	1,256,351	1,255,180	1,172	99.9	.1
			94/04	996,752	995,173	1,578	99.8	.2
			94/05	1,041,409	1,040,799	609	99.9	.1
			94/06	988,534	986,634	1,900	99.8	.2
			94/07	999,321	998,277	1,044	99.9	.1
			94/08	1,040,768	1,039,452	1,317	99.9	.1
			94/09	1,189,077	1,187,575	1,501	99.9	.1
			94/10	730,478	729,476	1,002	99.9	.1
			94/11	1,111,867	1,110,697	1,171	99.9	.1
			94/12	1,123,108	1,122,351	757	99.9	.1
		03	94/01	710,899	682,433	28,466	96.0	4.0
			94/02	230,218	220,996	9,223	96.0	4.0
			94/03	629,371	596,317	33,053	94.7	5.3
			94/04	519,116	492,813	26,303	94.9	5.1
			94/05	531,555	500,618	30,937	94.2	5.8
			94/06	720,536	684,209	36,327	95.0	5.0
			94/07	656,849	621,029	35,820	94.5	5.5
			94/08	479,999	461,587	18,412	96.2	3.8
			94/09	624,274	594,071	30,204	95.2	4.8
			94/10	423,139	401,786	21,353	95.0	5.0
			94/11	604,775	579,589	25,186	95.8	4.2
			94/12	799,012	771,915	27,097	96.6	3.4
		04	94/01	136,784	130,098	6,687	95.1	4.9
			94/02	202,689	192,779	9,911	95.1	4.9
			94/03	217,904	207,106	10,798	95.0	5.0
			94/04	227,500	215,873	11,628	94.9	5.1
			94/05	192,815	182,635	10,179	94.7	5.3
			94/06	220,408	208,792	11,617	94.7	5.3
			94/07	203,729	192,899	10,830	94.7	5.3
			94/08	211,432	200,668	10,763	94.9	5.1
			94/09	319,858	303,735	16,123	95.0	5.0
			94/10	189,468	180,065	9,403	95.0	5.0
			94/11	239,473	227,157	12,316	94.9	5.1
			94/12 21,918,159	294,968	279,264	15,705	94.7	5.3
	6723	01	94/01	2,446,418	2,273,874	172,537	92.9	7.1
			94/02	2,432,464	2,260,523	171,940	92.9	7.1
			94/03	2,652,488	2,461,476	191,012	92.8	7.2
			94/04	2,395,252	2,230,775	164,477	93.1	6.9
			94/05	2,617,469	2,425,153	192,316	92.7	7.3
			94/06	3,199,799	2,976,830	222,969	93.0	7.0
			94/07	2,719,390	2,520,597	198,793	92.7	7.3
			94/08	3,195,327	2,973,854	221,473	93.1	6.9
			94/09	3,185,593	2,959,383	226,209	92.9	7.1
			94/10	2,569,251	2,380,022	189,210	92.6	7.4

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45-11
1

4.05.1 CP02 contains the following function codes identified by TACCTFC:

1170 1171 1300

PGC

4.05.2 CP02 is assigned to regulated/nonregulated based on Account 2001, plus Account 1220, excluding SRC 1220.2700.

4.06.1 CP03 contains the following function codes identified by TACCTFC:

1010	1020	1030	1060	1080
1150	1160	1180	1190	1301
1330	56E6	56E7	56E8	

4.06.2 CP03 is assigned to regulated/nonregulated based on CGA01.

ACCOUNT 6722 - EXTERNAL RELATIONS

5.01 Account 6722 contains costs incurred in maintaining relations with government, regulators, other companies and the general public. These costs include corporate image advertising, reviewing existing or pending legislation, preparing or presenting information for regulatory purposes, performing public relations activities, and administering other external relations, including negotiating contracts with telephone companies and other companies and administering investor relations.

5.02 The following inputs are used in this account:

CISSP
TACCTFC

5.03 Account 6722 consists of the following cost pools:

CP01	Direct Regulated/Nonregulated
CP03	Marketing
CP04	General

5.04.1 CP01 is identified by the following function codes on the TACCTFC table:

044G	0440	070X	071XXX	081XXX
084X	085X	242X	56C7	05TG
0500XX (excluding 050088)			052XXX (excluding 052X88)	
0540XX (excluding 054088)				

MAY 31 1994

(1)

3.02 The following inputs are used in this account:

CISSP
TACCTFC

3.03 Account 6712 consists of the following cost pools:

CP01 Planning
CP02 Direct Regulated/Nonregulated

3.04.1 CP01 contains the following JFCs:

094G 0940 0941 56E3 56E4 56E5

3.04.2 CP01 is assigned to regulated/nonregulated based on CGA01.

3.05.1 CP02 contains the following JFC:

090497

3.05.2 CP02 is directly assigned to nonregulated.

ACCOUNT 6721 - ACCOUNTING AND FINANCE

4.01 Account 6721 contains costs of providing accounting and financial services excluding customer billing activities.

4.02 The following inputs are used in this account:

CISSP
TACCTFC

4.03 Account 6721 consists of the following cost pools:

CP01 Direct Regulated/Nonregulated
CP02 Investment Related
CP03 Financial Services and General Accounting

4.04.1 CP01 contains the following function codes identified by TACCTFC:

1310 1320 1350 56C6

4.04.2 CP01 is directly assigned to regulated/nonregulated.

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5.04.2 CP01 is directly assigned to regulated/nonregulated.

5.05.1 CP03 contains the following function codes identified by TACCTFC:

0310 033X 0370

5.05.2 CP03 is allocated to regulated/nonregulated based on CMA01.

5.06.1 CP04 contains the following function codes identified by TACCTFC:

0300 0311 0312 059088 052088 052188 052288
052388 054088 56EA 56EB 56E9 05TG88

5.06.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains cost of performing personnel administration activities.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CISSP
TACCTFC

3

7.03 Account 6724 consists of the following cost pools:

CP01	General Support Related
CP02	COE Related
CP03	Terminal Equipment Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Used
CP10	General Costs

7.04.1 CP01 contains the following FC:

57A6

7.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

7.05.1 CP02 contains the following FC:

57AD

7.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

7.06.1 CP03 contains the following FCs:

57AL 5CR3 5CR304

7.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 63XX.

7.07.1 CP04 contains the following FC:

57AT

7.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

7.08.1 CP05 contains the following FCs:

57BD 57BL 57B6

7.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6531, 6532, 6533 and 6535 of the current month and 6512 CP01 and 6534 of the prior month.

4

4.04 CP01 is allocated to products based on PSW14.

4.05 CP02 is allocated to products based on PSW14.

PBC

4.06 CP03 is allocated to products based on PSW14.

ACCOUNT 6722 - EXTERNAL RELATIONS

5.01 Account 6722 contains costs incurred in maintaining relations with government, regulators, other companies and the general public. These costs include corporate image advertising, reviewing existing or pending legislation, preparing or presenting information for regulatory purposes, performing public relations activities, and administering other external relations, including negotiating contracts with telephone companies and other companies and administering investor relations.

5.02 The following inputs are used in this account:

CPAM

5.03 Account 6722 consists of the following cost pools:

CP01	Direct
CP03	Marketing
CP04	General

5.04 CP01 is allocated to products based on PSW14.

5.05 CP03 is allocated to products based on PSW14.

5.06 CP04 is allocated to products based on PSW14.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains costs of performing personnel administration activities.

6723

6.02 The following inputs are used in this account:

CPAM

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04 CP01 is allocated to products based on PSW14.

MAY 31 1994

45-12

6723

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6722	01	94/02	832,636	830,665	1,971	99.8	.2
			94/03	1,256,351	1,255,180	1,172	99.9	.1
			94/04	996,752	995,173	1,578	99.8	.2
			94/05	1,041,409	1,040,799	609	99.9	.1
			94/06	988,934	986,634	1,900	99.8	.2
			94/07	999,321	998,277	1,044	99.9	.1
			94/08	1,040,768	1,039,452	1,317	99.9	.1
			94/09	1,189,077	1,187,575	1,501	99.9	.1
			94/10	730,478	729,476	1,002	99.9	.1
			94/11	1,111,867	1,110,697	1,171	99.9	.1
			94/12	1,123,108	1,122,351	757	99.9	.1
		03	94/01	710,899	682,433	28,466	96.0	4.0
			94/02	230,218	220,996	9,223	96.0	4.0
			94/03	629,371	596,317	33,053	94.7	5.3
			94/04	519,116	492,813	26,303	94.9	5.1
			94/05	531,555	500,618	30,937	94.2	5.8
			94/06	720,536	684,209	36,327	95.0	5.0
			94/07	656,849	621,029	35,820	94.5	5.5
			94/08	479,999	461,587	18,412	96.2	3.8
			94/09	624,274	594,071	30,204	95.2	4.8
			94/10	423,139	401,786	21,353	95.0	5.0
			94/11	604,775	579,589	25,186	95.8	4.2
			94/12	799,012	771,915	27,097	96.6	3.4
		04	94/01	136,784	130,098	6,687	95.1	4.9
			94/02	202,689	192,779	9,911	95.1	4.9
			94/03	217,904	207,106	10,798	95.0	5.0
			94/04	227,500	215,873	11,628	94.9	5.1
			94/05	192,815	182,635	10,179	94.7	5.3
			94/06	220,408	208,792	11,617	94.7	5.3
			94/07	203,729	192,899	10,830	94.7	5.3
			94/08	211,432	200,668	10,763	94.9	5.1
			94/09	319,858	303,735	16,123	95.0	5.0
			94/10	189,468	180,065	9,403	95.0	5.0
			94/11	239,473	227,157	12,316	94.9	5.1
			94/12	294,968	279,264	15,705	94.7	5.3
	6723	01	94/01	2,446,410	2,273,874	172,537	92.9	7.1
			94/02	2,432,464	2,260,523	171,940	92.9	7.1
			94/03	2,652,488	2,461,476	191,012	92.8	7.2
			94/04	2,395,252	2,230,775	164,477	93.1	6.9
			94/05	2,617,469	2,425,153	192,316	92.7	7.3
			94/06	3,199,799	2,976,830	222,969	93.0	7.0
			94/07	2,719,390	2,520,597	198,793	92.7	7.3
			94/08	3,195,327	2,973,854	221,473	93.1	6.9
			94/09	3,185,593	2,959,383	226,209	92.9	7.1
			94/10	2,569,231	2,380,022	189,210	92.6	7.4

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6723

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTANT $	REG $	NR $	REG RATIO	NR RATIO
FL	6723	01	94/11	2,651,381	2,449,524	201,857	92.4	7.6
			94/12	6,637,406	6,085,080	552,327	91.7	8.3
	6724	01	94/01	88,679	85,976	2,702	97.0	3.0
			94/02	57,377	55,486	1,891	96.7	3.3
			94/03	111,139	107,304	3,835	96.5	3.5
			94/04	118,903	115,160	3,743	96.9	3.1
			94/05	114,848	110,872	3,975	96.5	3.5
			94/06	162,833	157,333	5,500	96.6	3.4
			94/07	175,069	168,479	6,590	96.2	3.8
			94/08	193,068	187,333	5,735	97.0	3.0
			94/09	180,464	174,318	6,146	96.6	3.4
			94/10	277,868	267,490	10,378	96.3	3.7
			94/11	777,266	749,770	27,497	96.5	3.5
			94/12	590,421	564,498	25,922	95.6	4.4
		02	94/01	503,681	497,281	6,400	98.7	1.3
			94/02	253,904	250,677	3,227	98.7	1.3
			94/03	446,211	439,608	6,602	98.5	1.5
			94/04	2,683,713	2,566,578	37,135	98.6	1.4
			94/05	771,367	762,571	8,796	98.9	1.1
			94/06	370,219	363,771	6,448	98.3	1.7
			94/07	409,132	403,209	5,924	98.6	1.4
			94/08	530,880	521,997	8,883	98.3	1.7
			94/09	430,431	424,541	5,890	98.6	1.4
			94/10	1,488,887	1,451,062	37,825	97.5	2.5
			94/11	916,871	905,783	11,088	98.8	1.2
			94/12	1,799,426	1,781,616	17,809	99.0	1.0
		03	94/01	6,482	3,233	3,169	50.5	49.5
			94/02	3,370	1,578	1,792	46.8	53.2
			94/03	7,338	3,884	3,453	52.9	47.1
			94/04	101,507	46,985	54,522	46.3	53.7
			94/05	5,621	2,458	3,163	43.7	56.3
			94/06	9,067	3,511	5,556	38.7	61.3
			94/07	22,379	9,288	13,091	41.5	58.5
			94/08	9,555	4,328	5,226	45.3	54.7
			94/09	48,110	20,694	27,416	43.0	57.0
			94/10	26,388	12,041	14,348	45.6	54.4
			94/11	41,471	18,652	22,819	45.0	55.0
			94/12	88,965	50,287	38,678	56.5	43.5
		04	94/01	237,285	237,285	0	100.0	.0
			94/02	125,303	125,303	0	100.0	.0
			94/03	185,191	185,191	0	100.0	.0
			94/04	172,697	172,697	0	100.0	.0
			94/05	124,829	124,829	0	100.0	.0
			94/06	139,453	139,453	0	100.0	.0
			94/07	185,188	185,188	0	100.0	.0

(2)

45-12

5.04.2 CP01 is directly assigned to regulated/nonregulated.

PCC

5.05.1 CP03 contains the following function codes identified by TACCTFC:

0310 033X 0370

5.05.2 CP03 is allocated to regulated/nonregulated based on CMA01.

5.06.1 CP04 contains the following function codes identified by TACCTFC:

0300 0311 0312 050088 052088 052188 052288
052388 054088 56EA 56EB 56E9 05TG88

5.06.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains cost of performing personnel administration activities.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CISSP
TACCTFC

PBC

6724

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CPAM

7.03 Account 6724 consists of the following cost pools:

CP01	General Support Related
CP02	COE Related
CP03	Terminal Equipment Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP10	General Costs

7.04 CP01 is allocated to products based on Accounts 6112 through 6123.

7.05 CP02 is allocated to products based on Accounts 6211 through 6232.

7.06 CP03 is allocated to products based on Accounts 63XX.

7.07 CP04 is allocated to products based on Accounts 6411 through 6441.

7.08 CP05 is allocated to products based on Accounts 6511 through 6535.

7.09 CP06 is allocated to products based on Accounts 6611 through 6613 excluding Account 6612 CP01.

7.10 CP07 is allocated to products based on Accounts 6621 through 6623.

7.11 CP08 is allocated to products based on current month data for Accounts 6711 through 6790 excluding Account 6724 and prior month data for Accounts 6711 CP04, 6711 CP05, and 6726.

MAY 31 1994

1

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CPAM

6724

7.03 Account 6724 consists of the following cost pools:

CP01	General Support Related
CP02	COE Related
CP03	Terminal Equipment Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP10	General Costs

7.04 CP01 is allocated to products based on Accounts 6112 through 6123.

7.05 CP02 is allocated to products based on Accounts 6211 through 6232.

7.06 CP03 is allocated to products based on Accounts 63XX.

7.07 CP04 is allocated to products based on Accounts 6411 through 6441.

7.08 CP05 is allocated to products based on Accounts 6511 through 6535.

7.09 CP06 is allocated to products based on Accounts 6611 through 6613 excluding Account 6612 CP01.

7.10 CP07 is allocated to products based on Accounts 6621 through 6623.

7.11 CP08 is allocated to products based on current month data for Accounts 6711 through 6790 excluding Account 6724 and prior month data for Accounts 6711 CP04, 6711 CP05, and 6726.

MAY 31 1994

(2)

7.12 CP10 is allocated to products based on Account 6724 CP01 through CP08.

6724

ACCOUNT 6725 - LEGAL

8.01 Account 6725 costs include the pay and expenses of employees responsible for providing legal services. Legal services include coordinating and conducting litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts, interpreting legislation, and miscellaneous services such as court costs, filing fees, cost of outside council, depositions, transcripts and witnesses.

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6725 consists of the following cost pools:

CP02	Direct Regulated
CP03	Law Library and Report Staff
CP04	Other Law
CP05	Corporate Matters
CP06	Labor and Personnel Matters
CP07	Property Matters
CP08	Operating Matters

8.04 CP02 is allocated to products based on PSW14.

8.05 CP03 is allocated to products based on Account 6725 CP02, CP05, CP06, CP07, and CP08.

8.06 CP04 is allocated to products based on PSW14.

8.07 CP05 is allocated to products based on Accounts 67XX excluding Accounts 6723 and 6725.

8.08 CP06 is allocated to products based on PSW14.

8.09 CP07 is allocated to products based on Account 2001-2004 types 1, 2, 3, and 6 records.

8.10 CP08 is allocated to products based on Accounts 62XX, 63XX, 64XX, 65XX and 66XX excluding Accounts 656X.

MAY 31 1994

3

45-13

6724

BELLSOUTH TELECOMMUNICATIONS -- ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6723	01	94/11	2,651,381	2,449,524	201,857	92.4	7.6
			~~94/12~~	~~6,637,406~~	~~6,085,080~~	~~552,327~~	91.7	8.3
	6724	01	94/01	88,679	85,976	2,702	97.0	3.0
			94/02	57,377	55,486	1,891	96.7	3.3
			94/03	111,139	107,304	3,835	96.5	3.5
			94/04	118,903	115,160	3,743	96.9	3.1
			94/05	114,848	110,872	3,975	96.5	3.5
			94/06	162,833	157,333	5,500	96.6	3.4
			94/07	175,069	168,479	6,590	96.2	3.8
			94/08	193,068	187,333	5,735	97.0	3.0
			94/09	180,464	174,318	6,146	96.6	3.4
			94/10	277,860	267,490	10,370	96.3	3.7
			94/11	777,266	749,770	27,497	96.5	3.5
			94/12	590,421	564,498	25,922	95.6	4.4
		02	94/01	503,681	497,281	6,400	98.7	1.3
			94/02	253,904	250,677	3,227	98.7	1.3
			94/03	446,211	439,608	6,602	98.5	1.5
			94/04	2,603,713	2,566,578	37,135	98.6	1.4
			94/05	771,367	762,571	8,796	98.9	1.1
			94/06	370,219	363,771	6,448	98.3	1.7
			94/07	409,132	403,209	5,924	98.6	1.4
			94/08	530,880	521,997	8,883	98.3	1.7
			94/09	430,431	424,541	5,890	98.6	1.4
			94/10	1,488,887	1,451,062	37,825	97.5	2.5
			94/11	916,871	905,783	11,088	98.8	1.2
			94/12	1,799,426	1,781,616	17,809	99.0	1.0
		03	94/01	6,402	3,233	3,169	50.5	49.5
			94/02	3,370	1,578	1,792	46.8	53.2
			94/03	7,338	3,884	3,453	52.9	47.1
			94/04	101,507	46,985	54,522	46.3	53.7
			94/05	5,621	2,458	3,163	43.7	56.3
			94/06	9,067	3,511	5,556	38.7	61.3
			94/07	22,379	9,288	13,091	41.5	58.5
			94/08	9,555	4,328	5,226	45.3	54.7
			94/09	48,110	20,694	27,416	43.0	57.0
			94/10	26,388	12,041	14,348	45.6	54.4
			94/11	41,471	18,652	22,819	45.0	55.0
			94/12	88,965	50,287	38,678	56.5	43.5
		04	94/01	237,205	237,205	0	100.0	.0
			94/02	125,303	125,303	0	100.0	.0
			94/03	105,191	105,191	0	100.0	.0
			94/04	172,697	172,697	0	100.0	.0
			94/05	124,829	124,829	0	100.0	.0
			94/06	139,453	139,453	0	100.0	.0
			94/07	185,188	185,188	0	100.0	.0

6724

PBC

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BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6724	04	94/08	209,365	209,365	0	100.0	.0
			94/09	149,808	149,808	0	100.0	.0
			94/10	172,031	172,031	0	100.0	.0
			94/11	244,175	244,175	0	100.0	.0
			94/12	447,004	447,004	0	100.0	.0
		05	94/01	1,822,322	1,642,812	179,510	90.1	9.9
			94/02	1,489,244	1,343,773	145,471	90.2	9.8
			94/03	1,679,144	1,523,699	155,445	90.7	9.3
			94/04	1,561,422	1,416,205	145,217	90.7	9.3
			94/05	1,522,404	1,384,254	138,150	90.9	9.1
			94/06	1,819,672	1,642,506	177,166	90.3	9.7
			94/07	1,845,931	1,669,616	176,315	90.4	9.6
			94/08	2,303,764	2,079,084	224,679	90.2	9.8
			94/09	1,990,106	1,796,731	193,375	90.3	9.7
			94/10	2,284,201	2,055,184	229,017	90.0	10.0
			94/11	2,506,208	2,222,892	283,316	88.7	11.3
			94/12	3,495,136	3,138,392	356,744	89.8	10.2
		06	94/01	93,782	86,531	7,252	92.3	7.7
			94/02	82,835	72,044	10,791	87.0	13.0
			94/03	132,755	117,870	14,884	88.8	11.2
			94/04	134,216	121,534	12,682	90.6	9.4
			94/05	105,175	95,087	10,088	90.4	9.6
			94/06	125,946	112,898	13,048	89.6	10.4
			94/07	100,115	93,924	6,191	93.8	6.2
			94/08	177,657	163,677	13,980	92.1	7.9
			94/09	241,638	222,250	19,387	92.0	8.0
			94/10	257,800	240,378	17,422	93.2	6.8
			94/11	274,059	260,728	13,332	95.1	4.9
			94/12	358,586	342,510	16,076	95.5	4.5
		07	94/01	2,230,708	2,184,121	46,587	97.9	2.1
			94/02	1,848,512	1,803,508	45,004	97.6	2.4
			94/03	1,653,606	1,613,624	39,982	97.6	2.4
			94/04	2,119,653	2,051,763	67,890	96.8	3.2
			94/05	1,887,987	1,835,066	52,921	97.2	2.8
			94/06	2,481,220	2,406,835	74,384	97.0	3.0
			94/07	2,302,083	2,238,492	63,591	97.2	2.8
			94/08	2,737,472	2,657,591	79,882	97.1	2.9
			94/09	2,595,870	2,507,193	88,677	96.6	3.4
			94/10	2,690,880	2,615,548	75,331	97.2	2.8
			94/11	2,948,147	2,873,400	74,746	97.5	2.5
			94/12	4,766,143	4,632,643	133,500	97.2	2.8
		08	94/01	783,777	719,296	64,481	91.8	8.2
			94/02	718,787	676,508	42,279	94.1	5.9
			94/03	765,812	722,074	43,738	94.3	5.7
			94/04	883,500	796,393	87,108	90.1	9.9
			94/05	906,808	830,146	76,662	91.5	8.5

2

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6724	08	94/06	1,066,647	987,447	79,199	92.6	7.4
			94/07	1,023,612	941,099	82,513	91.9	8.1
			94/08	1,216,080	1,152,619	63,461	94.8	5.2
			94/09	1,258,603	1,186,235	72,367	94.3	5.7
			94/10	1,466,830	1,378,373	88,457	94.0	6.0
			94/11	1,923,162	1,791,660	131,502	93.2	6.8
			94/12	2,171,034	2,043,197	127,837	94.1	5.9
		10	94/01	-736,045	-696,642	-39,402	94.6	5.4
			94/02	291,144	275,080	16,064	94.5	5.5
			94/03	1,714,531	1,620,742	93,789	94.5	5.5
			94/04	213,619	202,254	11,364	94.7	5.3
			94/05	1,052,800	995,902	56,898	94.6	5.4
			94/06	1,173,435	1,104,692	68,744	94.1	5.9
			94/07	1,310,364	1,233,666	76,698	94.1	5.9
			94/08	27,060	25,511	1,549	94.3	5.7
			94/09	1,751,982	1,646,765	105,217	94.0	6.0
			94/10	1,167,669	1,103,959	63,710	94.5	5.5
			94/11	3,302,500	3,109,007	193,493	94.1	5.9
112,767,498			94/12	14,593,807	13,831,421	762,386	94.8	5.2
	6725	02	94/01	566,626	154,363	212,263	42.1	57.9
			94/02	750,564	505,687	244,877	67.4	32.6
			94/03	1,338,007	144,755	1,193,252	10.8	89.2
			94/04	1,033,507	246,660	786,847	23.9	76.1
			94/05	686,437	143,869	542,568	21.0	79.0
			94/06	801,905	129,657	672,308	16.2	83.8
			94/07	380,205	294,922	85,283	77.6	22.4
			94/08	298,309	139,832	158,477	46.9	53.1
			94/09	447,444	117,601	329,843	26.3	73.7
			94/10	492,966	114,107	378,859	23.1	76.9
			94/11	557,634	367,420	190,214	65.9	34.1
			94/12	-38,379	373,156	-403,535	-1,228.3	1,328.3
		03	94/01	258,412	139,318	119,094	53.9	46.1
			94/02	59,429	42,598	17,832	71.3	28.7
			94/03	142,987	30,560	112,427	21.4	78.6
			94/04	41,608	14,033	27,575	33.7	66.3
			94/05	44,722	15,657	29,065	35.0	65.0
			94/06	60,689	17,961	42,728	29.6	70.4
			94/07	48,640	40,137	8,503	82.5	17.5
			94/08	58,576	36,818	21,758	62.9	37.1
			94/09	46,618	18,688	27,931	40.1	59.9
			94/10	41,717	15,729	25,988	37.7	62.3
			94/11	48,062	34,142	13,920	71.0	29.0
			94/12	52,222	219,540	-167,318	420.4	-320.4
		04	94/01	617,382	587,281	30,101	95.1	4.9
			94/02	329,530	313,417	16,113	95.1	4.9

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION

(3)

45-13

PBC

5.04.2 CP01 is directly assigned to regulated/nonregulated.

5.05.1 CP03 contains the following function codes identified by TACCTFC:

0310 033X 0370

5.05.2 CP03 is allocated to regulated/nonregulated based on CMA01.

5.06.1 CP04 contains the following function codes identified by TACCTFC:

0300 0311 0312 050088 052088 052188 052288
052388 054088 56EA 56EB 56E9 05TG88

5.06.2 CP04 is allocated to regulated/nonregulated based on CGA01.

ACCOUNT 6723 - HUMAN RESOURCES

6.01 Account 6723 contains cost of performing personnel administration activities.

6.02 The following inputs are used in this account:

CISSP

6.03 Account 6723 consists of the following cost pools:

CP01 Human Resources

6.04.1 CP01 contains the entire account.

6.04.2 CP01 is allocated to regulated/nonregulated based on CSW16.

ACCOUNT 6724 - INFORMATION MANAGEMENT

7.01 Account 6724 contains costs incurred in planning, developing, testing, implementing and maintaining data bases and applications systems for general purpose computers.

7.02 The following inputs are used in this account:

CISSP
TACCTFC

(7)

7.03 Account 6724 consists of the following cost pools:

CP01	General Support Related
CP02	COE Related
CP03	Terminal Equipment Related
CP04	Cable and Wire Related
CP05	Plant Nonspecific Related
CP06	Customer Related Marketing
CP07	Customer Related Other
CP08	Corporate Related
CP09	Not Used
CP10	General Costs

7.04.1 CP01 contains the following FC:

57A6

7.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 6112 through 6123.

7.05.1 CP02 contains the following FC:

57AD

7.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 6211 through 6232.

7.06.1 CP03 contains the following FCs:

57AL 5CR3 5CR304

7.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 63XX.

7.07.1 CP04 contains the following FC:

57AT

7.07.2 CP04 is allocated to regulated/nonregulated based on Accounts 6411 through 6441.

7.08.1 CP05 contains the following FCs:

57BD 57BL 57B6

7.08.2 CP05 is allocated to regulated/nonregulated based on Accounts 6511, 6512 CP02, 6531, 6532, 6533 and 6535 of the current month and 6512 CP01 and 6534 of the prior month.

2

7.09.1 CP06 contains the following FC:

57BT

7.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611 through 6613, excluding Account 6612 CP01.

7.10.1 CP07 contains the following FC:

57C6

7.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623.

7.11.1 CP08 contains the following FC:

57CD

7.11.2 CP08 is assigned to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

7.12.1 CP10 contains the following:

FCs	1550	1750	1751		
SPFCs	5A3M	[redacted]	5525	56C9	56EF
	56EG	56EH	57CL		

7.12.2 CP10 is allocated to regulated/nonregulated based on Account 6724 CP01 through CP08.

ACCOUNT 6725 - LEGAL

8.01 Account 6725 costs include the pay and expenses of employees responsible for providing legal services. Legal services include coordinating and conducting litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts, interpreting legislation, and miscellaneous services such as court costs, filing fees, cost of outside council, depositions, transcripts and witnesses.

8.02 The following inputs are used in this account:

CISSP
TACCTFC

3

8.03 Account 6725 consists of the following cost pools:

CP02	Direct Regulated/Nonregulated
CP03	Law Library and Report Staff
CP04	Other Law
CP05	Corporate Matters
CP06	Labor and Personnel Matters
CP07	Property Matters
CP08	Operating Matters

8.04.1 CP02 is contains the following function codes identified by TACCTFC:

0104XX 0164XX (except 016488) 080XXXX

8.04.2 CP02 is directly assigned to regulated/nonregulated.

8.05.1 CP03 contains the following function code identified by TACCTFC:

0140

8.05.2 CP03 is allocated to regulated/nonregulated based on Account 6725 CP02, CP05, CP06, CP07, and CP08.

8.06.1 CP04 contains the following function codes identified by TACCTFC:

01TG	0107	0110	0117	0161	016488
0167	019X	56EJ	56EK	56EL	

8.06.2 CP04 is allocated to regulated/nonregulated based on CGA01.

8.07.1 CP05 contains the following function codes identified by TACCTFC:

012X 018X

8.07.2 CP05 is allocated to regulated/nonregulated based on Accounts 67XX excluding Accounts 6723 and 6725.

8.08.1 CP06 contains JFC 013X.

8.08.2 CP06 is allocated to regulated/nonregulated based on CSW16.

8.09.1 CP07 contains JFC 017X.

8.09.2 CP07 is allocated to regulated/nonregulated based on Account Types 1, 2, 3, and 6.

4

7.12 CP10 is allocated to products based on Account 6724 CP01 through CP08.

PBC

ACCOUNT 6725 - LEGAL

8.01 Account 6725 costs include the pay and expenses of employees responsible for providing legal services. Legal services include coordinating and conducting litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts, interpreting legislation, and miscellaneous services such as court costs, filing fees, cost of outside council, depositions, transcripts and witnesses.

6725

8.02 The following inputs are used in this account:

CPAM

8.03 Account 6725 consists of the following cost pools:

CP02	Direct Regulated
CP03	Law Library and Report Staff
CP04	Other Law
CP05	Corporate Matters
CP06	Labor and Personnel Matters
CP07	Property Matters
CP08	Operating Matters

8.04 CP02 is allocated to products based on PSW14.

8.05 CP03 is allocated to products based on Account 6725 CP02, CP05, CP06, CP07, and CP08.

8.06 CP04 is allocated to products based on PSW14.

8.07 CP05 is allocated to products based on Accounts 67XX excluding Accounts 6723 and 6725.

8.08 CP06 is allocated to products based on PSW14.

8.09 CP07 is allocated to products based on Account 2001-2004 types 1, 2, 3, and 6 records.

8.10 CP08 is allocated to products based on Accounts 62XX, 63XX, 64XX, 65XX and 66XX excluding Accounts 656X.

MAY 31 1994

45-14

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PAGE 176

6725

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

PBC

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6724	08	94/06	1,066,647	987,447	79,199	92.6	7.4
			94/07	1,023,612	941,099	82,513	91.9	8.1
			94/08	1,216,080	1,152,619	63,461	94.8	5.2
			94/09	1,258,603	1,186,235	72,367	94.3	5.7
			94/10	1,466,830	1,378,373	88,457	94.0	6.0
			94/11	1,923,162	1,791,660	131,502	93.2	6.8
			94/12	2,171,034	2,043,197	127,837	94.1	5.9
		10	94/01	-736,045	-696,642	-39,402	94.6	5.4
			94/02	291,144	275,080	16,064	94.5	5.5
			94/03	1,714,531	1,620,742	93,789	94.5	5.5
			94/04	213,619	202,254	11,364	94.7	5.3
			94/05	1,052,880	995,982	56,898	94.6	5.4
			94/06	1,173,435	1,104,692	68,744	94.1	5.9
			94/07	1,310,364	1,233,666	76,698	94.1	5.9
			94/08	27,060	25,511	1,549	94.3	5.7
			94/09	1,751,982	1,646,765	105,217	94.0	6.0
			94/10	1,167,669	1,103,999	63,710	94.5	5.5
			94/11	3,302,500	3,109,007	193,493	94.1	5.9
14,262,498			94/12	14,593,807	13,831,421	762,386	94.8	5.2
	6725	02	94/01	366,626	154,363	212,263	42.1	57.9
			94/02	750,564	505,687	244,877	67.4	32.6
			94/03	1,338,007	144,755	1,193,252	10.8	89.2
			94/04	1,033,507	246,660	786,847	23.9	76.1
			94/05	686,437	143,869	542,568	21.0	79.0
			94/06	801,965	129,657	672,308	16.2	83.8
			94/07	380,205	294,922	85,283	77.6	22.4
			94/08	298,309	139,832	158,477	46.9	53.1
			94/09	447,444	117,601	329,843	26.3	73.7
			94/10	492,966	114,107	378,859	23.1	76.9
			94/11	557,634	367,420	190,214	65.9	34.1
			94/12	-30,379	373,156	-403,535	-1,228.3	1,328.3
		03	94/01	258,412	139,318	119,094	53.9	46.1
			94/02	59,429	42,398	17,032	71.3	28.7
			94/03	142,987	30,560	112,427	21.4	78.6
			94/04	41,608	14,033	27,575	33.7	66.3
			94/05	44,722	15,657	29,065	35.0	65.0
			94/06	60,689	17,961	42,728	29.6	70.4
			94/07	48,640	40,137	8,503	82.5	17.5
			94/08	58,576	36,818	21,758	62.9	37.1
			94/09	46,618	18,688	27,931	40.1	59.9
			94/10	41,717	15,729	25,988	37.7	62.3
			94/11	48,862	34,142	13,920	71.0	29.0
			94/12	52,222	219,540	-167,318	420.4	-320.4
		04	94/01	617,382	587,201	30,181	95.1	4.9
			94/02	329,530	313,417	16,113	95.1	4.9

6725

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6725	04	94/03	782,906	744,109	38,797	95.0	5.0
			94/04	549,454	521,371	28,083	94.9	5.1
			94/05	441,720	418,401	23,320	94.7	5.3
			94/06	649,764	615,517	34,247	94.7	5.3
			94/07	552,750	523,365	29,385	94.7	5.3
			94/08	783,133	743,267	39,866	94.9	5.1
			94/09	437,755	415,689	22,066	95.0	5.0
			94/10	978,697	930,125	48,571	95.0	5.0
			94/11	689,329	653,879	35,451	94.9	5.1
			94/12	563,654	533,644	30,010	94.7	5.3
		05	94/01	12,339	11,820	519	95.8	4.2
			94/02	14,587	13,920	667	95.4	4.6
			94/03	65,736	62,772	2,965	95.5	4.5
			94/04	16,851	16,057	794	95.3	4.7
			94/05	37,282	35,524	1,758	95.3	4.7
			94/06	39,339	37,402	1,937	95.1	4.9
			94/07	19,438	18,456	982	95.0	5.0
			94/08	49,929	47,504	2,425	95.1	4.9
			94/09	20,927	19,914	1,013	95.2	4.8
			94/10	13,242	12,622	620	95.3	4.7
			94/11	30,651	29,068	1,583	94.8	5.2
			94/12	33,574	32,110	1,464	95.6	4.4
		06	94/01	52,315	48,625	3,690	92.9	7.1
			94/02	65,991	61,327	4,665	92.9	7.1
			94/03	71,799	66,629	5,170	92.8	7.2
			94/04	91,855	85,548	6,308	93.1	6.9
			94/05	73,565	68,160	5,405	92.7	7.3
			94/06	60,064	55,879	4,185	93.0	7.0
			94/07	94,149	87,266	6,882	92.7	7.3
			94/08	46,651	43,418	3,233	93.1	6.9
			94/09	50,821	47,212	3,609	92.9	7.1
			94/10	74,921	69,404	5,517	92.6	7.4
			94/11	53,491	49,419	4,072	92.4	7.6
			94/12	84,088	77,091	6,997	91.7	8.3
		07	94/01	6,178	6,120	58	99.1	.9
			94/02	6,344	6,284	60	99.1	.9
			94/03	10,269	10,170	100	99.0	1.0
			94/04	9,837	9,744	93	99.1	.9
			94/05	7,407	7,333	74	99.0	1.0
			94/06	11,154	11,046	108	99.0	1.0
			94/07	7,664	7,588	76	99.0	1.0
			94/08	9,118	9,029	89	99.0	1.0
			94/09	6,997	6,929	68	99.0	1.0
			94/10	6,369	6,305	64	99.0	1.0
			94/11	8,230	8,146	84	99.0	1.0
			94/12	5,740	5,678	61	98.9	1.1

(2)

BELLSOUTH TELECOMMUNICATIONS - ACCOUNT/CP REPORT BY MONTH - 1994

ST	MA	CP	DATE	TOTAMT $	REG $	NR $	REG RATIO	NR RATIO
FL	6725	08	94/01	38,159	35,493	2,667	93.0	7.0
			94/02	48,101	44,574	3,527	92.7	7.3
			94/03	46,198	43,107	3,091	93.3	6.7
			94/04	51,887	48,033	3,855	92.6	7.4
			94/05	46,203	43,013	3,190	93.1	6.9
			94/06	57,358	53,053	4,305	92.5	7.5
			94/07	51,448	48,013	3,436	93.3	6.7
			94/08	47,100	43,763	3,338	92.9	7.1
			94/09	36,650	33,970	2,680	92.7	7.3
			94/10	34,748	32,172	2,577	92.6	7.4
			94/11	36,005	33,264	2,741	92.4	7.6
			94/12 17,195,209	29,599	27,458	2,140	92.8	7.2
	6726	01	94/01	304,041	349,524	-45,483	115.0	-15.0
			94/02	441,267	437,360	3,908	99.1	.9
			94/03	620,839	607,519	13,320	97.9	2.1
			94/04	411,446	406,276	5,170	98.7	1.3
			94/05	423,468	418,436	5,033	98.8	1.2
			94/06	549,126	537,704	11,422	97.9	2.1
			94/07	469,748	461,884	7,864	98.3	1.7
			94/08	455,029	450,444	4,586	99.0	1.0
			94/09	490,064	478,799	11,266	97.7	2.3
			94/10	403,132	393,673	9,459	97.7	2.3
			94/11	378,294	340,252	38,041	89.9	10.1
			94/12	287,451	286,505	946	99.7	.3
		02	94/01	208,522	208,522	0	100.0	.0
			94/02	205,411	205,411	0	100.0	.0
			94/03	183,297	183,297	0	100.0	.0
			94/04	180,150	180,150	0	100.0	.0
			94/05	258,482	258,482	0	100.0	.0
			94/06	212,339	212,339	0	100.0	.0
			94/07	130,655	130,655	0	100.0	.0
			94/08	142,055	142,055	0	100.0	.0
			94/09	158,966	158,966	0	100.0	.0
			94/10	126,337	126,337	0	100.0	.0
			94/11	187,777	187,777	0	100.0	.0
			94/12	110,113	110,113	0	100.0	.0
		03	94/01	205,157	164,123	41,034	80.0	20.0
			94/02	158,654	128,598	30,055	81.1	18.9
			94/03	97,659	78,946	18,713	80.8	19.2
			94/04	163,691	133,777	29,915	81.7	18.3
			94/05	100,646	82,293	18,353	81.8	18.2
			94/06	71,407	57,798	13,610	80.9	19.1
			94/07	219,395	170,193	49,203	77.6	22.4
			94/08	196,374	165,687	30,687	84.4	15.6
			94/09	155,504	108,663	46,841	69.9	30.1

Diff. is due to rounding

NOT FOR DISCLOSURE OUTSIDE BELLSOUTH WITHOUT WRITTEN PERMISSION

3

45-14

1

PBC

7.09.1 CP06 contains the following FC:

57BT

7.09.2 CP06 is allocated to regulated/nonregulated based on Accounts 6611 through 6613, excluding Account 6612 CP01.

7.10.1 CP07 contains the following FC:

57C6

7.10.2 CP07 is allocated to regulated/nonregulated based on Accounts 6621 through 6623.

7.11.1 CP08 contains the following FC:

57CD

7.11.2 CP08 is assigned to regulated/nonregulated based on Accounts 67XX of the prior month excluding Account 6724.

7.12.1 CP10 contains the following:

FCs	1550	1750	1751		
SPFCs	5A3M	55C1	5525	56C9	56EF
	56EG	56EH	57CL		

7.12.2 CP10 is allocated to regulated/nonregulated based on Account 6724 CP01 through CP08.

ACCOUNT 6725 - LEGAL

8.01 Account 6725 costs include the pay and expenses of employees responsible for providing legal services. Legal services include coordinating and conducting litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts, interpreting legislation, and miscellaneous services such as court costs, filing fees, cost of outside council, depositions, transcripts and witnesses.

8.02 The following inputs are used in this account:

CISSP
TACCTFC

MAY 31 1994

1

8.03 Account 6725 consists of the following cost pools:

CP02	Direct Regulated/Nonregulated
CP03	Law Library and Report Staff
CP04	Other Law
CP05	Corporate Matters
CP06	Labor and Personnel Matters
CP07	Property Matters
CP08	Operating Matters

8.04.1 CP02 is contains the following function codes identified by TACCTFC:

0104XX 0164XX (except 016488) 080XXXX

8.04.2 CP02 is directly assigned to regulated/nonregulated.

8.05.1 CP03 contains the following function code identified by TACCTFC:

0140

8.05.2 CP03 is allocated to regulated/nonregulated based on Account 6725 CP02, CP05, CP06, CP07, and CP08.

8.06.1 CP04 contains the following function codes identified by TACCTFC:

01TG	0107	0110	0117	0161	016488
0167	019X	56EJ	56EK	56EL	

8.06.2 CP04 is allocated to regulated/nonregulated based on CGA01.

8.07.1 CP05 contains the following function codes identified by TACCTFC:

012X 018X

8.07.2 CP05 is allocated to regulated/nonregulated based on Accounts 67XX excluding Accounts 6723 and 6725.

8.08.1 CP06 contains JFC 013X.

8.08.2 CP06 is allocated to regulated/nonregulated based on CSW16.

8.09.1 CP07 contains JFC 017X.

8.09.2 CP07 is allocated to regulated/nonregulated based on Account Types 1, 2, 3, and 6.

8.10.1 CP08 contains the following function code identified by TACCTFC:

0101

8.10.2 CP08 is assigned to regulated/nonregulated based on Accounts 62XX, 63XX, 64XX, 65XX, and 66XX excluding Accounts 656X.

ACCOUNT 6726 - PROCUREMENT

9.01 Account 6726 costs include the procuring of material and supplies, including office supplies. These costs represent analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

9.02 The following inputs are used in this account:

CISSP
TACCTFC

9.03 Account 6726 consists of the following cost pools:

CP01	Plant Support - COE
CP02	Plant Support - Cable and Wire Facilities
CP03	Plant Support - Other
CP04	Other
CP05	Direct Regulated/Nonregulated

9.04 Dollars are identified to cost pool based on a ratio developed from CISSP. To develop each cost pool's relative portion, records are extracted from CISSP by EXTC. The amounts are summed by SRC, then grouped into four categories representing CP01-CP04. Ratios are computed to determine the relative amount of each cost group to the total.

The EXTCs used to identify the CISSP records to extract are as follows: 523, 584, 586, 587, 621, 653, 678, 691, 61E, 61F, and 61G.

The SRCs associated with the four cost pool groups are:

CP01 = SRCs 1220.141X, 22XX.XXXX, 62XX:XXXX; and

3

CP02 = SRCs 1220.12XX, 1220.2760, 24XX.XXXX and 64XX.XXXX; and
CP03 = SRCs 1220.13XX, 1220.142X, 1220.19XX, 1220.3XXX, 1220.42XX, 1220.6XXX, 21XX.XXXX, 61XX.XXXX, 23XX.XXXX, and 63XX.XXXX; and
CP04 = all other SRCs.

9.04.1 CP01 is identified based on a ratio developed from CISSP as described in paragraph 9.04.0.

9.04.2 CP01 is allocated to regulated/nonregulated based on Accounts 22XX and 62XX. Product ratios are developed by combining the weighted CISSP amounts for Accounts 22XX and 62XX. The CISSP amounts for 22XX are accumulated by SRC and separated into products as the current CPAM. The CISSP amounts for 62XX are then selected, accumulated by SRC, and allocated to product as the previous month's CPAM. Product ratios are then developed by combining the amounts by product and determining the relation of each product to the total.

9.05.1 CP02 is identified based on a ratio developed from CISSP as described in paragraph 9.04.0.

9.05.2 CP02 is allocated to regulated/nonregulated based on Accounts 24XX and 64XX. Product ratios are developed by combining the weighted CISSP amounts for Accounts 24XX and 64XX. The CISSP amounts for 24XX are accumulated by SRC, then separated into products by using the current month CPAM. The CISSP amounts for 64XX are then selected, accumulated by SRC, and allocated to product by using the previous month's CPAM. Product ratios are then developed by combining the amounts by product and determining the relation of each product to the total.

9.06.1 CP03 is identified based on a ratio developed from CISSP as described in paragraph 9.04.0.

9.06.2 CP03 is allocated to regulated/nonregulated based on Accounts 21XX, 23XX, 61XX, and 63XX. Product ratios are developed by combining the weighted CISSP amounts for Accounts 21XX, 23XX, 61XX, and 63XX. The CISSP amounts for 21XX and 23XX are accumulated by SRC and separated into products by using the current month's CPAM. The CISSP amounts for 61XX and 63XX are then selected, accumulated by SRC, and allocated to product as the previous month's CPAM. Product ratios are then developed by combining the amounts by product and determining the relation of each product to the total.

(4)

COMPANY: SBT
TITLE: HDQ ALLOCATIONS FROM BST
HDQ ALLOCATIONS FROM BSC
PERIOD: YEAR END 12/31/94
DATE: SEPTEMBER 6, 1995
AUDITOR: RKY

KW 10/13/95

WP NO. 46

THERE ARE TWO TYPES OF ALLOCATIONS DISCUSSED IN WP 46, 47 AND 48. THERE IS THE ALLOCATION FROM BST HDQ TO EACH STATE (WP 46 AND 47) AND BELLSOUTH CORP (BSC) TO EACH SUBSIDIARY (E.G. BST, BBS, BSE) (WP 48).

HDQ ALLOCATIONS FROM BST (BELLSOUTH TELEPHONE).

The schedules on wp46, 46-1 and 46-2 are the % for each account to be allocated from BST headquarters to each state and the general allocator from BST headquarters to each state. The Company used one set of allocators in Jan 94 and another set of allocators for Feb 94 thru Dec. 94. The reason for this is on WP 46-3.

There are many different allocators used to allocate to the nine states. The company supplied us with Financial Systems Documentation, CJ06, Headquarters Apportionment which includes sections on The development of Apportionment Factors, Administration, User Instructions and Exhibits. The Documentation is too voluminous to include here; and since we are not auditing these factors, we did not include.

These schedules are used in the sample to determine if the correct % were allocated from hdq for any sample items that came from headquarters. IF IS Attributed no 7 on all sample items, wp 44.

The concept of HDQ ALLOCATIONS FROM BST is addressed on wp no. 47.

THE CONCEPT OF THE GENERAL ALLOCATOR FROM BSC IS ADDRESSED IN WP 48.

46

TOTAL

HEADQUARTERS APPORTIONMENT FACTORS C:\123\123DATA\HQAP_REV.94\HQAP_94R.WK1
Date: 02/16/94

COMPANY: BellSouth Telecommunications

STUDY DATE YEAR: January-December 1993
RATE USAGE YEAR: 1994
EFFECTIVE DATE: Jan 1994

PREPARED BY _____
VERIFIED BY _____
APPROVED BY _____
Operations Mgr.

WORKSHEET 1

	(a) ACCESS LINES -EOP AVERAGE		(b) SALARIES & WAGES		(c) CONSTRUCTION EXPENDITURES		(d) ACCESS LINE ACTIVITY		(e) CORPORATE ALLOCATOR	
AREA	NUMBER	FACTOR	DOLLARS	FACTOR	DOLLARS	FACTOR	# IN & OUT	FACTOR	TOTAL FACTORS	FACTOR
ALABAMA	1,643,083.42	0.0863	238,698,047.10	0.0824	276,863,512.00	0.0950	861,239.00	0.0823	0.3459	0.0865
FLORIDA	5,003,329.58	0.2628	775,855,887.89	0.2678	716,479,818.00	0.2457	2,947,499.00	0.2816	1.0578	0.2645
GEORGIA	3,137,891.67	0.1647	495,921,066.31	0.1712	532,646,838.00	0.1827	1,828,864.00	0.1747	0.6933	0.1733
KENTUCKY	1,017,896.50	0.0534	152,482,538.82	0.0526	134,712,602.00	0.0462	491,319.00	0.0469	0.1992	0.0498
LOUISIANA	1,943,743.08	0.1020	286,348,629.69	0.0988	239,108,328.00	0.0820	1,030,121.00	0.0984	0.3813	0.0953
MISSISSIPPI	1,062,099.67	0.0558	162,148,740.45	0.0560	201,590,254.00	0.0691	570,077.00	0.0545	0.2353	0.0588
N. CAROLINA	1,860,017.83	0.0976	273,249,572.15	0.0943	299,026,236.00	0.1026	960,694.00	0.0918	0.3863	0.0966
S. CAROLINA	1,187,244.00	0.0623	189,178,459.73	0.0653	173,264,939.00	0.0594	594,561.00	0.0568	0.2439	0.0610
TENNESSEE	2,194,720.42	0.1152	323,165,840.61	0.1116	342,022,503.00	0.1173	1,181,308.00	0.1129	0.4569	0.1142
COMPANY	19,049,926.17	1.0000	2,897,048,782.75	1.0000	2,915,715,030.00	1.0000	10,465,682.00	1.0000	4.0000	1.0000

Access Lines - EOP - Avg. of total in service for study period. MR37 (see worksheet 1A)
Salaries and Wages charged to final accounts excluding Construction and Cost of Removal for the period. (see Worksheet 1B)

Construction Expenditures - MR21 (adjusted to an FR basis). (see Worksheet 1C)
Access Line Activity - Cumulative activity for study period. MR37 (see Worksheet 1D)

Use 4th Qtr Dec 94
Per Joe Idom

Patti

Group Responsible:
Fred King
Corp Mtrs
20M77SBC

Sur. Responsible: Gail Harper
529-8957

Acctg. Asst. Responsible: Annes Akins
529-7281

HDQRS PRORATE FACTORS ARE CREATED once @ beginning of year.
a year

5000
6000 } Accts Prorate Factor Remains the Same Throughout The Year
8000

7000 Acct Prorate Factor Changes Monthly.

This is <u>not</u> the latest print for <u>7000</u> ACCTS.

P2

DESCRIPTION	PRORATE TYPE
HQ APPORTIONMENT FACTORS	16

PRORATE FREQUENCY	FACTOR ACCEPT INDICATOR	FACTOR CHANGE FREQUENCY	********** FIELD-1	LOOK-UP KEYS FIELD-2	********** FIELD-3
D	1	M - MONTHLY	054	030	077

B3

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52409100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52409900

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

P4

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649200

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649900

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61121100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	916.02	39610.44
002			81 K				0294	.0498000	527.35	22804.79
003			81 L				0294	.0953000	1008.89	43640.44
004			81 M				0294	.0588000	622.24	26926.08
005			81 T				0294	.1142000	1208.91	52295.49
006			8H F				0294	.2645000	2800.14	121122.42
007			8H G				0294	.1733000	1834.69	79358.90
008			8H N				0294	.0966000	1022.70	44235.78
009			8H S				0294	.0610000	644.68	27934.01
							TOTAL	1.0000000	10585.62	457928.35

15

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61130000 1000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	81.79	2367.89
002			81 K				0294	.0498000	47.18	1363.19
003			81 L				0294	.0953000	90.06	2608.79
004			81 M				0294	.0588000	55.52	1609.58
005			81 T				0294	.1142000	108.04	3126.02
006			8H F				0294	.2645000	250.23	7240.28
007			8H G				0294	.1733000	163.84	4743.86
008			8H N				0294	.0966000	91.44	2644.23
009			8H S				0294	.0610000	57.58	1669.77
						TOTAL		1.0000000	945.68	27373.61

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61130000 2000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0919000	434.41	16142.84
002			81 K				0294	.0433000	204.77	7605.97
003			81 L				0294	.0905000	428.07	15897.02
004			81 M				0294	.0730000	345.29	12823.18
005			81 T				0294	.0816000	385.95	14333.90
006			8H F				0294	.3476000	1643.80	61058.70
007			8H G				0294	.1568000	741.79	27543.00
008			8H N				0294	.0615000	290.74	10803.00
009			8H S				0294	.0538000	254.23	9450.04
						TOTAL		1.0000000	4729.05	175657.65

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6114

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
						TOTAL		1.0000000		.00

PC

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6115

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
						TOTAL	1.0000000			.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6116

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	3060.66	3336.08
002			81 K				0294	.0498000	1762.10	1920.61
003			81 L				0294	.0953000	3372.03	3675.43
004			81 M				0294	.0588000	2080.57	2267.73
005			81 T				0294	.1142000	4040.72	4404.34
006			8H F				0294	.2645000	9358.76	10201.00
007			8H G				0294	.1733000	6131.88	6683.71
008			8H N				0294	.0966000	3418.01	3725.54
009			8H S				0294	.0610000	2158.27	2352.69
						TOTAL	1.0000000		35383.00	38567.13

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6121

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	466.55	284444.17
002			81 K				0294	.0498000	268.59	163760.65
003			81 L				0294	.0953000	513.99	313381.65
004			81 M				0294	.0588000	317.18	193356.27
005			81 T				0294	.1142000	615.95	375531.86
006			8H F				0294	.2645000	1426.52	869774.51
007			8H G				0294	.1733000	934.67	569874.53
008			8H N				0294	.0966000	520.99	317656.58
009			8H S				0294	.0610000	328.81	200590.98
						TOTAL	1.0000000		5393.25	3288371.20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6122

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	1.15	5597.62
002			81 K				0294	.0498000	.65	3222.67
003			81 L				0294	.0953000	1.28	6167.00
004			81 M				0294	.0588000	.78	3805.12
005			81 T				0294	.1142000	1.45	7390.06
006			8H F				0294	.2645000	3.40	17116.26
007			8H G				0294	.1733000	2.23	11214.60
008			8H N				0294	.0966000	1.28	6251.15
009			8H S				0294	.0610000	.78	3947.26
							TOTAL	1.0000000	13.00	64711.74

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6123

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	11.29	14663.22
002			81 K				0294	.0498000	6.49	8441.79
003			81 L				0294	.0953000	12.45	16154.90
004			81 M				0294	.0588000	7.66	9967.54
005			81 T				0294	.1142000	14.83	19358.80
006			8H F				0294	.2645000	34.39	44837.38
007			8H G				0294	.1733000	22.55	29377.39
008			8H N				0294	.0966000	12.61	16375.31
009			8H S				0294	.0610000	7.96	10341.03
							TOTAL	1.0000000	130.23	169517.36

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61241010

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	131.32	13937.96
002			81 K				0294	.0498000	75.59	8024.35
003			81 L				0294	.0953000	144.67	15355.86
004			81 M				0294	.0588000	89.26	9474.58
005			81 T				0294	.1142000	173.26	18401.28
006			8H F				0294	.2645000	401.37	42619.34
007			8H G				0294	.1733000	262.97	27924.13
008			8H N				0294	.0966000	146.63	15565.34
009			8H S				0294	.0610000	92.53	9828.92
							TOTAL	1.0000000	1517.60	161131.76

P8

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61241020

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	360.52	21660.93
002					81 K								0294		.0498000	207.52	12470.72
003					81 L								0294		.0953000	397.24	23864.68
004					81 M								0294		.0588000	245.07	14724.34
005					81 T								0294		.1142000	475.73	28597.60
006					8H F								0294		.2645000	1101.96	66235.07
007					8H G								0294		.1733000	722.02	43397.15
008					8H N								0294		.0966000	402.59	24190.18
009					8H S								0294		.0610000	254.07	15275.54
													TOTAL		1.0000000	4166.72	250416.21

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 1000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000		6503.21
002					81 K								0294		.0498000		3744.04
003					81 L								0294		.0953000		7164.78
004					81 M								0294		.0588000		4420.67
005					81 T								0294		.1142000		8585.73
006					8H F								0294		.2645000		19885.48
007					8H G								0294		.1733000		13028.94
008					8H N								0294		.0966000		7262.53
009					8H S								0294		.0610000		4586.07
													TOTAL		1.0000000		75181.45

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 2100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	1454424.83	1724626.42
002					81 K								0294		.0498000	837350.09	992906.60
003					81 L								0294		.0953000	1602386.71	1900077.51
004					81 M								0294		.0588000	988669.72	1172345.57
005					81 T								0294		.1142000	1920176.57	2276908.26
006					8H F								0294		.2645000	4447329.22	5273569.15
007					8H G								0294		.1733000	2913886.59	3455230.35
008					8H N								0294		.0966000	1624249.00	1926002.50
009					8H S								0294		.0610000	1025616.14	1216183.75
													TOTAL		1.0000000	16814088.87	19937850.11

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 2900

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		1410218.47-
002			81 K				0294	.0498000		811894.56-
003			81 L				0294	.0953000		1553685.77-
004			81 M				0294	.0588000		958622.50-
005			81 T				0294	.1142000		1861814.43-
006			8H F				0294	.2645000		4312170.92-
007			8H G				0294	.1733000		2825327.86-
008			8H N				0294	.0966000		1574879.82-
009			8H S				0294	.0610000		994489.32-
							TOTAL	1.0000000		16303103.65-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6211

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0999000	1.77	226.95
002			81 K				0194	.0573000	1.01	130.17
003			81 L				0194	.1069000	1.90	242.81
004			81 M				0194	.0627000	1.11	142.43
005			81 T				0194	.1117000	1.98	253.74
006			8H F				0194	.2239000	3.96	508.61
007			8H G				0194	.1712000	3.03	388.92
008			8H N				0194	.1002000	1.77	227.62
009			8H S				0194	.0662000	1.18	150.43
							TOTAL	1.0000000	17.71	2271.68

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6212

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0999000	717.36	6317.71
002			81 K				0194	.0573000	411.46	3623.70
003			81 L				0194	.1069000	767.62	6760.39
004			81 M				0194	.0627000	450.23	3965.15
005			81 T				0194	.1117000	802.07	7064.00
006			8H F				0194	.2239000	1607.74	14159.57
007			8H G				0194	.1712000	1229.32	10826.83
008			8H N				0194	.1002000	719.49	6336.70
009			8H S				0194	.0662000	475.39	4186.60
							TOTAL	1.0000000	7180.68	63240.65

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6215

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0999000		.00
002			81 K				0194	.0573000		.00
003			81 L				0194	.1069000		.00
004			81 M				0194	.0627000		.00
005			81 T				0194	.1117000		.00
006			8H F				0194	.2239000		.00
007			8H G				0194	.1712000		.00
008			8H N				0194	.1002000		.00
009			8H S				0194	.0662000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6220

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0563000		.00
002			81 K				0194	.0296000		.00
003			81 L				0194	.0358000		.00
004			81 M				0194	.0620000		.00
005			81 T				0194	.0894000		.00
006			8H F				0194	.3540000		.00
007			8H G				0194	.2260000		.00
008			8H N				0194	.0934000		.00
009			8H S				0194	.0535000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6231

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0880000		.00
002			81 K				0194	.0504000		.00
003			81 L				0194	.0967000		.00
004			81 M				0194	.0683000		.00
005			81 T				0194	.1112000		.00
006			8H F				0194	.2614000		.00
007			8H G				0194	.1723000		.00
008			8H N				0194	.0884000		.00
009			8H S				0194	.0633000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6232

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0194		.0880000	1.24	649.89
002				81 K								0194		.0504000	.71	372.21
003				81 L								0194		.0967000	1.37	714.14
004				81 M								0194		.0683000	.96	504.40
005				81 T								0194		.1112000	1.57	821.20
006				8H F								0194		.2614000	3.69	1930.46
007				8H G								0194		.1723000	2.44	1272.47
008				8H N								0194		.0884000	1.25	652.83
009				8H S								0194		.0633000	.91	467.49
												TOTAL		1.0000000	14.14	7385.09

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63111000

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0194		.1129000		.00
002				81 K								0194		.0074000		.00
003				81 L								0194		.1703000		.00
004				81 M								0194		.0061000		.00
005				81 T								0194		.1623000		.00
006				8H F								0194		.1390000		.00
007				8H G								0194		.2656000		.00
008				8H N								0194		.0566000		.00
009				8H S								0194		.0798000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63411000

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0194		.1084000		.00
002				81 K								0194		.0598000		.00
003				81 L								0194		.1166000		.00
004				81 M								0194		.1198000		.00
005				81 T								0194		.1451000		.00
006				8H F								0194		.1663000		.00
007				8H G								0194		.1134000		.00
008				8H N								0194		.0883000		.00
009				8H S								0194		.0823000		.00
												TOTAL		1.0000000		.00

26

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6351

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0881000	562.92	9288.00
002			81 K				0194	.0573000	366.16	6040.89
003			81 L				0194	.0956000	610.82	10078.64
004			81 M				0194	.0625000	399.43	6589.11
005			81 T				0194	.1034000	660.63	10900.95
006			8H F				0194	.2301000	1470.16	24258.32
007			8H G				0194	.1837000	1173.71	19366.63
008			8H N				0194	.0934000	596.74	9846.71
009			8H S				0194	.0859000	548.43	9055.91
							TOTAL	1.0000000	6389.00	105425.16

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63621000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0900000		.00
002			81 K				0194	.0415000		.00
003			81 L				0194	.0823000		.00
004			81 M				0194	.0332000		.00
005			81 T				0194	.1027000		.00
006			8H F				0194	.3083000		.00
007			8H G				0194	.1934000		.00
008			8H N				0194	.0865000		.00
009			8H S				0194	.0621000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63622000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0900000		.00
002			81 K				0194	.0415000		.00
003			81 L				0194	.0823000		.00
004			81 M				0194	.0332000		.00
005			81 T				0194	.1027000		.00
006			8H F				0194	.3083000		.00
007			8H G				0194	.1934000		.00
008			8H N				0194	.0865000		.00
009			8H S				0194	.0621000		.00
							TOTAL	1.0000000		.00

013

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63623000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0900000		.00
002			81 K				0194	.0415000		.00
003			81 L				0194	.0823000		.00
004			81 M				0194	.0332000		.00
005			81 T				0194	.1027000		.00
006			8H F				0194	.3083000		.00
007			8H G				0194	.1934000		.00
008			8H N				0194	.0865000		.00
009			8H S				0194	.0621000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63624000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0900000		.00
002			81 K				0194	.0415000		.00
003			81 L				0194	.0823000		.00
004			81 M				0194	.0332000		.00
005			81 T				0194	.1027000		.00
006			8H F				0194	.3083000		.00
007			8H G				0194	.1934000		.00
008			8H N				0194	.0865000		.00
009			8H S				0194	.0621000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0900000		.00
002			81 K				0194	.0415000		.00
003			81 L				0194	.0823000		.00
004			81 M				0194	.0332000		.00
005			81 T				0194	.1027000		.00
006			8H F				0194	.3083000		.00
007			8H G				0194	.1934000		.00
008			8H N				0194	.0865000		.00
009			8H S				0194	.0621000		.00
							TOTAL	1.0000000		.00

P14

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0900000		.00
002				81 K							0194		.0415000		.00
003				81 L							0194		.0823000		.00
004				81 M							0194		.0332000		.00
005				81 T							0194		.1027000		.00
006				8H F							0194		.3083000		.00
007				8H G							0194		.1934000		.00
008				8H N							0194		.0865000		.00
009				8H S							0194		.0621000		.00
										TOTAL	1.0000000				.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629900

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0900000	.76	8.14
002				81 K							0194		.0415000	.35	3.75
003				81 L							0194		.0823000	.69	7.45
004				81 M							0194		.0332000	.28	3.02
005				81 T							0194		.1027000	.87	9.28
006				8H F							0194		.3083000	2.59	27.88
007				8H G							0194		.1934000	1.62	17.48
008				8H N							0194		.0865000	.73	7.84
009				8H S							0194		.0621000	.51	5.63
										TOTAL	1.0000000			8.40	90.47

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6411

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.1326000		.00
002				81 K							0194		.1217000		.00
003				81 L							0194		.1053000		.00
004				81 M							0194		.1007000		.00
005				81 T							0194		.1367000		.00
006				8H F							0194		.1620000		.00
007				8H G							0194		.1292000		.00
008				8H N							0194		.0781000		.00
009				8H S							0194		.0337000		.00
										TOTAL	1.0000000				.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6421

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0999000		.00
002			81 K				0194	.0884000		.00
003			81 L				0194	.1045000		.00
004			81 M				0194	.0956000		.00
005			81 T				0194	.1274000		.00
006			8H F				0194	.1622000		.00
007			8H G				0194	.1878000		.00
008			8H N				0194	.0983000		.00
009			8H S				0194	.0359000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6422

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0779000		.00
002			81 K				0194	.0477000		.00
003			81 L				0194	.1153000		.00
004			81 M				0194	.0325000		.00
005			81 T				0194	.0909000		.00
006			8H F				0194	.3144000		.00
007			8H G				0194	.1777000		.00
008			8H N				0194	.0856000		.00
009			8H S				0194	.0580000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6423

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0779000		.00
002			81 K				0194	.0386000		.00
003			81 L				0194	.1101000		.00
004			81 M				0194	.0693000		.00
005			81 T				0194	.0828000		.00
006			8H F				0194	.2628000		.00
007			8H G				0194	.1532000		.00
008			8H N				0194	.1097000		.00
009			8H S				0194	.0956000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6424

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0667000		.00
002			81 K				0194	.0050000		.00
003			81 L				0194	.3472000		.00
004			81 M				0194	.0528000		.00
005			81 T				0194	.0500000		.00
006			8H F				0194	.4025000		.00
007			8H G				0194	.0185000		.00
008			8H N				0194	.0266000		.00
009			8H S				0194	.0307000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6426

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0646000	.09	3.95
002			81 K				0194	.0378000	.05	2.32
003			81 L				0194	.1454000	.19	8.89
004			81 M				0194	.0450000	.06	2.75
005			81 T				0194	.1062000	.14	6.50
006			8H F				0194	.2363000	.31	14.45
007			8H G				0194	.1908000	.25	11.68
008			8H N				0194	.0850000	.11	5.18
009			8H S				0194	.0889000	.13	5.45
							TOTAL	1.0000000	1.33	61.17

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6441

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0642000		.00
002			81 K				0194	.0506000		.00
003			81 L				0194	.1274000		.00
004			81 M				0194	.0312000		.00
005			81 T				0194	.0842000		.00
006			8H F				0194	.3304000		.00
007			8H G				0194	.1799000		.00
008			8H N				0194	.0764000		.00
009			8H S				0194	.0557000		.00
							TOTAL	1.0000000		.00

P7

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65121100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0928000		1206.89
002			81 K				0194	.0403000		523.93
003			81 L				0194	.0806000		1047.86
004			81 M				0194	.0686000		892.64
005			81 T				0194	.1181000		1535.77
006			8H F				0194	.2523000		3281.54
007			8H G				0194	.1782000		2317.27
008			8H N				0194	.1038000		1349.88
009			8H S				0194	.0653000		850.24
							TOTAL	1.0000000		13006.02

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65124100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0909000		32480.79-
002			81 K				0194	.0497000		17758.99-
003			81 L				0194	.0876000		31301.60-
004			81 M				0194	.0720000		25727.32-
005			81 T				0194	.1126000		40234.72-
006			8H F				0194	.2487000		88866.58-
007			8H G				0194	.1783000		63710.90-
008			8H N				0194	.0930000		33231.18-
009			8H S				0194	.0672000		24012.17-
							TOTAL	1.0000000		357324.25-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65126000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6532

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0686000	978.15	45155.42
002			81 K				0194	.0440000	627.26	28962.37
003			81 L				0194	.0996000	1419.88	65560.72
004			81 M				0194	.0518000	738.72	34097.05
005			81 T				0194	.1139000	1623.54	74973.62
006			8H F				0194	.2825000	4027.33	185953.29
007			8H G				0194	.1715000	2444.69	112888.22
008			8H N				0194	.0883000	1258.59	58122.89
009			8H S				0194	.0798000	1136.88	52526.56
							TOTAL	1.0000000	14255.04	658240.14

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6533

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0885000	397.93	37475.57
002			81 K				0194	.0534000	240.14	22612.37
003			81 L				0194	.1057000	475.32	44758.90
004			81 M				0194	.0672000	302.20	28455.98
005			81 T				0194	.1036000	465.86	43869.68
006			8H F				0194	.2450000	1101.73	103745.97
007			8H G				0194	.1697000	763.11	71860.03
008			8H N				0194	.0981000	441.16	41540.59
009			8H S				0194	.0688000	309.30	29133.72
							TOTAL	1.0000000	4496.75	423452.81

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6534

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0786000	1840.15	98244.21
002			81 K				0194	.0536000	1254.49	66995.94
003			81 L				0194	.0942000	2205.10	117742.68
004			81 M				0194	.0515000	1205.50	64371.87
005			81 T				0194	.1050000	2458.56	131242.64
006			8H F				0194	.2849000	6668.43	356104.17
007			8H G				0194	.1755000	4108.35	219362.30
008			8H N				0194	.0886000	2074.18	110743.60
009			8H S				0194	.0681000	1592.69	85118.13
							TOTAL	1.0000000	23407.45	1249925.54

P19

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6535

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0894000	576.00	152676.36
002			81 K				0194	.0559000	360.13	95465.61
003			81 L				0194	.0879000	566.27	150114.93
004			81 M				0194	.0545000	351.08	93074.67
005			81 T				0194	.0972000	626.19	165997.22
006			8H F				0194	.2787000	1795.34	475961.25
007			8H G				0194	.1573000	1013.40	268635.67
008			8H N				0194	.1076000	693.29	183758.33
009			8H S				0194	.0715000	460.34	122107.29
							TOTAL	1.0000000	6442.04	1707791.33

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6611

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0940000	8479.66	472614.30
002			81 K				0194	.0488000	4403.79	245356.79
003			81 L				0194	.0992000	8947.95	498758.05
004			81 M				0194	.0515000	4645.62	258932.20
005			81 T				0194	.1064000	9598.82	534958.25
006			8H F				0194	.2284000	20601.95	1148351.34
007			8H G				0194	.2136000	19264.83	1073940.37
008			8H N				0194	.0943000	8505.00	474121.70
009			8H S				0194	.0638000	5747.71	320774.55
							TOTAL	1.0000000	90195.33	5027807.55

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6612

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0941000	9901.01	838175.84
002			81 K				0194	.0447000	4702.88	398155.78
003			81 L				0194	.0983000	10343.56	875586.38
004			81 M				0194	.0485000	5104.06	432004.18
005			81 T				0194	.1054000	11091.59	938828.14
006			8H F				0194	.2336000	24578.73	2080742.32
007			8H G				0194	.2192000	23064.77	1952478.35
008			8H N				0194	.0930000	9786.24	828378.04
009			8H S				0194	.0632000	6646.84	562941.27
							TOTAL	1.0000000	105219.48	8907290.30

P20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6613

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0945000	327.10	11389.33
002			81 K				0194	.0523000	180.92	6303.34
003			81 L				0194	.1062000	367.60	12799.39
004			81 M				0194	.0614000	212.47	7400.07
005			81 T				0194	.1287000	445.52	15511.17
006			8H F				0194	.2188000	757.21	26370.00
007			8H G				0194	.1553000	537.54	18717.16
008			8H N				0194	.1014000	350.90	12220.95
009			8H S				0194	.0814000	281.74	9809.87
							TOTAL	1.0000000	3461.00	120521.28

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6621

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0777000	898.69	17267.66
002			81 K				0194	.0449000	519.08	9978.51
003			81 L				0194	.1063000	1230.11	23623.47
004			81 M				0194	.0942000	1089.50	20934.41
005			81 T				0194	.1187000	1373.32	26379.14
006			8H F				0194	.2502000	2894.52	55603.71
007			8H G				0194	.1771000	2048.70	39357.94
008			8H N				0194	.0635000	734.37	14111.95
009			8H S				0194	.0674000	779.44	14977.38
							TOTAL	1.0000000	11567.73	222234.17

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6622

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0486000	502.24	29322.51
002			81 K				0194	.0485000	501.31	29262.21
003			81 L				0194	.0906000	936.17	54663.18
004			81 M				0194	.0434000	448.54	26185.01
005			81 T				0194	.1506000	1555.82	90863.91
006			8H F				0194	.3133000	3236.64	189027.75
007			8H G				0194	.1618000	1671.55	97621.21
008			8H N				0194	.0891000	920.57	53758.02
009			8H S				0194	.0541000	558.04	32640.18
							TOTAL	1.0000000	10330.88	603343.98

P21

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0194	.0817000	232476.01	472615.18
002				81 K						0194	.0465000	132316.02	268992.11
003				81 L						0194	.0997000	283699.08	576737.61
004				81 M						0194	.0550000	156505.86	318162.85
005				81 T						0194	.1002000	285122.89	579635.11
006				8H F						0194	.2899000	824912.24	1677003.77
007				8H G						0194	.1736000	493979.11	1004236.23
008				8H N						0194	.0916000	260649.78	529883.34
009				8H S						0194	.0618000	175841.25	357500.61
										TOTAL	1.0000000	2845502.24	5784766.81

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623 A0000000

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0294	.0865000	3575461.45	528113.30
002				81 K						0294	.0498000	2058473.77	304045.49
003				81 L						0294	.0953000	3939207.43	581839.50
004				81 M						0294	.0588000	2430486.37	358994.51
005				81 T						0294	.1142000	4720433.84	697232.24
006				8H F						0294	.2645000	933052.41	1614866.62
007				8H G						0294	.1733000	7163320.98	1058055.84
008				8H N						0294	.0966000	3992942.12	589776.79
009				8H S						0294	.0610000	2521414.68	372433.59
										TOTAL	1.0000000	31334793.05	6105357.88

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6711

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0294	.0865000	642.98	122755.98
002				81 K						0294	.0498000	370.10	70673.44
003				81 L						0294	.0953000	708.27	135244.33
004				81 M						0294	.0588000	436.95	83445.71
005				81 T						0294	.1142000	848.48	162066.29
006				8H F						0294	.2645000	1964.97	375363.35
007				8H G						0294	.1733000	1287.68	245937.63
008				8H N						0294	.0966000	717.86	137089.57
009				8H S						0294	.0610000	452.56	86567.44
										TOTAL	1.0000000	7429.85	1419143.74

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6712

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	1013.25	52884.08
002			81 K				0294	.0498000	583.64	30446.31
003			81 L				0294	.0953000	1116.33	58264.44
004			81 M				0294	.0588000	688.66	35949.37
005			81 T				0294	.1142000	1337.32	69819.21
006			8H F				0294	.2645000	3096.90	161709.60
007			8H G				0294	.1733000	2029.29	105952.11
008			8H N				0294	.0966000	1131.53	59059.29
009			8H S				0294	.0610000	711.44	37293.38
							TOTAL	1.0000000	11708.36	611377.79

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6721

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	135861.30	669386.40
002			81 K				0294	.0498000	78221.07	385377.50
003			81 L				0294	.0953000	149682.63	737485.05
004			81 M				0294	.0588000	92352.61	455027.43
005			81 T				0294	.1142000	179369.07	883744.32
006			8H F				0294	.2645000	415436.12	2046854.69
007			8H G				0294	.1733000	272195.05	1341096.35
008			8H N				0294	.0966000	151724.64	747547.13
009			8H S				0294	.0610000	95801.78	472060.92
							TOTAL	1.0000000	1570644.27	7738579.79

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6722

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	5780.84	207463.67
002			81 K				0294	.0498000	3328.28	119441.14
003			81 L				0294	.0953000	6368.08	228569.55
004			81 M				0294	.0588000	3929.34	141027.37
005			81 T				0294	.1142000	7630.99	273900.76
006			8H F				0294	.2645000	17673.45	634384.08
007			8H G				0294	.1733000	11580.59	415648.12
008			8H N				0294	.0966000	6455.26	231687.56
009			8H S				0294	.0610000	4070.38	146303.59
							TOTAL	1.0000000	66817.21	2398425.84

P23

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6723

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0852000	31636.46	482026.08
002			81 K				0194	.0527000	19567.60	298154.95
003			81 L				0194	.0975000	36203.42	551614.81
004			81 M				0194	.0584000	21685.02	330400.43
005			81 T				0194	.1122000	41659.80	634781.51
006			8H F				0194	.2575000	95610.45	1456826.71
007			8H G				0194	.1763000	65459.50	997431.48
008			8H N				0194	.0949000	35235.43	536905.34
009			8H S				0194	.0653000	24236.02	369434.76
							TOTAL	1.0000000	371293.70	5657576.07

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 1000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	71.72	543315.87
002			81 K				0294	.0498000	41.16	312799.15
003			81 L				0294	.0953000	79.21	598589.44
004			81 M				0294	.0588000	48.84	369329.00
005			81 T				0294	.1142000	93.77	717302.22
006			8H F				0294	.2645000	217.71	1661352.58
007			8H G				0294	.1733000	142.73	1088515.71
008			8H N				0294	.0966000	80.00	606754.71
009			8H S				0294	.0610000	49.86	383146.52
							TOTAL	1.0000000	825.00	6281105.20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 2100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	21545.80	979396.80
002			81 K				0294	.0498000	12413.40	563860.92
003			81 L				0294	.0953000	23737.47	1079033.31
004			81 M				0294	.0588000	14642.11	665765.01
005			81 T				0294	.1142000	28446.13	1293033.83
006			8H F				0294	.2645000	65863.49	2994802.17
007			8H G				0294	.1733000	43156.38	1962181.76
008			8H N				0294	.0966000	24066.51	1093762.72
009			8H S				0294	.0610000	15120.36	690620.93
							TOTAL	1.0000000	248991.65	11322457.45

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 2900

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000		943806.25-
002					81 K								0294		.0498000		543370.53-
003					81 L								0294		.0953000		1039823.53-
004					81 M								0294		.0588000		641570.03-
005					81 T								0294		.1142000		1246042.47-
006					8H F								0294		.2645000		2885974.02-
007					8H G								0294		.1733000		1890885.82-
008					8H N								0294		.0966000		1054007.91-
009					8H S								0294		.0610000		665574.34-
													TOTAL		1.0000000		10911054.90-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6725

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	1189.70	105423.11
002					81 K								0294		.0498000	684.65	60694.31
003					81 L								0294		.0953000	1310.40	116147.82
004					81 M								0294		.0588000	808.54	71663.50
005					81 T								0294		.1142000	1570.43	139182.81
006					8H F								0294		.2645000	3636.81	322362.80
007					8H G								0294		.1733000	2383.08	211211.40
008					8H N								0294		.0966000	1328.10	117732.43
009					8H S								0294		.0610000	838.53	74345.01
													TOTAL		1.0000000	13750.24	1218763.19

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6726

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	6514.88	213355.59
002					81 K								0294		.0498000	3750.77	122832.88
003					81 L								0294		.0953000	7176.79	235060.81
004					81 M								0294		.0588000	4428.04	145032.34
005					81 T								0294		.1142000	8600.73	281678.50
006					8H F								0294		.2645000	19918.34	652399.36
007					8H G								0294		.1733000	13051.04	427450.50
008					8H N								0294		.0966000	7275.09	238267.37
009					8H S								0294		.0610000	4589.68	150457.49
													TOTAL		1.0000000	75305.36	2466534.84

P85

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6727

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	2018.44	214146.10
002			81 K				0294	.0498000	1162.40	123289.86
003			81 L				0294	.0953000	2223.86	235934.14
004			81 M				0294	.0588000	1372.16	145571.38
005			81 T				0294	.1142000	2664.16	282725.09
006			8H F				0294	.2645000	6170.14	654822.39
007			8H G				0294	.1733000	4043.05	429038.65
008			8H N				0294	.0966000	2254.06	239152.57
009			8H S				0294	.0610000	1419.73	151017.68
							TOTAL	1.0000000	23328.00	2475699.86

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	916.88	23919.32
002			81 K				0294	.0498000	528.17	13770.97
003			81 L				0294	.0953000	1010.14	26352.63
004			81 M				0294	.0588000	623.25	16259.65
005			81 T				0294	.1142000	1210.77	31579.01
006			8H F				0294	.2645000	2803.42	73140.27
007			8H G				0294	.1733000	1836.88	47921.38
008			8H N				0294	.0966000	1024.15	26712.09
009			8H S				0294	.0610000	644.19	16867.01
							TOTAL	1.0000000	10597.85	276522.33

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281200

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

P26

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281300

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		101379.52-
002			81 K				0294	.0498000		58366.52-
003			81 L				0294	.0953000		111693.38-
004			81 M				0294	.0588000		68914.69-
005			81 T				0294	.1142000		133844.55-
006			8H F				0294	.2645000		309998.86-
007			8H G				0294	.1733000		203110.88-
008			8H N				0294	.0966000		113216.94-
009			8H S				0294	.0610000		71493.28-
						TOTAL		1.0000000		1172018.62-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281400

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		389.57
002			81 K				0294	.0498000		224.28
003			81 L				0294	.0953000		429.20
004			81 M				0294	.0588000		264.82
005			81 T				0294	.1142000		514.32
006			8H F				0294	.2645000		1191.23
007			8H G				0294	.1733000		780.49
008			8H N				0294	.0966000		435.06
009			8H S				0294	.0610000		274.72
						TOTAL		1.0000000		4503.69

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281900

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		75506.00
002			81 K				0294	.0498000		43470.52
003			81 L				0294	.0953000		83187.53
004			81 M				0294	.0588000		51326.62
005			81 T				0294	.1142000		99685.38
006			8H F				0294	.2645000		230882.51
007			8H G				0294	.1733000		151273.86
008			8H N				0294	.0966000		84322.30
009			8H S				0294	.0610000		53246.98
						TOTAL		1.0000000		872901.70

28

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67282000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000		2311.90
002					81 K								0294		.0498000		1331.01
003					81 L								0294		.0953000		2547.09
004					81 M								0294		.0588000		1571.55
005					81 T								0294		.1142000		3052.24
006					8H F								0294		.2645000		7069.33
007					8H G								0294		.1733000		4631.81
008					8H N								0294		.0966000		2581.84
009					8H S								0294		.0610000		1630.37
													TOTAL		1.0000000		26727.14

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67283000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	25.96	67994.30
002					81 K								0294		.0498000	14.96	39145.83
003					81 L								0294		.0953000	28.60	74911.63
004					81 M								0294		.0588000	17.64	46220.44
005					81 T								0294		.1142000	34.28	89768.23
006					8H F								0294		.2645000	79.36	207913.25
007					8H G								0294		.1733000	52.00	136224.44
008					8H N								0294		.0966000	29.00	75933.56
009					8H S								0294		.0610000	18.20	47949.74
													TOTAL		1.0000000	300.00	786061.42

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67284000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0294		.0865000	347.99	14962.36
002					81 K								0294		.0498000	200.33	8614.14
003					81 L								0294		.0953000	383.39	16484.56
004					81 M								0294		.0588000	236.59	10170.94
005					81 T								0294		.1142000	459.31	19753.78
006					8H F								0294		.2645000	1063.78	45752.16
007					8H G								0294		.1733000	697.10	29976.73
008					8H N								0294		.0966000	388.57	16709.47
009					8H S								0294		.0610000	244.94	10551.66
													TOTAL		1.0000000	4022.00	172975.80

28

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67285000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000	30239.09	311546.60
002			81 K				0294	.0498000	17405.76	179363.31
003			81 L				0294	.0953000	33312.98	343242.60
004			81 M				0294	.0588000	20553.05	211780.15
005			81 T				0294	.1142000	39918.75	411318.06
006			8H F				0294	.2645000	92460.56	952667.18
007			8H G				0294	.1733000	60581.40	624186.76
008			8H N				0294	.0966000	33769.13	347926.36
009			8H S				0294	.0610000	21323.90	219734.46
							TOTAL	1.0000000	349564.62	3601767.48

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67288000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		.00
002			81 K				0294	.0498000		.00
003			81 L				0294	.0953000		.00
004			81 M				0294	.0588000		.00
005			81 T				0294	.1142000		.00
006			8H F				0294	.2645000		.00
007			8H G				0294	.1733000		.00
008			8H N				0294	.0966000		.00
009			8H S				0294	.0610000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67289000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0865000		709471.51
002			81 K				0294	.0498000		408458.75
003			81 L				0294	.0953000		781648.99
004			81 M				0294	.0588000		482276.60
005			81 T				0294	.1142000		936666.47
006			8H F				0294	.2645000		2169424.45
007			8H G				0294	.1733000		1421403.62
008			8H N				0294	.0966000		792311.55
009			8H S				0294	.0610000		500320.89
							TOTAL	1.0000000		8201982.83

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7140

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7160

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7310

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

P30

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7320

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0294	.0970520		.00
002				81 K								0294	.0529110		.00
003				81 L								0294	.0929440		.00
004				81 M								0294	.0657780		.00
005				81 T								0294	.1096520		.00
006				8H F								0294	.2433360		.00
007				8H G								0294	.1754080		.00
008				8H N								0294	.0982580		.00
009				8H S								0294	.0646610		.00
												TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7330

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0294	.0970520		.00
002				81 K								0294	.0529110		.00
003				81 L								0294	.0929440		.00
004				81 M								0294	.0657780		.00
005				81 T								0294	.1096520		.00
006				8H F								0294	.2433360		.00
007				8H G								0294	.1754080		.00
008				8H N								0294	.0982580		.00
009				8H S								0294	.0646610		.00
												TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7360

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0294	.0970520		.00
002				81 K								0294	.0529110		.00
003				81 L								0294	.0929440		.00
004				81 M								0294	.0657780		.00
005				81 T								0294	.1096520		.00
006				8H F								0294	.2433360		.00
007				8H G								0294	.1754080		.00
008				8H N								0294	.0982580		.00
009				8H S								0294	.0646610		.00
												TOTAL	1.0000000		.00

P31

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7370

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520	80.22	19880.59
002			81 K				0294	.0529110	43.74	10838.54
003			81 L				0294	.0929440	76.84	19039.06
004			81 M				0294	.0657780	54.36	13474.27
005			81 T				0294	.1096520	90.62	22461.66
006			8H F				0294	.2433360	201.16	49846.04
007			8H G				0294	.1754080	145.01	35931.35
008			8H N				0294	.0982580	81.24	20127.68
009			8H S				0294	.0646610	53.31	13245.36
							TOTAL	1.0000000	826.50	204844.55

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7510

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0962750		3689198.02
002			81 K				0294	.0528550		2025370.68
003			81 L				0294	.1030870		3950229.61
004			81 M				0294	.0653880		2505627.42
005			81 T				0294	.1081710		4145045.33
006			8H F				0294	.2382440		9129361.64
007			8H G				0294	.1724590		6608521.43
008			8H N				0294	.0991970		3801167.24
009			8H S				0294	.0643240		2464855.60
							TOTAL	1.0000000		38319376.97

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7530

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0962750		31594.30
002			81 K				0294	.0528550		17345.28
003			81 L				0294	.1030870		33829.77
004			81 M				0294	.0653880		21458.20
005			81 T				0294	.1081710		35498.18
006			8H F				0294	.2382440		78183.87
007			8H G				0294	.1724590		56595.39
008			8H N				0294	.0991970		32553.20
009			8H S				0294	.0643240		21109.03
							TOTAL	1.0000000		328167.22

P32

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75401100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75401200

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75402100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0962750		222542.53
002			81 K				0294	.0528550		122175.90
003			81 L				0294	.1030870		238288.67
004			81 M				0294	.0653880		151146.31
005			81 T				0294	.1081710		250040.48
006			8H F				0294	.2382440		550708.09
007			8H G				0294	.1724590		398644.11
008			8H N				0294	.0991970		229296.82
009			8H S				0294	.0643240		148686.84
							TOTAL	1.0000000		2311529.75

P33

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75402200

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0962750		.00
002					81 K							0294		.0528550		.00
003					81 L							0294		.1030870		.00
004					81 M							0294		.0653880		.00
005					81 T							0294		.1081710		.00
006					8H F							0294		.2382440		.00
007					8H G							0294		.1724590		.00
008					8H N							0294		.0991970		.00
009					8H S							0294		.0643240		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75403000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0962750		.00
002					81 K							0294		.0528550		.00
003					81 L							0294		.1030870		.00
004					81 M							0294		.0653880		.00
005					81 T							0294		.1081710		.00
006					8H F							0294		.2382440		.00
007					8H G							0294		.1724590		.00
008					8H N							0294		.0991970		.00
009					8H S							0294		.0643240		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0970520		730.79
002					81 K							0294		.0529110		398.44
003					81 L							0294		.0929440		699.91
004					81 M							0294		.0657780		495.34
005					81 T							0294		.1096520		825.70
006					8H F							0294		.2433360		1832.37
007					8H G							0294		.1754080		1320.86
008					8H N							0294		.0982580		739.89
009					8H S							0294		.0646610		486.87
												TOTAL		1.0000000		7530.17

P34

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409210

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409220

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409240

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		165848.43
002			81 K				0294	.0529110		90417.57
003			81 L				0294	.0929440		158828.43
004			81 M				0294	.0657780		112405.50
005			81 T				0294	.1096520		187380.09
006			8H F				0294	.2433360		415827.54
007			8H G				0294	.1754080		299747.99
008			8H N				0294	.0982580		167909.32
009			8H S				0294	.0646610		110496.70
							TOTAL	1.0000000		1708861.57

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409290

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		75434.35
002			81 K				0294	.0529110		41125.44
003			81 L				0294	.0929440		72241.36
004			81 M				0294	.0657780		51126.41
005			81 T				0294	.1096520		85227.79
006			8H F				0294	.2433360		189134.60
007			8H G				0294	.1754080		136337.08
008			8H N				0294	.0982580		76371.72
009			8H S				0294	.0646610		50258.22
							TOTAL	1.0000000		777256.97

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7610

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7620

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0970520		.00
002			81 K				0294	.0529110		.00
003			81 L				0294	.0929440		.00
004			81 M				0294	.0657780		.00
005			81 T				0294	.1096520		.00
006			8H F				0294	.2433360		.00
007			8H G				0294	.1754080		.00
008			8H N				0294	.0982580		.00
009			8H S				0294	.0646610		.00
							TOTAL	1.0000000		.00

P36

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87051100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	750.11	21416.32
002			81 K				0294	.0521000	426.08	12167.93
003			81 L				0294	.0909000	743.73	21229.12
004			81 M				0294	.0650000	532.01	15180.47
005			81 T				0294	.1068000	873.30	24942.68
006			8H F				0294	.2505000	2049.21	58502.94
007			8H G				0294	.1704000	1393.58	39795.98
008			8H N				0294	.1035000	846.68	24171.90
009			8H S				0294	.0691000	564.38	16136.86
							TOTAL	1.0000000	8179.08	233544.20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87052100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	4.76	4805.57
002			81 K				0294	.0521000	2.72	2730.17
003			81 L				0294	.0909000	4.72	4763.59
004			81 M				0294	.0650000	3.40	3406.44
005			81 T				0294	.1068000	5.56	5596.80
006			8H F				0294	.2505000	13.04	13127.62
007			8H G				0294	.1704000	8.84	8929.84
008			8H N				0294	.1035000	5.36	5423.92
009			8H S				0294	.0691000	3.60	3621.15
							TOTAL	1.0000000	52.00	52405.10

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87053100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	37.01	794.70
002			81 K				0294	.0521000	20.97	451.58
003			81 L				0294	.0909000	36.58	787.72
004			81 M				0294	.0650000	26.27	563.39
005			81 T				0294	.1068000	42.95	925.58
006			8H F				0294	.2505000	100.90	2170.90
007			8H G				0294	.1704000	68.63	1476.91
008			8H N				0294	.1035000	41.73	896.91
009			8H S				0294	.0691000	27.66	598.69
							TOTAL	1.0000000	402.70	8666.38

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87054100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	317.24	7785.71
002			81 K				0294	.0521000	180.19	4423.50
003			81 L				0294	.0909000	314.50	7717.72
004			81 M				0294	.0650000	224.95	5518.88
005			81 T				0294	.1068000	369.51	9067.77
006			8H F				0294	.2505000	866.49	21268.57
007			8H G				0294	.1704000	589.48	14467.68
008			8H N				0294	.1035000	358.06	8787.62
009			8H S				0294	.0691000	238.78	5866.58
							TOTAL	1.0000000	3459.20	84904.03

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87055100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	7933.51	136453.42
002			81 K				0294	.0521000	4507.52	77527.16
003			81 L				0294	.0909000	7863.96	135262.84
004			81 M				0294	.0650000	5625.80	96725.06
005			81 T				0294	.1068000	9238.82	158924.08
006			8H F				0294	.2505000	21670.95	372756.26
007			8H G				0294	.1704000	14740.59	253563.13
008			8H N				0294	.1035000	8952.81	154012.83
009			8H S				0294	.0691000	5972.62	102819.64
							TOTAL	1.0000000	86506.58	1488044.42

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87056100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0917000	8425.31	147196.41
002			81 K				0294	.0521000	4786.74	83631.28
003			81 L				0294	.0909000	8350.43	145911.77
004			81 M				0294	.0650000	5974.30	104340.08
005			81 T				0294	.1068000	9810.19	171436.24
006			8H F				0294	.2505000	23013.77	402103.64
007			8H G				0294	.1704000	15654.20	273526.37
008			8H N				0294	.1035000	9507.78	166138.23
009			8H S				0294	.0691000	6340.98	110915.00
							TOTAL	1.0000000	91863.70	1605199.02

P38

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87057100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0294	.0917000	9.51	1112.21-
002				81 K							0294	.0521000	5.38	631.89-
003				81 L							0294	.0909000	9.40	1102.49-
004				81 M							0294	.0650000	6.75	788.36-
005				81 T							0294	.1068000	11.05	1295.33-
006				8H F							0294	.2505000	25.93	3038.16-
007				8H G							0294	.1704000	17.65	2066.70-
008				8H N							0294	.1035000	10.74	1255.32-
009				8H S							0294	.0691000	7.09	838.09-
											TOTAL	1.0000000	103.50	12128.55-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87058100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0294	.0917000		76838.88
002				81 K							0294	.0521000		43657.03
003				81 L							0294	.0909000		76168.74
004				81 M							0294	.0650000		54467.15
005				81 T							0294	.1068000		89493.31
006				8H F							0294	.2505000		209904.55
007				8H G							0294	.1704000		142785.19
008				8H N							0294	.1035000		86727.05
009				8H S							0294	.0691000		57900.63
											TOTAL	1.0000000		837942.53

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87101100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0294	.0815000	2270.62	45031.20
002				81 K							0294	.0504000	1404.01	27847.61
003				81 L							0294	.1001000	2788.73	55308.37
004				81 M							0294	.0569000	1585.38	31438.86
005				81 T							0294	.1108000	3087.02	61220.43
006				8H F							0294	.2689000	7491.41	148575.50
007				8H G							0294	.1747000	4867.29	96527.10
008				8H N							0294	.0935000	2604.97	51661.57
009				8H S							0294	.0632000	1760.20	34920.03
											TOTAL	1.0000000	27859.63	552530.67

P39

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87102100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0815000	238.70	1569.14
002			81 K				0294	.0504000	147.50	970.41
003			81 L				0294	.1001000	293.20	1927.23
004			81 M				0294	.0569000	166.81	1095.49
005			81 T				0294	.1108000	324.42	2133.26
006			8H F				0294	.2689000	787.78	5177.10
007			8H G				0294	.1747000	511.52	3363.46
008			8H N				0294	.0935000	273.72	1800.12
009			8H S				0294	.0632000	185.35	1216.96
							TOTAL	1.0000000	2929.00	19253.17

**** PRORATE 26 ****

LOOK-UP KEY VALUES: 87103100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0815000	166.29	2764.05
002			81 K				0294	.0504000	102.78	1709.31
003			81 L				0294	.1001000	204.16	3394.73
004			81 M				0294	.0569000	116.27	1929.81
005			81 T				0294	.1108000	226.18	3757.74
006			8H F				0294	.2689000	548.65	9119.49
007			8H G				0294	.1747000	356.60	5924.83
008			8H N				0294	.0935000	190.80	3170.96
009			8H S				0294	.0632000	128.77	2143.31
							TOTAL	1.0000000	2040.50	33914.23

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87104100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0294	.0815000	2289.59	44051.86
002			81 K				0294	.0504000	1415.94	27242.02
003			81 L				0294	.1001000	2812.27	54105.35
004			81 M				0294	.0569000	1598.66	30755.21
005			81 T				0294	.1108000	3112.89	59889.08
006			8H F				0294	.2689000	7554.57	145344.11
007			8H G				0294	.1747000	4908.07	94427.99
008			8H N				0294	.0935000	2626.70	50538.13
009			8H S				0294	.0632000	1775.27	34159.89
							TOTAL	1.0000000	28093.96	540513.64

PAD

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87105100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0815000	24250.68	194508.68
002					81 K							0294		.0504000	14996.36	120285.36
003					81 L							0294		.1001000	29786.56	288900.60
004					81 M							0294		.0569000	16932.55	135798.82
005					81 T							0294		.1108000	32968.86	264436.66
006					8H F							0294		.2689000	80017.01	641759.35
007					8H G							0294		.1747000	51983.02	416941.55
008					8H N							0294		.0935000	27821.10	223148.01
009					8H S							0294		.0632000	18807.97	150832.37
												TOTAL		1.0000000	297564.11	2386611.40

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87106100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0815000	8417.49	104582.16
002					81 K							0294		.0504000	5206.46	64673.73
003					81 L							0294		.1001000	10339.78	128450.12
004					81 M							0294		.0569000	5878.04	73014.55
005					81 T							0294		.1108000	11443.82	142180.54
006					8H F							0294		.2689000	27775.35	345055.15
007					8H G							0294		.1747000	18044.44	224177.33
008					8H N							0294		.0935000	9656.24	119980.39
009					8H S							0294		.0632000	6526.66	81096.38
												TOTAL		1.0000000	103288.28	1283210.35

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87107100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0294		.0815000	24.47	367.03
002					81 K							0294		.0504000	15.16	227.00
003					81 L							0294		.1001000	30.08	450.77
004					81 M							0294		.0569000	17.13	256.23
005					81 T							0294		.1108000	33.31	498.98
006					8H F							0294		.2689000	80.85	1210.97
007					8H G							0294		.1747000	52.54	786.74
008					8H N							0294		.0935000	28.14	421.07
009					8H S							0294		.0632000	19.07	284.62
												TOTAL		1.0000000	300.75	4503.41

P41

BELLSOUTH _ECOMMUNICATIONS, INC.
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE
REPORT- FB26 CUMULATIVE PRORATE RESULTS

FINA AL PROCESSOR
REPORT PERIOD- FEBRUARY 1994 PASS- 33
TODAYS DATE- 03/04/94

RETENTION PERIOD- 3 MONTHS
PROGRAM- FB0226
PAGE- 56

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87108100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A								0294		.0815000		108799.54
002				81 K								0294		.0504000		67282.37
003				81 L								0294		.1001000		133631.09
004				81 M								0294		.0569000		75959.45
005				81 T								0294		.1108000		147914.96
006				8H F								0294		.2689000		358974.78
007				8H G								0294		.1747000		233219.58
008				8H N								0294		.0935000		124819.69
009				8H S								0294		.0632000		84373.03
											TOTAL			1.0000000		1334974.49

P42

BST HOQ Prorate Factors

SBP

10/13/95
8/22/95

HEADQUARTERS APPORTIONMENT FACTORS C:\123\APPORT\HQAP_94.WK1
Date: 01/18/94

COMPANY: BellSouth Telecommunications

STUDY DATE YEAR: January-December 1993
RATE USAGE YEAR: 1994
EFFECTIVE DATE: Jan 1994

PREPARED BY _____
VERIFIED BY _____
APPROVED BY _____
Operations Mgr.

WORKSHEET 1

	(a) ACCESS LINES -EOP AVERAGE		(b) SALARIES & WAGES		(c) CONSTRUCTION EXPENDITURES		(d) ACCESS LINE ACTIVITY		(e) GENERAL ALLOCATOR	
AREA	NUMBER	FACTOR	DOLLARS	FACTOR	DOLLARS	FACTOR	# IN & OUT	FACTOR	TOTAL FACTORS	FACTOR
ALABAMA	1,643,083.42	0.0863	238,698,047.10	0.0811	334,254,206.62	0.1064	861,239.00	0.0823	0.3561	0.0890
FLORIDA	5,003,329.58	0.2626	821,770,887.89	0.2792	772,673,359.55	0.2460	2,947,499.00	0.2816	1.0695	0.2674
GEORGIA	3,137,991.67	0.1647	495,921,066.31	0.1685	519,369,787.24	0.1654	1,828,864.00	0.1747	0.6734	0.1683
KENTUCKY	1,017,696.50	0.0534	152,482,538.82	0.0518	145,858,017.76	0.0464	491,319.00	0.0469	0.1986	0.0497
LOUISIANA	1,943,743.08	0.1020	286,348,629.69	0.0973	255,625,299.03	0.0814	1,030,121.00	0.0984	0.3792	0.0948
MISSISSIPPI	1,062,099.67	0.0558	162,148,740.45	0.0551	240,954,133.87	0.0767	570,077.00	0.0545	0.2420	0.0605
N. CAROLINA	1,860,017.83	0.0976	273,249,572.15	0.0928	319,763,255.91	0.1018	960,694.00	0.0918	0.3841	0.0960
S. CAROLINA	1,187,244.00	0.0623	189,178,459.73	0.0643	187,567,197.93	0.0597	594,561.00	0.0568	0.2431	0.0608
TENNESSEE	2,194,720.42	0.1152	323,165,840.61	0.1098	364,480,348.58	0.1161	1,181,308.00	0.1129	0.4539	0.1135
COMPANY	19,049,926.17	1.0000	2,942,963,782.75	1.0000	3,140,545,606.49	1.0000	10,465,682.00	1.0000	4.0000	1.0000

Access Lines - EOP - Avg. of total in service for study period. MR#7 (see worksheet 1A)
Salaries and Wages charged to final accounts excluding Construction and Cost of Removal for the period. (see Worksheet 1B)

Construction Expenditures - MR21 (adjusted to an FR basis). (see Worksheet 1C)
Access Line Activity - Cumulative activity for study period. MR#7 (see Worksheet 1D)

Used for January 1994 - revised in February 1994

Input Feb 1994

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 18

DESCRIPTION	PRORATE TYPE
HQ APPORTIONMENT FACTORS	16

PRORATE FREQUENCY	FACTOR ACCEPT INDICATOR	FACTOR CHANGE FREQUENCY	********** FIELD-1	LOOK-UP KEYS FIELD-2	********** FIELD-3
D	1	M - MONTHLY	054	030	077

BELLSOUTH .LECOMMUNICATIONS, INC. FINA .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 19

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52409100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING CDE	OC BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0194		.0890000		.00
002				81 K						0194		.0497000		.00
003				81 L						0194		.0948000		.00
004				81 M						0194		.0605000		.00
005				81 T						0194		.1135000		.00
006				8H F						0194		.2674000		.00
007				8H G						0194		.1683000		.00
008				8H N						0194		.0960000		.00
009				8H S						0194		.0608000		.00
									TOTAL	1.0000000				.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52409900

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING CDE	OC BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0194		.0890000		.00
002				81 K						0194		.0497000		.00
003				81 L						0194		.0948000		.00
004				81 M						0194		.0605000		.00
005				81 T						0194		.1135000		.00
006				8H F						0194		.2674000		.00
007				8H G						0194		.1683000		.00
008				8H N						0194		.0960000		.00
009				8H S						0194		.0608000		.00
									TOTAL	1.0000000				.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING CDE	OC BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A						0194		.0890000		.00
002				81 K						0194		.0497000		.00
003				81 L						0194		.0948000		.00
004				81 M						0194		.0605000		.00
005				81 T						0194		.1135000		.00
006				8H F						0194		.2674000		.00
007				8H G						0194		.1683000		.00
008				8H N						0194		.0960000		.00
009				8H S						0194		.0608000		.00
									TOTAL	1.0000000				.00

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649200

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0890000		.00
002				81 K							0194		.0497000		.00
003				81 L							0194		.0948000		.00
004				81 M							0194		.0605000		.00
005				81 T							0194		.1135000		.00
006				8H F							0194		.2674000		.00
007				8H G							0194		.1683000		.00
008				8H N							0194		.0960000		.00
009				8H S							0194		.0608000		.00
											TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 52649900

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0890000		.00
002				81 K							0194		.0497000		.00
003				81 L							0194		.0948000		.00
004				81 M							0194		.0605000		.00
005				81 T							0194		.1135000		.00
006				8H F							0194		.2674000		.00
007				8H G							0194		.1683000		.00
008				8H N							0194		.0960000		.00
009				8H S							0194		.0608000		.00
											TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61121100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0890000	1096.30	37142.14
002				81 K							0194		.0497000	612.19	20741.07
003				81 L							0194		.0948000	1167.03	39562.43
004				81 M							0194		.0605000	745.15	25248.31
005				81 T							0194		.1135000	1397.45	47366.66
006				8H F							0194		.2674000	3292.57	111592.88
007				8H G							0194		.1683000	2072.18	70236.20
008				8H N							0194		.0960000	1181.96	40063.12
009				8H S							0194		.0608000	748.66	25372.56
											TOTAL		1.0000000	12313.49	417325.57

24

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 21

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61130000 1000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	81.47	5505.42
002					81 K								0194		.0497000	45.52	3074.38
003					81 L								0194		.0948000	86.74	5864.19
004					81 M								0194		.0605000	55.37	3742.45
005					81 T								0194		.1135000	103.91	7020.89
006					8H F								0194		.2674000	244.79	16540.89
007					8H G								0194		.1683000	154.12	10410.78
008					8H N								0194		.0960000	87.85	5938.40
009					8H S								0194		.0608000	55.83	3760.84
													TOTAL		1.0000000	915.60	61858.24

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61130000 2000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0934000	449.29	5523.78-
002					81 K								0194		.0432000	207.67	2554.99-
003					81 L								0194		.0902000	433.85	5334.97-
004					81 M								0194		.0739000	355.69	4370.87-
005					81 T								0194		.0812000	390.72	4802.45-
006					8H F								0194		.3491000	1679.63	20647.82-
007					8H G								0194		.1541000	741.44	9114.29-
008					8H N								0194		.0612000	294.39	3619.02-
009					8H S								0194		.0537000	258.79	3177.10-
													TOTAL		1.0000000	4811.47	59146.09-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6114

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		.00
002					81 K								0194		.0497000		.00
003					81 L								0194		.0948000		.00
004					81 M								0194		.0605000		.00
005					81 T								0194		.1135000		.00
006					8H F								0194		.2674000		.00
007					8H G								0194		.1683000		.00
008					8H N								0194		.0960000		.00
009					8H S								0194		.0608000		.00
													TOTAL		1.0000000		.00

95

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 22

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6115

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000		.00
002			81 K				0194	.0497000		.00
003			81 L				0194	.0948000		.00
004			81 M				0194	.0605000		.00
005			81 T				0194	.1135000		.00
006			8H F				0194	.2674000		.00
007			8H G				0194	.1683000		.00
008			8H N				0194	.0960000		.00
009			8H S				0194	.0608000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6116

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	2960.01	1414.98
002			81 K				0194	.0497000	1652.96	790.07
003			81 L				0194	.0948000	3152.72	1507.10
004			81 M				0194	.0605000	2012.09	961.81
005			81 T				0194	.1135000	3774.73	1804.44
006			8H F				0194	.2674000	8893.19	4251.15
007			8H G				0194	.1683000	5597.36	2675.60
008			8H N				0194	.0960000	3192.88	1526.24
009			8H S				0194	.0608000	2022.06	966.30
							TOTAL	1.0000000	33258.00	15897.69

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6121

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	265.24	457338.27
002			81 K				0194	.0497000	148.13	255389.86
003			81 L				0194	.0948000	282.52	487142.23
004			81 M				0194	.0605000	180.31	310887.19
005			81 T				0194	.1135000	338.25	583234.80
006			8H F				0194	.2674000	796.91	1374070.29
007			8H G				0194	.1683000	501.61	864831.90
008			8H N				0194	.0960000	286.10	493308.44
009			8H S				0194	.0608000	181.18	312429.35
							TOTAL	1.0000000	2980.25	5138632.33

BELLSOUTH .LECOMMUNICATIONS, INC. FINA .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 23

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6122

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	2.23	5385.95
002					81 K								0194		.0497000	1.25	3007.67
003					81 L								0194		.0948000	2.35	5737.03
004					81 M								0194		.0605000	1.50	3661.25
005					81 T								0194		.1135000	2.83	6868.75
006					8H F								0194		.2674000	6.69	16182.21
007					8H G								0194		.1683000	4.22	10184.98
008					8H N								0194		.0960000	2.42	5009.66
009					8H S								0194		.0608000	1.51	3679.44
													TOTAL		1.0000000	25.00	60516.94

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6123

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	25.23	9806.49
002					81 K								0194		.0497000	14.05	5476.03
003					81 L								0194		.0948000	26.75	10445.40
004					81 M								0194		.0605000	17.09	6666.16
005					81 T								0194		.1135000	32.07	12505.88
006					8H F								0194		.2674000	75.65	29463.24
007					8H G								0194		.1683000	47.64	18544.02
008					8H N								0194		.0960000	27.20	10577.68
009					8H S								0194		.0608000	17.24	6699.02
													TOTAL		1.0000000	282.92	110183.92

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61241010

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	80.81	8630.31
002					81 K								0194		.0497000	45.13	4819.47
003					81 L								0194		.0948000	86.03	9192.73
004					81 M								0194		.0605000	54.92	5866.69
005					81 T								0194		.1135000	103.05	11006.14
006					8H F								0194		.2674000	242.73	25929.91
007					8H G								0194		.1683000	152.79	16320.15
008					8H N								0194		.0960000	87.17	9309.16
009					8H S								0194		.0608000	55.16	5895.85
													TOTAL		1.0000000	907.79	96970.41

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61241020

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	125.83	35359.65
002			81 K				0194	.0497000	70.28	19745.82
003			81 L				0194	.0948000	133.84	37663.95
004			81 M				0194	.0605000	85.44	24036.61
005			81 T				0194	.1135000	160.30	45093.54
006			8H F				0194	.2674000	377.84	106237.98
007			8H G				0194	.1683000	237.86	66865.70
008			8H N				0194	.0960000	135.72	38140.73
009			8H S				0194	.0608000	85.90	24155.97
							TOTAL	1.0000000	1413.01	397299.95

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 1000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000		1053.12-
002			81 K				0194	.0497000		588.07-
003			81 L				0194	.0948000		1121.74-
004			81 M				0194	.0605000		715.88-
005			81 T				0194	.1135000		1343.01-
006			8H F				0194	.2674000		3164.06-
007			8H G				0194	.1683000		1991.43-
008			8H N				0194	.0960000		1135.96-
009			8H S				0194	.0608000		719.43-
							TOTAL	1.0000000		11832.70-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 2100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	2635999.42	1654938.55
002			81 K				0194	.0497000	1472013.61	924156.59
003			81 L				0194	.0948000	2807776.70	1762783.46
004			81 M				0194	.0605000	1791803.42	1124981.37
005			81 T				0194	.1135000	3361629.01	2110506.82
006			8H F				0194	.2674000	7919836.00	4972240.21
007			8H G				0194	.1683000	4984689.43	3129496.78
008			8H N				0194	.0960000	2843321.27	1785092.71
009			8H S				0194	.0608000	1800768.93	1130551.04
							TOTAL	1.0000000	29617917.79	18594747.53

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 61242000 2900

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		1207725.94-
002					81 K								0194		.0497000		674426.73-
003					81 L								0194		.0948000		1286431.67-
004					81 M								0194		.0605000		820982.24-
005					81 T								0194		.1135000		1540189.81-
006					8H F								0194		.2674000		3628605.77-
007					8H G								0194		.1683000		2283823.31-
008					8H N								0194		.0960000		1302715.61-
009					8H S								0194		.0608000		825053.20-
													TOTAL		1.0000000		13569954.28-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6211

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0999000	3.70	359.71
002					81 K								0194		.0573000	2.11	206.31
003					81 L								0194		.1069000	3.96	384.91
004					81 M								0194		.0627000	2.33	225.76
005					81 T								0194		.1117000	4.13	402.18
006					8H F								0194		.2239000	8.28	806.20
007					8H G								0194		.1712000	6.33	616.42
008					8H N								0194		.1002000	3.70	360.81
009					8H S								0194		.0662000	2.46	238.35
													TOTAL		1.0000000	37.00	3600.65

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6212

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0999000	166.72	4706.43
002					81 K								0194		.0573000	95.61	2699.44
003					81 L								0194		.1069000	178.37	5036.18
004					81 M								0194		.0627000	104.64	2953.91
005					81 T								0194		.1117000	186.41	5262.34
006					8H F								0194		.2239000	373.67	10548.18
007					8H G								0194		.1712000	285.69	8065.43
008					8H N								0194		.1002000	167.21	4720.57
009					8H S								0194		.0662000	110.52	3118.61
													TOTAL		1.0000000	1668.84	47111.09

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 26

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6215

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0999000		.00
002			81 K				0194	.0573000		.00
003			81 L				0194	.1069000		.00
004			81 M				0194	.0627000		.00
005			81 T				0194	.1117000		.00
006			8H F				0194	.2239000		.00
007			8H G				0194	.1712000		.00
008			8H N				0194	.1002000		.00
009			8H S				0194	.0662000		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6220

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0563000	.12	8.09
002			81 K				0194	.0296000	.06	4.27
003			81 L				0194	.0358000	.08	5.14
004			81 M				0194	.0620000	.12	8.91
005			81 T				0194	.0894000	.18	12.86
006			8H F				0194	.3540000	.71	50.88
007			8H G				0194	.2260000	.46	32.48
008			8H N				0194	.0934000	.18	13.43
009			8H S				0194	.0535000	.11	7.70
							TOTAL	1.0000000	2.02	143.76

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6231

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0880000		.00
002			81 K				0194	.0504000		.00
003			81 L				0194	.0967000		.00
004			81 M				0194	.0683000		.00
005			81 T				0194	.1112000		.00
006			8H F				0194	.2614000		.00
007			8H G				0194	.1723000		.00
008			8H N				0194	.0884000		.00
009			8H S				0194	.0633000		.00
							TOTAL	1.0000000		.00

P10

BELLSOUTH .LECOMMUNICATIONS, INC. FINA .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 27

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6232

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0880000	.47	1127.36
002					81 K							0194		.0504000	.27	645.65
003					81 L							0194		.0967000	.51	1238.80
004					81 M							0194		.0683000	.37	874.99
005					81 T							0194		.1112000	.59	1424.57
006					8H F							0194		.2614000	1.38	3348.75
007					8H G							0194		.1723000	.91	2207.32
008					8H N							0194		.0884000	.47	1132.50
009					8H S							0194		.0633000	.30	810.97
												TOTAL		1.0000000	5.27	12810.91

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63111000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.1129000		.00
002					81 K							0194		.0074000		.00
003					81 L							0194		.1703000		.00
004					81 M							0194		.0061000		.00
005					81 T							0194		.1623000		.00
006					8H F							0194		.1390000		.00
007					8H G							0194		.2656000		.00
008					8H N							0194		.0566000		.00
009					8H S							0194		.0798000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63411000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.1084000		.00
002					81 K							0194		.0598000		.00
003					81 L							0194		.1166000		.00
004					81 M							0194		.1199000		.00
005					81 T							0194		.1451000		.00
006					8H F							0194		.1663000		.00
007					8H G							0194		.1134000		.00
008					8H N							0194		.0883000		.00
009					8H S							0194		.0823000		.00
												TOTAL		1.0000000		.00

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 28

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6351

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0881000	13317.03	6046.62
002					81 K								0194		.0573000	8661.39	3932.71
003					81 L								0194		.0956000	14450.70	6561.37
004					81 M								0194		.0625000	9447.42	4289.65
005					81 T								0194		.1034000	15629.73	7096.70
006					8H F								0194		.2301000	34781.47	15792.58
007					8H G								0194		.1837000	27767.74	12608.01
008					8H N								0194		.0934000	14118.15	6410.35
009					8H S								0194		.0859000	12984.37	5895.64
													TOTAL		1.0000000	151158.00	68633.63

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63621000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0900000		.00
002					81 K								0194		.0415000		.00
003					81 L								0194		.0823000		.00
004					81 M								0194		.0332000		.00
005					81 T								0194		.1027000		.00
006					8H F								0194		.3083000		.00
007					8H G								0194		.1934000		.00
008					8H N								0194		.0865000		.00
009					8H S								0194		.0621000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63622000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0900000		.00
002					81 K								0194		.0415000		.00
003					81 L								0194		.0823000		.00
004					81 M								0194		.0332000		.00
005					81 T								0194		.1027000		.00
006					8H F								0194		.3083000		.00
007					8H G								0194		.1934000		.00
008					8H N								0194		.0865000		.00
009					8H S								0194		.0621000		.00
													TOTAL		1.0000000		.00

12

BELLSOUTH ..LECOMMUNICATIONS, INC. FINA...AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 29

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63623000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0900000		.00
002					81 K							0194		.0415000		.00
003					81 L							0194		.0823000		.00
004					81 M							0194		.0332000		.00
005					81 T							0194		.1027000		.00
006					8H F							0194		.3083000		.00
007					8H G							0194		.1934000		.00
008					8H N							0194		.0865000		.00
009					8H S							0194		.0621000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63624000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0900000		.00
002					81 K							0194		.0415000		.00
003					81 L							0194		.0823000		.00
004					81 M							0194		.0332000		.00
005					81 T							0194		.1027000		.00
006					8H F							0194		.3083000		.00
007					8H G							0194		.1934000		.00
008					8H N							0194		.0865000		.00
009					8H S							0194		.0621000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0900000		.00
002					81 K							0194		.0415000		.00
003					81 L							0194		.0823000		.00
004					81 M							0194		.0332000		.00
005					81 T							0194		.1027000		.00
006					8H F							0194		.3083000		.00
007					8H G							0194		.1934000		.00
008					8H N							0194		.0865000		.00
009					8H S							0194		.0621000		.00
												TOTAL		1.0000000		.00

P3

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 30

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0900000		.00
002					81 K							0194		.0415000		.00
003					81 L							0194		.0823000		.00
004					81 M							0194		.0332000		.00
005					81 T							0194		.1027000		.00
006					8H F							0194		.3083000		.00
007					8H G							0194		.1934000		.00
008					8H N							0194		.0865000		.00
009					8H S							0194		.0621000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 63629900

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.0900000		.00
002					81 K							0194		.0415000		.00
003					81 L							0194		.0823000		.00
004					81 M							0194		.0332000		.00
005					81 T							0194		.1027000		.00
006					8H F							0194		.3083000		.00
007					8H G							0194		.1934000		.00
008					8H N							0194		.0865000		.00
009					8H S							0194		.0621000		.00
												TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6411

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ORIGINATING CDE	ENV BI	OC EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A							0194		.1326000		513.04
002					81 K							0194		.1217000		470.86
003					81 L							0194		.1053000		407.41
004					81 M							0194		.1007000		389.61
005					81 T							0194		.1367000		528.90
006					8H F							0194		.1620000		626.79
007					8H G							0194		.1292000		499.88
008					8H N							0194		.0781000		302.17
009					8H S							0194		.0337000		130.40
												TOTAL		1.0000000		3869.06

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BELLSOUTH .LECOMMUNICATIONS, INC. FINA .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 31

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6421

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0999000		.00
002					81 K								0194		.0884000		.00
003					81 L								0194		.1045000		.00
004					81 M								0194		.0956000		.00
005					81 T								0194		.1274000		.00
006					8H F								0194		.1622000		.00
007					8H G								0194		.1878000		.00
008					8H N								0194		.0983000		.00
009					8H S								0194		.0359000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6422

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0779000		.00
002					81 K								0194		.0477000		.00
003					81 L								0194		.1153000		.00
004					81 M								0194		.0325000		.00
005					81 T								0194		.0909000		.00
006					8H F								0194		.3144000		.00
007					8H G								0194		.1777000		.00
008					8H N								0194		.0856000		.00
009					8H S								0194		.0580000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6423

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0779000	.69	28.59
002					81 K								0194		.0386000	.34	14.14
003					81 L								0194		.1101000	.97	40.43
004					81 M								0194		.0693000	.62	25.41
005					81 T								0194		.0828000	.73	30.34
006					8H F								0194		.2628000	2.32	96.46
007					8H G								0194		.1532000	1.36	56.22
008					8H N								0194		.1097000	.96	40.27
009					8H S								0194		.0956000	.85	35.18
													TOTAL		1.0000000	8.84	367.04

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6424

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0667000		.00
002					81 K								0194		.0050000		.00
003					81 L								0194		.3472000		.00
004					81 M								0194		.0528000		.00
005					81 T								0194		.0500000		.00
006					8H F								0194		.4025000		.00
007					8H G								0194		.0185000		.00
008					8H N								0194		.0266000		.00
009					8H S								0194		.0307000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6426

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0646000		.00
002					81 K								0194		.0378000		.00
003					81 L								0194		.1454000		.00
004					81 M								0194		.0450000		.00
005					81 T								0194		.1062000		.00
006					8H F								0194		.2363000		.00
007					8H G								0194		.1908000		.00
008					8H N								0194		.0850000		.00
009					8H S								0194		.0889000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6441

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CHARGD	CDE ORIGINATING	ENV CDE	OC BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0642000		.00
002					81 K								0194		.0506000		.00
003					81 L								0194		.1274000		.00
004					81 M								0194		.0312000		.00
005					81 T								0194		.0842000		.00
006					8H F								0194		.3304000		.00
007					8H G								0194		.1799000		.00
008					8H N								0194		.0764000		.00
009					8H S								0194		.0557000		.00
													TOTAL		1.0000000		.00

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 33

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65121100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0928000	.28	3984.31
002				81 K							0194		.0403000	.12	1730.14
003				81 L							0194		.0806000	.24	3460.43
004				81 M							0194		.0686000	.21	2945.65
005				81 T							0194		.1181000	.36	5070.56
006				8H F							0194		.2523000	.75	10833.01
007				8H G							0194		.1782000	.54	7650.89
008				8H N							0194		.1038000	.31	4456.71
009				8H S							0194		.0653000	.19	2804.58
											TOTAL		1.0000000	3.00	42936.28

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65124100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0909000		677.79-
002				81 K							0194		.0497000		370.62-
003				81 L							0194		.0876000		653.17-
004				81 M							0194		.0720000		536.86-
005				81 T							0194		.1126000		839.59-
006				8H F							0194		.2487000		1854.44-
007				8H G							0194		.1783000		1329.48-
008				8H N							0194		.0930000		693.40-
009				8H S							0194		.0672000		501.21-
											TOTAL		1.0000000		7456.56-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 65126000

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0890000		.00
002				81 K							0194		.0497000		.00
003				81 L							0194		.0948000		.00
004				81 M							0194		.0605000		.00
005				81 T							0194		.1135000		.00
006				8H F							0194		.2674000		.00
007				8H G							0194		.1683000		.00
008				8H N							0194		.0960000		.00
009				8H S							0194		.0608000		.00
											TOTAL		1.0000000		.00

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 34

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6532

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0686000	999.64	38571.84
002			81 K				0194	.0440000	641.16	24739.95
003			81 L				0194	.0996000	1451.24	56001.90
004			81 M				0194	.0518000	754.78	29125.85
005			81 T				0194	.1139000	1659.53	64042.73
006			8H F				0194	.2825000	4116.21	158840.98
007			8H G				0194	.1715000	2498.76	96429.22
008			8H N				0194	.0883000	1286.19	49648.38
009			8H S				0194	.0798000	1162.21	44867.33
							TOTAL	1.0000000	14569.72	562268.18

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6533

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0885000	474.91	33530.51
002			81 K				0194	.0534000	286.55	20231.98
003			81 L				0194	.1057000	567.28	40047.00
004			81 M				0194	.0672000	360.62	25460.40
005			81 T				0194	.1036000	556.00	39251.35
006			8H F				0194	.2450000	1314.79	92824.22
007			8H G				0194	.1697000	910.71	64294.98
008			8H N				0194	.0981000	526.48	37167.64
009			8H S				0194	.0608000	369.16	26066.43
							TOTAL	1.0000000	5366.50	378874.51

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6534

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0786000	2276.18	85713.44
002			81 K				0194	.0536000	1551.97	58450.77
003			81 L				0194	.0942000	2727.67	102785.29
004			81 M				0194	.0515000	1491.16	56161.09
005			81 T				0194	.1050000	3040.83	114502.96
006			8H F				0194	.2849000	8249.40	310684.32
007			8H G				0194	.1755000	5082.05	191383.46
008			8H N				0194	.0886000	2565.78	96618.47
009			8H S				0194	.0681000	1971.10	74261.80
							TOTAL	1.0000000	28956.14	1090501.60

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB022o
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 35

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6535

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0894000	543.74	208571.92
002			81 K				0194	.0559000	339.95	130415.94
003			81 L				0194	.0879000	534.60	205072.58
004			81 M				0194	.0545000	331.50	127149.45
005			81 T				0194	.0972000	591.10	226769.39
006			8H F				0194	.2787000	1694.92	650212.83
007			8H G				0194	.1573000	956.68	366984.24
008			8H N				0194	.1076000	654.48	251032.89
009			8H S				0194	.0715000	434.64	166811.15
							TOTAL	1.0000000	6081.61	2333020.39

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6611

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0940000	71981.69	539516.24
002			81 K				0194	.0488000	37369.66	280009.35
003			81 L				0194	.0992000	75961.31	569361.15
004			81 M				0194	.0515000	39435.13	295586.44
005			81 T				0194	.1064000	81476.71	610686.72
006			8H F				0194	.2284000	174894.75	1310910.15
007			8H G				0194	.2136000	163560.69	1225965.28
008			8H N				0194	.0943000	72209.44	541237.89
009			8H S				0194	.0638000	48849.72	366180.15
							TOTAL	1.0000000	765739.10	5739533.37

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6612

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0941000	6204.53	461308.46
002			81 K				0194	.0447000	2947.18	219134.06
003			81 L				0194	.0983000	6482.11	481898.32
004			81 M				0194	.0485000	3198.57	237762.17
005			81 T				0194	.1054000	6950.81	516704.97
006			8H F				0194	.2336000	15402.77	1145182.31
007			8H G				0194	.2192000	14453.96	1074588.40
008			8H N				0194	.0930000	6132.77	455916.36
009			8H S				0194	.0632000	4165.62	309825.71
							TOTAL	1.0000000	65938.32	4902320.76

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6613

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0945000	336.86	84582.67
002			81 K				0194	.0523000	186.34	46811.33
003			81 L				0194	.1062000	378.56	95054.89
004			81 M				0194	.0614000	218.91	54956.44
005			81 T				0194	.1287000	458.78	115193.51
006			8H F				0194	.2188000	779.82	195838.09
007			8H G				0194	.1553000	553.40	139002.12
008			8H N				0194	.1014000	361.43	90758.71
009			8H S				0194	.0814000	290.02	72857.44
							TOTAL	1.0000000	3564.12	895055.20

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6621

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0777000	410.37	23992.50
002			81 K				0194	.0449000	237.00	13864.31
003			81 L				0194	.1063000	561.74	32323.89
004			81 M				0194	.0942000	497.90	29087.49
005			81 T				0194	.1187000	627.15	36652.46
006			8H F				0194	.2502000	1322.25	77257.63
007			8H G				0194	.1771000	935.58	54685.56
008			8H N				0194	.0635000	335.29	19608.06
009			8H S				0194	.0674000	355.51	20811.63
							TOTAL	1.0000000	5282.79	308783.53

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6622

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0486000	453.26	33701.61
002			81 K				0194	.0485000	452.44	33631.93
003			81 L				0194	.0906000	845.43	62826.03
004			81 M				0194	.0434000	405.05	30095.42
005			81 T				0194	.1506000	1404.86	104432.66
006			8H F				0194	.3133000	2922.80	217255.96
007			8H G				0194	.1618000	1509.49	112199.15
008			8H N				0194	.0891000	831.25	61785.81
009			8H S				0194	.0541000	504.77	37514.39
							TOTAL	1.0000000	9329.35	693442.96

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0817000	96221.48	1112051.42
002			81 K				0194	.0465000	54766.28	632932.49
003			81 L				0194	.0997000	117423.88	1357055.50
004			81 M				0194	.0550000	64778.35	748630.07
005			81 T				0194	.1002000	118013.57	1363865.04
006			8H F				0194	.2899000	341431.52	3945952.43
007			8H G				0194	.1736000	204456.93	2362944.13
008			8H N				0194	.0916000	107883.81	1246809.61
009			8H S				0194	.0618000	72779.20	841181.32
							TOTAL	1.0000000	1,177,755.02	13611422.01

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6623 A0000000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	3563430.56	556896.61
002			81 K				0194	.0497000	1989915.24	310986.07
003			81 L				0194	.0948000	3795650.85	593187.75
004			81 M				0194	.0605000	2422330.81	378564.10
005			81 T				0194	.1135000	4544371.38	710199.61
006			8H F				0194	.2674000	706299.63	1673190.14
007			8H G				0194	.1683000	6738480.61	1053097.18
008			8H N				0194	.0960000	3843697.90	600695.66
009			8H S				0194	.0608000	2434337.66	380440.57
							TOTAL	1.0000000	30,030,514.64	6257257.69

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6711

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	1205.14	172986.07
002			81 K				0194	.0497000	673.04	96600.20
003			81 L				0194	.0948000	1283.34	184259.53
004			81 M				0194	.0605000	819.24	117591.30
005			81 T				0194	.1135000	1536.68	220605.98
006			8H F				0194	.2674000	3620.47	519735.77
007			8H G				0194	.1683000	2278.63	327118.93
008			8H N				0194	.0960000	1299.84	186591.77
009			8H S				0194	.0608000	822.79	118174.54
							TOTAL	1.0000000	13539.17	1943664.09

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FD0226
REPORT- FD26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 38

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6712

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	968.85	72812.09
002			81 K				0194	.0497000	541.05	40660.05
003			81 L				0194	.0948000	1031.37	77556.89
004			81 M				0194	.0605000	658.42	49495.58
005			81 T				0194	.1135000	1234.98	92855.38
006			8H F				0194	.2674000	2910.16	210762.48
007			8H G				0194	.1683000	1831.36	137687.73
008			8H N				0194	.0960000	1044.87	78538.54
009			8H S				0194	.0608000	661.51	49740.50
							TOTAL	1.0000000	10882.57	818109.24

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6721

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	25950.44	878646.12
002			81 K				0194	.0497000	14490.57	490657.66
003			81 L				0194	.0948000	27637.86	935903.43
004			81 M				0194	.0605000	17639.57	597279.61
005			81 T				0194	.1135000	33090.46	1120520.19
006			8H F				0194	.2674000	77962.54	2639882.53
007			8H G				0194	.1683000	49069.42	1661525.29
008			8H N				0194	.0960000	27988.93	947751.12
009			8H S				0194	.0608000	17725.18	600241.21
							TOTAL	1.0000000	291554.97	9872407.16

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6722

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000	6070.89	428225.92
002			81 K				0194	.0497000	3390.15	239132.64
003			81 L				0194	.0948000	6465.07	456133.00
004			81 M				0194	.0605000	4126.63	291097.40
005			81 T				0194	.1135000	7740.83	546107.84
006			8H F				0194	.2674000	18237.67	1286601.36
007			8H G				0194	.1683000	11477.96	809779.36
008			8H N				0194	.0960000	6547.62	461906.01
009			8H S				0194	.0608000	4145.14	292538.05
							TOTAL	1.0000000	68201.96	4811521.58

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 39

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6723

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194	.0852000	12164.64	616208.77
002				81 K							0194	.0527000	7524.20	381152.55
003				81 L							0194	.0975000	13918.56	705168.10
004				81 M							0194	.0584000	8338.28	422375.61
005				81 T							0194	.1122000	16018.63	811486.11
006				8H F							0194	.2575000	36759.29	1062366.52
007				8H G							0194	.1763000	25165.93	1275086.67
008				8H N							0194	.0949000	13547.46	686363.34
009				8H S							0194	.0653000	9317.14	472276.07
											TOTAL	1.0000000	142754.13	7232483.74

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 1000

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194	.0890000	68.48	531674.17
002				81 K							0194	.0497000	38.23	296901.12
003				81 L							0194	.0948000	72.24	566322.52
004				81 M							0194	.0605000	46.28	361418.97
005				81 T							0194	.1135000	86.86	678033.88
006				8H F							0194	.2674000	205.12	1597411.60
007				8H G							0194	.1683000	129.10	1005401.49
008				8H N							0194	.0960000	73.90	573491.06
009				8H S							0194	.0608000	46.79	363210.69
											TOTAL	1.0000000	767.00	5973865.50

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 2100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194	.0890000	27617.03	1117794.44
002				81 K							0194	.0497000	15423.09	624195.55
003				81 L							0194	.0948000	29409.40	1190637.91
004				81 M							0194	.0605000	18771.90	759839.96
005				81 T							0194	.1135000	35205.70	1425494.67
006				8H F							0194	.2674000	82966.30	3358392.90
007				8H G							0194	.1683000	52207.11	2113743.90
008				8H N							0194	.0960000	29784.74	1205698.42
009				8H S							0194	.0608000	18866.16	763598.25
											TOTAL	1.0000000	310251.43	12559395.00

123

BELLSOUTH TELECOMMUNICATIONS, INC.
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE
REPORT- FB26 CUMULATIVE PRORATE RESULTS

FINAL PROCESSOR
REPORT PERIOD- JANUARY 1994 PASS- 42
TODAYS DATE- 02/07/94

RETENTION PERIOD- 3 MONTHS
PROGRAM- FB0226
PAGE- 40

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67240000 2900

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		1372151.76-
002					81 K								0194		.0497000		766246.54-
003					81 L								0194		.0948000		1461572.89-
004					81 M								0194		.0605000		932754.85-
005					81 T								0194		.1135000		1749878.93-
006					8H F								0194		.2674000		4122622.24-
007					8H G								0194		.1683000		2594754.40-
008					8H N								0194		.0960000		1480073.80-
009					8H S								0194		.0608000		937380.07-
													TOTAL		1.0000000		15417435.48-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6725

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	1204.17	198688.51
002					81 K								0194		.0497000	672.44	110952.83
003					81 L								0194		.0948000	1282.63	211636.53
004					81 M								0194		.0605000	818.59	135063.49
005					81 T								0194		.1135000	1535.71	253383.35
006					8H F								0194		.2674000	3618.03	596957.97
007					8H G								0194		.1683000	2277.08	375721.87
008					8H N								0194		.0960000	1298.90	214315.44
009					8H S								0194		.0608000	822.40	135732.17
													TOTAL		1.0000000	13529.95	2232452.16

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6726

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	8549.59	198528.77
002					81 K								0194		.0497000	4774.14	110863.60
003					81 L								0194		.0948000	9105.73	211466.52
004					81 M								0194		.0605000	5811.52	134954.94
005					81 T								0194		.1135000	10902.17	253180.07
006					8H F								0194		.2674000	25685.87	596476.91
007					8H G								0194		.1683000	16165.84	375418.92
008					8H N								0194		.0960000	9221.35	214142.42
009					8H S								0194		.0608000	5839.37	135621.28
													TOTAL		1.0000000	96055.58	2230653.43

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 41

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 6727

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	2008.84	285835.92
002					81 K								0194		.0497000	1121.78	159618.33
003					81 L								0194		.0948000	2139.11	304463.39
004					81 M								0194		.0605000	1365.32	194304.10
005					81 T								0194		.1135000	2561.05	364521.04
006					8H F								0194		.2674000	6034.56	858792.13
007					8H G								0194		.1683000	3797.87	540518.60
008					8H N								0194		.0960000	2166.57	308317.25
009					8H S								0194		.0608000	1371.88	195267.20
													TOTAL		1.0000000	22566.98	3211637.96

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281100

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	1313.21	28993.53
002					81 K								0194		.0497000	733.39	16190.66
003					81 L								0194		.0948000	1398.48	30883.08
004					81 M								0194		.0605000	892.69	19709.06
005					81 T								0194		.1135000	1674.15	36974.89
006					8H F								0194		.2674000	3944.91	87110.75
007					8H G								0194		.1683000	2482.49	54826.86
008					8H N								0194		.0960000	1416.17	31273.87
009					8H S								0194		.0608000	896.03	19806.27
													TOTAL		1.0000000	14751.52	325768.97

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281200

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		.00
002					81 K								0194		.0497000		.00
003					81 L								0194		.0948000		.00
004					81 M								0194		.0605000		.00
005					81 T								0194		.1135000		.00
006					8H F								0194		.2674000		.00
007					8H G								0194		.1683000		.00
008					8H N								0194		.0960000		.00
009					8H S								0194		.0608000		.00
													TOTAL		1.0000000		.00

85

BELLSOUTH _LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 42

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281300

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000		80833.03-
002			81 K				0194	.0497000		45139.34-
003			81 L				0194	.0948000		86100.83-
004			81 M				0194	.0605000		54948.39-
005			81 T				0194	.1135000		103084.87-
006			8H F				0194	.2674000		242862.41-
007			8H G				0194	.1683000		152856.11-
008			8H N				0194	.0960000		87190.81-
009			8H S				0194	.0608000		55220.54-
							TOTAL	1.0000000		908236.33-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281400

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000		2432.91
002			81 K				0194	.0497000		1358.60
003			81 L				0194	.0948000		2591.46
004			81 M				0194	.0605000		1653.83
005			81 T				0194	.1135000		3102.65
006			8H F				0194	.2674000		7309.67
007			8H G				0194	.1683000		4600.66
008			8H N				0194	.0960000		2624.26
009			8H S				0194	.0608000		1662.04
							TOTAL	1.0000000		27336.08

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67281900

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0890000		93423.50
002			81 K				0194	.0497000		52170.21
003			81 L				0194	.0948000		99511.79
004			81 M				0194	.0605000		63506.99
005			81 T				0194	.1135000		119141.21
006			8H F				0194	.2674000		280690.40
007			8H G				0194	.1683000		176664.90
008			8H N				0194	.0960000		100771.41
009			8H S				0194	.0608000		63821.90
							TOTAL	1.0000000		1049702.31

Page

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 43

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67282000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		11.10
002					81 K								0194		.0497000		6.20
003					81 L								0194		.0948000		11.82
004					81 M								0194		.0605000		7.54
005					81 T								0194		.1135000		14.15
006					8H F								0194		.2674000		33.34
007					8H G								0194		.1683000		20.99
008					8H N								0194		.0960000		11.97
009					8H S								0194		.0608000		7.58
													TOTAL		1.0000000		124.69

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67283000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	28.04	16407.54
002					81 K								0194		.0497000	15.66	9162.41
003					81 L								0194		.0948000	29.86	17476.81
004					81 M								0194		.0605000	19.06	11153.41
005					81 T								0194		.1135000	35.74	20924.24
006					8H F								0194		.2674000	84.24	49296.35
007					8H G								0194		.1683000	53.00	31026.83
008					8H N								0194		.0960000	30.24	17698.01
009					8H S								0194		.0608000	19.16	11208.69
													TOTAL		1.0000000	315.00	184354.29

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67284000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	346.10	15065.71
002					81 K								0194		.0497000	193.21	8413.09
003					81 L								0194		.0948000	368.55	16047.34
004					81 M								0194		.0605000	235.15	10241.14
005					81 T								0194		.1135000	441.20	19212.87
006					8H F								0194		.2674000	1039.43	45264.55
007					8H G								0194		.1683000	654.23	28489.35
008					8H N								0194		.0960000	373.17	16250.51
009					8H S								0194		.0608000	236.21	10291.90
													TOTAL		1.0000000	3837.25	169276.46

83

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 44

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67285000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	60075.93	258963.05
002					81 K								0194		.0497000	33547.73	144609.53
003					81 L								0194		.0948000	63989.14	275839.05
004					81 M								0194		.0605000	40837.11	176035.59
005					81 T								0194		.1135000	76612.80	330250.60
006					8H F								0194		.2674000	180496.06	778057.56
007					8H G								0194		.1683000	113604.44	489705.89
008					8H N								0194		.0960000	64800.32	279330.20
009					8H S								0194		.0608000	41043.41	176923.47
													TOTAL		1.0000000	675006.94	2909714.94

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67288000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000		.00
002					81 K								0194		.0497000		.00
003					81 L								0194		.0948000		.00
004					81 M								0194		.0605000		.00
005					81 T								0194		.1135000		.00
006					8H F								0194		.2674000		.00
007					8H G								0194		.1683000		.00
008					8H N								0194		.0960000		.00
009					8H S								0194		.0608000		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 67289000

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0890000	.45	147738.89
002					81 K								0194		.0497000	.25	82501.33
003					81 L								0194		.0948000	.48	157366.77
004					81 M								0194		.0605000	.31	100429.21
005					81 T								0194		.1135000	.57	188408.54
006					8H F								0194		.2674000	1.35	443880.55
007					8H G								0194		.1683000	.85	279375.81
008					8H N								0194		.0960000	.49	159358.76
009					8H S								0194		.0608000	.31	100927.29
													TOTAL		1.0000000	5.06	1659907.15

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. ..AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 45

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7140

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		.00
002					81 K								0194		.0529670		.00
003					81 L								0194		.0930830		.00
004					81 M								0194		.0659250		.00
005					81 T								0194		.1095630		.00
006					8H F								0194		.2433580		.00
007					8H G								0194		.1758010		.00
008					8H N								0194		.0973430		.00
009					8H S								0194		.0647190		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7160

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		.00
002					81 K								0194		.0529670		.00
003					81 L								0194		.0930830		.00
004					81 M								0194		.0659250		.00
005					81 T								0194		.1095630		.00
006					8H F								0194		.2433580		.00
007					8H G								0194		.1758010		.00
008					8H N								0194		.0973430		.00
009					8H S								0194		.0647190		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7310

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		.00
002					81 K								0194		.0529670		.00
003					81 L								0194		.0930830		.00
004					81 M								0194		.0659250		.00
005					81 T								0194		.1095630		.00
006					8H F								0194		.2433580		.00
007					8H G								0194		.1758010		.00
008					8H N								0194		.0973430		.00
009					8H S								0194		.0647190		.00
													TOTAL		1.0000000		.00

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 46

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7320

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		395.30-
002			81 K				0194	.0529670		215.32-
003			81 L				0194	.0930830		378.40-
004			81 M				0194	.0659250		268.00-
005			81 T				0194	.1095630		445.39-
006			8H F				0194	.2433580		989.29-
007			8H G				0194	.1758010		714.66-
008			8H N				0194	.0973430		395.72-
009			8H S				0194	.0647190		263.09-
							TOTAL	1.0000000		4065.17-

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7330

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		.00
002			81 K				0194	.0529670		.00
003			81 L				0194	.0930830		.00
004			81 M				0194	.0659250		.00
005			81 T				0194	.1095630		.00
006			8H F				0194	.2433580		.00
007			8H G				0194	.1758010		.00
008			8H N				0194	.0973430		.00
009			8H S				0194	.0647190		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7360

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		1286.87-
002			81 K				0194	.0529670		700.96-
003			81 L				0194	.0930830		1231.85-
004			81 M				0194	.0659250		872.44-
005			81 T				0194	.1095630		1449.94-
006			8H F				0194	.2433580		3220.56-
007			8H G				0194	.1758010		2326.52-
008			8H N				0194	.0973430		1288.23-
009			8H S				0194	.0647190		856.49-
							TOTAL	1.0000000		13233.86-

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 47

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7370

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410	34.28	34978.40
002			81 K				0194	.0529670	18.69	19052.72
003			81 L				0194	.0930830	32.81	33482.78
004			81 M				0194	.0659250	23.21	23713.87
005			81 T				0194	.1095630	38.60	39410.86
006			8H F				0194	.2433580	85.79	87538.11
007			8H G				0194	.1758010	61.98	63237.19
008			8H N				0194	.0973430	34.30	35015.14
009			8H S				0194	.0647190	22.84	23280.06
							TOTAL	1.0000000	352.50	359709.13

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7510

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0965460		3671969.90
002			81 K				0194	.0529140		2012497.84
003			81 L				0194	.1031580		3923446.56
004			81 M				0194	.0655440		2492859.32
005			81 T				0194	.1080170		4108250.71
006			8H F				0194	.2382050		9059739.32
007			8H G				0194	.1729090		6576312.28
008			8H N				0194	.0982460		3736626.64
009			8H S				0194	.0644610		2451669.20
							TOTAL	1.0000000		38033371.77

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7530

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0965460		31680.76
002			81 K				0194	.0529140		17363.29
003			81 L				0194	.1031580		33850.43
004			81 M				0194	.0655440		21507.71
005			81 T				0194	.1080170		35444.87
006			8H F				0194	.2382050		78164.97
007			8H G				0194	.1729090		56738.64
008			8H N				0194	.0982460		32238.60
009			8H S				0194	.0644610		21152.35
							TOTAL	1.0000000		328141.62

P31

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 48

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75401100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0972410		.00
002				81 K							0194		.0529670		.00
003				81 L							0194		.0930830		.00
004				81 M							0194		.0659250		.00
005				81 T							0194		.1095630		.00
006				8H F							0194		.2433580		.00
007				8H G							0194		.1758010		.00
008				8H N							0194		.0973430		.00
009				8H S							0194		.0647190		.00
											TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75401200

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0972410		.00
002				81 K							0194		.0529670		.00
003				81 L							0194		.0930830		.00
004				81 M							0194		.0659250		.00
005				81 T							0194		.1095630		.00
006				8H F							0194		.2433580		.00
007				8H G							0194		.1758010		.00
008				8H N							0194		.0973430		.00
009				8H S							0194		.0647190		.00
											TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75402100

FCT NUM	ACCOUNT CODE	A ACC T MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV OC ORIGINATING CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001				81 A							0194		.0965460		313400.50
002				81 K							0194		.0529140		171765.52
003				81 L							0194		.1031580		334863.89
004				81 M							0194		.0655440		212764.10
005				81 T							0194		.1080170		350636.82
006				8H F							0194		.2382050		773243.50
007				8H G							0194		.1729090		561284.44
008				8H N							0194		.0982460		318918.92
009				8H S							0194		.0644610		209248.54
											TOTAL		1.0000000		3246126.23

132

BELLSOUTH .LECOMMUNICATIONS, INC. FINA .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB026
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 49

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75402200

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0965460		.00
002			81 K				0194	.0529140		.00
003			81 L				0194	.1031580		.00
004			81 M				0194	.0655440		.00
005			81 T				0194	.1080170		.00
006			8H F				0194	.2382050		.00
007			8H G				0194	.1729090		.00
008			8H N				0194	.0982460		.00
009			8H S				0194	.0644610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75403000

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0965460		.00
002			81 K				0194	.0529140		.00
003			81 L				0194	.1031580		.00
004			81 M				0194	.0655440		.00
005			81 T				0194	.1080170		.00
006			8H F				0194	.2382050		.00
007			8H G				0194	.1729090		.00
008			8H N				0194	.0982460		.00
009			8H S				0194	.0644610		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		741.40
002			81 K				0194	.0529670		403.87
003			81 L				0194	.0930830		709.72
004			81 M				0194	.0659250		502.65
005			81 T				0194	.1095630		835.36
006			8H F				0194	.2433580		1855.49
007			8H G				0194	.1758010		1340.39
008			8H N				0194	.0973430		742.21
009			8H S				0194	.0647190		493.42
							TOTAL	1.0000000		7624.51

P33

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 50

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409210

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		.00
002			81 K				0194	.0529670		.00
003			81 L				0194	.0930830		.00
004			81 M				0194	.0659250		.00
005			81 T				0194	.1095630		.00
006			8H F				0194	.2433580		.00
007			8H G				0194	.1758010		.00
008			8H N				0194	.0973430		.00
009			8H S				0194	.0647190		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409220

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		.00
002			81 K				0194	.0529670		.00
003			81 L				0194	.0930830		.00
004			81 M				0194	.0659250		.00
005			81 T				0194	.1095630		.00
006			8H F				0194	.2433580		.00
007			8H G				0194	.1758010		.00
008			8H N				0194	.0973430		.00
009			8H S				0194	.0647190		.00
							TOTAL	1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409240

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0972410		165544.06
002			81 K				0194	.0529670		90171.56
003			81 L				0194	.0930830		158465.44
004			81 M				0194	.0659250		112231.39
005			81 T				0194	.1095630		186521.16
006			8H F				0194	.2433580		414295.12
007			8H G				0194	.1758010		299285.40
008			8H N				0194	.0973430		165717.70
009			8H S				0194	.0647190		110178.28
							TOTAL	1.0000000		1702410.11

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 51

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 75409290

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		67519.12
002					81 K								0194		.0529670		36777.55
003					81 L								0194		.0930830		64632.02
004					81 M								0194		.0659250		45774.91
005					81 T								0194		.1095630		76074.87
006					8H F								0194		.2433580		168975.20
007					8H G								0194		.1758010		122067.12
008					8H N								0194		.0973430		67589.94
009					8H S								0194		.0647190		44937.52
													TOTAL		1.0000000		694348.25

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7610

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		.00
002					81 K								0194		.0529670		.00
003					81 L								0194		.0930830		.00
004					81 M								0194		.0659250		.00
005					81 T								0194		.1095630		.00
006					8H F								0194		.2433580		.00
007					8H G								0194		.1758010		.00
008					8H N								0194		.0973430		.00
009					8H S								0194		.0647190		.00
													TOTAL		1.0000000		.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 7620

FCT NUM	ACCOUNT CODE	A T	ACC MOD	FUNC CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE CHARGD	ENV ORIGINATING	OC CDE	BI	EXTC	AUTH NUMB	SECONDARY AUTH	FACT L-CG	PR TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001					81 A								0194		.0972410		.00
002					81 K								0194		.0529670		.00
003					81 L								0194		.0930830		.00
004					81 M								0194		.0659250		.00
005					81 T								0194		.1095630		.00
006					8H F								0194		.2433580		.00
007					8H G								0194		.1758010		.00
008					8H N								0194		.0973430		.00
009					8H S								0194		.0647190		.00
													TOTAL		1.0000000		.00

P35

BELLSOUTH .LECOMMUNICATIONS, INC. FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FD0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 52

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87051100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	742.85	18336.85
002			81 K				0194	.0520000	421.17	10398.34
003			81 L				0194	.0907000	734.22	18137.01
004			81 M				0194	.0648000	524.66	12957.93
005			81 T				0194	.1065000	862.76	21296.62
006			8H F				0194	.2521000	2041.51	50411.56
007			8H G				0194	.1700000	1376.92	33994.25
008			8H N				0194	.1032000	835.86	20636.33
009			8H S				0194	.0690000	557.87	13797.02
							TOTAL	1.0000000	8097.82	199965.91

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87052100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	.37	3548.28
002			81 K				0194	.0520000	.21	2012.08
003			81 L				0194	.0907000	.36	3509.53
004			81 M				0194	.0648000	.25	2507.43
005			81 T				0194	.1065000	.43	4120.99
006			8H F				0194	.2521000	1.01	9754.72
007			8H G				0194	.1700000	.68	6577.93
008			8H N				0194	.1032000	.41	3993.17
009			8H S				0194	.0690000	.28	2669.59
							TOTAL	1.0000000	4.00	38693.72

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87053100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	40.03	690.91
002			81 K				0194	.0520000	22.66	391.73
003			81 L				0194	.0907000	39.50	683.42
004			81 M				0194	.0648000	28.25	488.24
005			81 T				0194	.1065000	46.48	802.39
006			8H F				0194	.2521000	109.88	1899.45
007			8H G				0194	.1700000	74.16	1280.81
008			8H N				0194	.1032000	44.97	777.50
009			8H S				0194	.0690000	29.92	519.77
							TOTAL	1.0000000	435.85	7534.22

P36

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FD0226
REPORT- FD26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 53

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87054100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	315.94	8243.67
002			81 K				0194	.0520000	179.26	4674.60
003			81 L				0194	.0907000	312.42	8153.77
004			81 M				0194	.0648000	223.25	5825.29
005			81 T				0194	.1065000	366.98	9574.11
006			8H F				0194	.2521000	868.68	22663.07
007			8H G				0194	.1700000	586.01	15282.52
008			8H N				0194	.1032000	355.66	9277.40
009			8H S				0194	.0690000	237.53	6202.72
							TOTAL	1.0000000	3445.73	89897.15

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87055100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	5653.97	120680.77
002			81 K				0194	.0520000	3205.40	68435.04
003			81 L				0194	.0907000	5589.61	119366.90
004			81 M				0194	.0648000	3994.97	85279.80
005			81 T				0194	.1065000	6566.53	140160.26
006			8H F				0194	.2521000	15540.58	331776.24
007			8H G				0194	.1700000	10480.66	223729.11
008			8H N				0194	.1032000	6360.62	135816.24
009			8H S				0194	.0690000	4249.58	90806.60
							TOTAL	1.0000000	61641.92	1316050.96

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87056100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	6821.31	131916.53
002			81 K				0194	.0520000	3867.43	74806.04
003			81 L				0194	.0907000	6743.82	130480.09
004			81 M				0194	.0648000	4819.12	93219.16
005			81 T				0194	.1065000	7922.32	153209.08
006			8H F				0194	.2521000	18748.20	362664.59
007			8H G				0194	.1700000	12643.91	244558.73
008			8H N				0194	.1032000	7673.15	148460.66
009			8H S				0194	.0690000	5126.08	99259.47
							TOTAL	1.0000000	74365.34	1438574.35

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87057100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000	10.62	4656.74
002			81 K				0194	.0520000	6.01	2640.68
003			81 L				0194	.0907000	10.47	4605.96
004			81 M				0194	.0648000	7.48	3290.70
005			81 T				0194	.1065000	12.32	5408.28
006			8H F				0194	.2521000	29.11	12802.23
007			8H G				0194	.1700000	19.65	8632.99
008			8H N				0194	.1032000	11.92	5240.75
009			8H S				0194	.0690000	7.92	3504.00
						TOTAL		1.0000000	115.50	50782.33

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87058100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0917000		68384.69
002			81 K				0194	.0520000		38778.16
003			81 L				0194	.0907000		67640.06
004			81 M				0194	.0648000		48325.68
005			81 T				0194	.1065000		79422.66
006			8H F				0194	.2521000		188004.15
007			8H G				0194	.1700000		126777.30
008			8H N				0194	.1032000		76962.00
009			8H S				0194	.0690000		51457.30
						TOTAL		1.0000000		745752.00

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87101100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	1853.41	35844.70
002			81 K				0194	.0495000	1147.05	22179.03
003			81 L				0194	.0982000	2275.01	43999.60
004			81 M				0194	.0559000	1295.15	25046.49
005			81 T				0194	.1087000	2518.34	48704.11
006			8H F				0194	.2826000	6547.16	126621.74
007			8H G				0194	.1714000	3970.87	76797.71
008			8H N				0194	.0917000	2124.38	41087.19
009			8H S				0194	.0620000	1436.12	27779.39
						TOTAL		1.0000000	23167.49	448059.96

P38

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87102100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	194.24	2957.54
002			81 K				0194	.0495000	120.29	1829.88
003			81 L				0194	.0982000	238.57	3630.38
004			81 M				0194	.0559000	135.94	2066.61
005			81 T				0194	.1087000	263.94	4018.58
006			8H F				0194	.2826000	686.13	10447.41
007			8H G				0194	.1714000	416.12	6336.56
008			8H N				0194	.0917000	222.56	3390.07
009			8H S				0194	.0620000	150.21	2292.59
							TOTAL	1.0000000	2428.00	36969.62

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87103100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	101.16	1434.79
002			81 K				0194	.0495000	62.64	887.78
003			81 L				0194	.0982000	124.21	1761.17
004			81 M				0194	.0559000	70.67	1002.43
005			81 T				0194	.1087000	137.46	1949.45
006			8H F				0194	.2826000	357.28	5068.29
007			8H G				0194	.1714000	216.68	3073.95
008			8H N				0194	.0917000	115.93	1644.46
009			8H S				0194	.0620000	78.47	1112.07
							TOTAL	1.0000000	1264.50	17934.39

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87104100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	2228.98	39505.59
002			81 K				0194	.0495000	1379.13	24443.94
003			81 L				0194	.0982000	2736.31	48493.24
004			81 M				0194	.0559000	1557.52	27604.51
005			81 T				0194	.1087000	3028.91	53678.24
006			8H F				0194	.2826000	7874.03	139553.26
007			8H G				0194	.1714000	4775.78	84640.95
008			8H N				0194	.0917000	2555.24	45283.30
009			8H S				0194	.0620000	1726.37	30616.21
							TOTAL	1.0000000	27662.27	493819.24

BELLSOUTH TELECOMMUNICATIONS, INC. FINANCIAL PROCESSOR RETENTION PERIOD- 3 MONTHS
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
REPORT- FB26 CUMULATIVE PRORATE RESULTS TODAYS DATE- 02/07/94 PAGE- 56

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87105100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	12950.07	169196.07
002			81 K				0194	.0495000	8012.77	104689.68
003			81 L				0194	.0982000	15897.28	207688.59
004			81 M				0194	.0559000	9049.10	118225.32
005			81 T				0194	.1087000	17596.79	229895.30
006			8H F				0194	.2826000	45746.41	597686.76
007			8H G				0194	.1714000	27745.96	362504.22
008			8H N				0194	.0917000	14845.19	193941.68
009			8H S				0194	.0620000	10032.56	131126.43
							TOTAL	1.0000000	161876.13	2114954.05

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87106100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	3668.44	102610.97
002			81 K				0194	.0495000	2270.17	63491.30
003			81 L				0194	.0982000	4503.49	125955.62
004			81 M				0194	.0559000	2563.48	71700.36
005			81 T				0194	.1087000	4985.36	139423.23
006			8H F				0194	.2826000	12959.04	362475.38
007			8H G				0194	.1714000	7859.95	219846.03
008			8H N				0194	.0917000	4205.75	117618.47
009			8H S				0194	.0620000	2839.91	79522.44
							TOTAL	1.0000000	45855.59	1282643.80

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87107100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE DI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000	18.58	276.27
002			81 K				0194	.0495000	11.50	170.95
003			81 L				0194	.0982000	22.84	339.13
004			81 M				0194	.0559000	12.99	193.04
005			81 T				0194	.1087000	25.25	375.42
006			8H F				0194	.2826000	65.61	975.95
007			8H G				0194	.1714000	39.80	591.92
008			8H N				0194	.0917000	21.28	316.69
009			8H S				0194	.0620000	14.40	214.12
							TOTAL	1.0000000	232.25	3453.49

P40

BELLSOUTH .LECOMMUNICATIONS, INC.
PROC ENTITY- CORPORATE STATE- CORPORATE AREA- CORPORATE
REPORT- FB26 CUMULATIVE PRORATE RESULTS

FINA. .AL PROCESSOR RETENTION PERIOD- 3 MONTHS
REPORT PERIOD- JANUARY 1994 PASS- 42 PROGRAM- FB0226
TODAYS DATE- 02/07/94 PAGE- 57

Item No. 61a
Attachment 1
Page 40

**** PRORATE 16 ****

LOOK-UP KEY VALUES: 87108100

FCT NUM	ACCOUNT CODE	A ACC FUNC T MOD CODE	GEOGRAPHIC LOCATION	RESPONSIBILITY CDE ENV OC CHARGD ORIGINATING CDE BI EXTC	AUTH NUMB	SECONDARY AUTH	FACT PR L-CG TP	PRORATE FACTOR	PRORATED HR-QTY	PRORATED AMOUNT
001			81 A				0194	.0800000		96081.09
002			81 K				0194	.0495000		59449.93
003			81 L				0194	.0982000		117939.80
004			81 M				0194	.0559000		67136.86
005			81 T				0194	.1087000		130550.25
006			8H F				0194	.2826000		339405.90
007			8H G				0194	.1714000		205852.97
008			8H N				0194	.0917000		110132.17
009			8H S				0194	.0620000		74461.60
						TOTAL		1.0000000		1201010.57

BST HOD Prorate Factors

PA1

BST HDQ Prorate factors SBT

KW 10/13/95

PBC

FPSC Staff Audit
1994 Surveillance Report
Item No. 65
September 6, 1995
Page 1 of 1

REQUEST (1): Please explain why there are different prorates from BST HQ for the month of January 1994 and the rest of the year.

RESPONSE (1): The BST HQ prorate factors for each year are calculated based on previous year-end results. When calculating 1994 HQ prorate factors, it was thought that the report used to gather the construction expenditures had been discontinued. Therefore, what was thought to be comparable data was pulled from another report. In February, it was determined that the construction expenditures were not comparable to prior years. The needed report had not been discontinued, but preparation responsibility had transferred to a different group. The HQ prorate factors were recalculated at that time.

In addition, adjustments were made to Florida salary and wage dollars to exclude the impact of Hurricane Andrew. $982K was excluded from account 8705, and $44,933K was excluded from account 8710. This is reflected in the February 1994 HQ prorate factors. No follow up due to Time limits

Finally, an adjustment was booked to ensure that January expenses were properly allocated.

See WP 47 in staff recalculation

REQUEST (2): Please explain how you calculated the BST general allocator provided in answer to request 63 (formula and numbers).

RESPONSE (2): The 1994 general allocator for Florida was .2645. It was calculated by averaging the Florida percentage (Florida amount/total Company amount) of four components. The components included: average end of period access lines, salaries and wages, construction expenditures and access line activity. Page 1 of 9 of the attachment provided in response to request number 67 details the calculation of the general allocator.

REQUEST (3): See attached questions re: FCC Order 95-31 about the general allocator at BSC.
REQUEST (3): FCC Order no. 95-31 re SWBT (attached), orders..."SWBT to show cause why certain expenses retained by SBC as retained expenses should not be included in the computation of the general allocator used to allocate residual costs to SWBT and SWBT affiliates pursuant to Section 64.901(b)(3)(iii)."

(a): What was the result of this show cause? Did BSC calculate the general allocator as prescribed by the FCC in order no. 95-31 for SBT in 1994. If not, why not? If not, please recalculate using the prescribed formula from the FCC in 95-31. Also, show formula and amounts in the methodology used by BSC in 1994. Show the differences.

(b): Also attached are workpapers obtained from C&L audit re BSC allocations. If BSC did not calculate the general allocator per FCC, show how the % on page 12 and 13 would be changed if the general allocator was calculated per the FCC.

RESPONSE (a & b): Response will be provided at a later date.

See [illegible] 48

46-3

FPSC Staff Audit
1994 Surveillance Report
Request No. 85
September 21, 1995

REQUEST: RE: BST HQ Allocations. In answer to Request 63 we received the BST HQ prorate factor 16 for each account. Please list the number and name of each prorate factor used and the accounts to which it applies.

RESPONSE: The Headquarters Apportionment documentation is attached. This documentation lists the prorate factors applied to each account. Exhibits in part 2 of the documentation define the calculation of the factors.

SBP

Accounts & Areas Description

of Accounts Tested in Sample

RB 10/11/95

PW 10/18/95

S2-1	6100	accounts
S2-2	6411	accounts
S2-3	6600	Account
S2-4	6700	Account
S2-5	2122	Account

S2

INDEX

1. **ACCOUNT 6110, NETWORK SUPPORT EXPENSE**
SRC 6110.0000

1.1 This account shall be used to summarize, for reporting purposes, the contents of Accounts 6112 through 6116.

2. **ACCOUNT 6112, MOTOR VEHICLE EXPENSE**
SRC 6112.0000

2.1 This account includes the costs of maintaining and repairing motor vehicles and associated equipment classified to Account 2112, Motor Vehicles.

2.2 This account includes costs of fuel (along with the distributed labor costs or outside charges for dispensing), lubrication, license and inspection fees, towing, washing, repainting, and minor accessories for motor vehicles. Also included are the costs of personnel, such as chauffeurs and shuttle bus drivers whose principal job is operating motor vehicles. The costs of users of motor vehicles whose principal job is not the operation of motor vehicles shall be charged to accounts appropriate for the activities performed.

2.3 This account also includes the cost of motor vehicle rentals to supplement the Company fleet.

NOTE A: Where short term motor vehicle rentals are arranged by or for specific employees for use that is not to supplement the Company fleet, all costs should be charged directly to the benefitting functional expense accounts and not to this account.

NOTE B: Reimbursements for business use of a personal vehicle should be charged directly to the benefitting functional expense accounts and not to this account.

52-1/p1

2. **ACCOUNT 6112, MOTOR VEHICLE EXPENSE** (Continued)

NOTE C: Centralized administrative functions related to automotive operations should be charged to SRC 6728.5000. This includes such functions as coordinating, scheduling and dispatching vehicles for employee transportation services and providing liaison with vendors.

NOTE D: Also see text of Account 1330 regarding payment treatment for purchase of motor vehicle licenses.

2.4 Credits shall be made to this account for amounts transferred to construction and/or to other plant specific operations expense accounts.

2.5 The following subsidiary record categories and field reporting codes have been established for this account.

6112.1000, Non-Plant Motor Vehicle Expense
- 6112.1100, Incurred Motor Vehicle Expense
- 6112.1900, Expenses Transferred to Plant Motor Vehicle Expense

6112.2000, Plant Motor Vehicle Expense
- 6112.2100, Plant Motor Vehicle Expenses by Force Group
- 6112.2900, Expenses Transferred to Plant Accounts

2.6 Motor vehicle expenses will be charged initially to SRC 6112.1100. Clearances will be made as follows:

(1) Plant related expenses (i.e., those expenses associated with motor vehicles used by direct plant labor forces and direct administration employees - except motor vehicle forces) will be transferred via SRC 6112.1900 to subsidiary record category 6112.2100. Clearances will then be made to the appropriate plant construction, maintenance and removal codes via SRC 6112.2900.

NOTE: See Account 8710 for definition of direct labor and direct administration.

(2) Expenses not related to plant operations will remain in SRC 6112.1100 without further clearances.

3. **ACCOUNT 6113, AIRCRAFT EXPENSE**

3.1 Following are the Subsidiary Record Categories associated with Account 6113, Aircraft Expense:

	FRC
SRC 6113.0000, Aircraft Expense	140M, 141M

52-1
P2

3. **ACCOUNT 6113, AIRCRAFT EXPENSE** (Continued)

3.2 This account includes the costs of maintaining and repairing Aircraft classified to Account 2113. Included are such costs as fuel, flight crews, mechanics and ground crews, licenses and inspection fees, washing, repainting, and minor accessories such as oil, tires and tubes, etc. It also includes the cost of renting aircraft to supplement the Company fleet, unless such rental constitutes a capital lease as defined in the text of Account 2681.

3.3 Costs included in this account should be separated between those incurred for general aircraft use and those incurred for specific aircraft use. The costs incurred for aircraft used for general service are charged to FRC 140M and those incurred for specific transportation use are charged to FRC 141M.

3.4 This account also includes the cost of FAA required aircraft engine overhauls. Monthly accruals should be debited to Account 6113 based on estimated future expense and timing of the overhauls, with a corresponding credit to Account 4360, Other Deferred Credits. When actual costs of the overhaul become known, entries should be made to true-up Accounts 6113 and 4360, as required.

4. **ACCOUNT 6114, SPECIAL PURPOSE VEHICLE EXPENSE**
SRC 6114.0000

4.1 This account includes the cost of maintaining and repairing Special Purpose Vehicles classified to Account 2114. Included are such costs as fuel, licenses and inspection fees, washing, repainting, and minor accessories. Also included are the costs of renting special purpose vehicles. The costs of operators of this equipment and their miscellaneous expenses shall be charged to accounts appropriate for the activities performed.

4.2 Credits shall be made to this account for amounts transferred to construction and/or to other plant specific operations expense accounts.

4.3 The following subsidiary record categories and field reporting codes have been established for this account.

6114.1000, Plant Special Purpose Vehicle Expense	
6114.1100, Charges	240M
6114.1900, Clearances	
6114.9000, Other	840M

52-1
P3

5. **ACCOUNT 6115, GARAGE WORK EQUIPMENT EXPENSE**
SRC 6115.0000 FRC 340M

5.1 This account shall be charged with the cost of maintaining and repairing Garage Work Equipment classified to Account 2115. The costs of using this equipment to maintain motor vehicles, special purpose vehicles, or other work equipment shall be charged to the Motor Vehicles, Special Purpose Vehicles or Other Work Equipment Expense Account, as appropriate.

5.2 This account also includes Garage Work Equipment of minor cost ($500 or less) or with a service life of less than one year. (See A&SRC 2-C, Paragraph 6.4 for a representative listing of equipment includable in this account.)

5.3 Rentals of garage work equipment are also included in this account.

6. **ACCOUNT 6116, OTHER WORK EQUIPMENT EXPENSE**
SRC 6116.0000

6.1 This account shall be charged with the cost of maintaining and repairing Other Work Equipment classified to Account 2116. Included are such costs as fuel, licenses and inspection fees, washing, and minor accessories. The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.

6.2 Also included are tools and work equipment of minor cost ($500 or less) or with a service life of less than one year. (See A&SRC 2-C, Paragraph 7.5, for a representative listing of equipment includable in this account.)

6.3 Credits shall be made to this account for amounts transferred to construction and/or to other plant specific operations expense accounts.

6.4 The following subsidiary record categories and field reporting codes have been established for this account.

6116.1000, Plant Other Work Equipment Expense	
6116.1100, Charges	FRC 540M
6116.1900, Clearance	
6116.9000, Non-Plant Other Work Equipment Expense	FRC 940M

6.5 Expenses associated with work equipment used in the construction, maintenance or removal of telecommunications plant should be charged initially to SRC 6116.1100 (FRC 540M). These expenses will then be cleared via SRC 6116.1900 to construction and/or to other plant specific operations expense accounts.

52-1
P4

6. **ACCOUNT 6116, OTHER WORK EQUIPMENT EXPENSE** (Continued)

6.6 Expenses associated with general purpose tools and equipment used by employees not engaged in the construction, maintenance or removal of telecommunications plant - including expenses associated with both plant and non-plant other work equipment of others that are to be billed - should be charged to SRC 6116.9000 (FRC 940M). No clearances will be made from this subsidiary record category.

7. **ACCOUNT 6120, GENERAL SUPPORT EXPENSES**
SRC 6120.0000

7.1 This account shall be used to summarize, for reporting purposes, the contents of Accounts 6121 through 6124.

8. **ACCOUNT 6121, LAND AND BUILDING EXPENSE**
SRC 6121.0000

8.1 This account includes expenses associated with land and buildings (excluding amortization of leasehold improvements). This account shall include janitorial service, cleaning supplies, water, sewage disposal, fuel, guard service and electrical power. Also included are expenses of operating offices and buildings, whether owned or rented, when such expenses are not charged to the operating expense and other accounts when incurred.

NOTE: Guard services not related to land and buildings should be charged to the function benefitted by the service.

8.2 The following list of items is illustrative of the types of work and expenses includable in this account:

Maintaining public improvements, such as assessments for repaving.

Maintaining yards and grounds including their fences, shrubbery, sidewalks, and sewers

Electrical power for house service

Improvements to leased buildings and grounds of less than $10,000, of short life, or for which the lease period is one year or less

Rental payments for land and buildings (general office and central offices)

Repainting and repapering buildings, including redecorating interiors of buildings and rewaterproofing

Repairing building machinery, fixtures, appurtenances, and appliances, such as elevators (including inspections), plumbing, and equipment for heating, lighting, and ventilating

52-1
P5

8. **ACCOUNT 6121, LAND AND BUILDING EXPENSE** (Continued)

Replacing and repairing general company signs, awnings, screens, window shades, and ventilators, storm doors, storm windows, door checks and stops, and similar movable minor items of buildings

Replacing minor items of buildings, including labor

Restoring condition of buildings or grounds damaged or otherwise altered in the course of repairs, replacements, additions, or betterments

Single additions to buildings in service which cost $500 or less

Payments for fire inspection and advisory services

Repairs and maintenance of roads to repeater stations, microwave towers, etc., where the Company has associated building investment and the access roads have been charged to Account 2121.

NOTE A: The cost of initial improvements of $10,000 or more (including repairs, rearrangements, plant added, and betterments) in the preparation for service of leased buildings or grounds should be charged to Account 2682, Leasehold Improvements.

NOTE B: The cost of electrical power used to operate the telecommunications network shall be charged to Account 6531, Power Expense. The cost of separately metered electricity used for operating specific types of equipment, such as computers, shall be classified to the expense account appropriate for such use.

NOTE C: The cost of repairs to buildings and grounds classified to Account 2002, Property Held for Future Telecommunications Use, shall be charged to Account 6511.

8.3 The following subsidiary record category and field reporting codes have been established for this account.

6121.1000, Other Expenses — FRC 10M, 10R, 110M

8.3.1 FRC 10R should be charged with the cost of ordinary repairs to buildings and grounds, which are provided for by an authorization. This includes costs such as routine inspections and repairs, repairs caused by casualties, and the costs of replacing defective or deteriorated minor items because of their condition.

8.3.2 FRC 10M should be charged with the cost of all rearrangements and changes to buildings and grounds which are provided for by an authorization. This includes the costs of changes in type of items in good condition (that is, items which would not be replaced if no improved or more suitable type existed), except for the cost of retirement units replaced.

52-1
P6

8. **ACCOUNT 6121, LAND AND BUILDING EXPENSE** (Continued)

8.3.3 FRC 110M should be charged with all expense type costs associated with computers that are dedicated to building operations and included in SRC 2121.1000.

8.3.4 Costs chargeable to Account 6121 not includable in FRCs 10R, 10M and 110M should be reported to the appropriate special purpose function code as outlined in the FASCode Manual.

9. **ACCOUNT 6122, FURNITURE AND ARTWORKS EXPENSE**
SRC 6122.0000

9.1 This account includes the cost of installation, repair, rearrangements and changes of furniture and artworks included in Account 2122; the cost of renting this same type of equipment; and transportation charges for relocation of furniture, both capital and expense items.

9.2 This account also includes individual items of furniture and artwork of small value ($500 or less) or having a service life of less than one year. (A&SRC 2-C, Paragraph 9.3, contains a representative listing of equipment includable in this account.)

NOTE A: Costs associated with centralized interior planning and design and moves coordination shall be classified to Account 6728, Other General and Administrative.

NOTE B: This account does not include the cost of office accessories and supply items (e.g., letter trays, tape dispensers, easels). Such items should be charged to the appropriate functional expense account of the user organization.

9.3 Expenses charged to Account 6122 shall be separated by subsidiary record categories, as follows:

(1) 6122.1000, Artworks Expense — FRC 130M

This SRC includes expenses related to investment in subsidiary record category 2122.1000, Artworks.

NOTE A: Items costing $500 or less that would otherwise be classified as artwork should be charged to SRC 6122.2000 and not SRC 6122.1000.

(2) 6122.2000, Furniture Expense — FRC 30M, 31M,

This SRC includes all furniture expenses not includable in subsidiary record category 6122.1000, Artworks. Expenses associated with hotel furnishings are to be charged to FRC 31M; all other expenses should be charged to FRC 30M.

52-1
P7

10. ACCOUNT 6123, OFFICE EQUIPMENT EXPENSE
SRC 6123.0000

10.1 This account includes costs incurred in connection with the office and company communications equipment classifiable to Account 2123. Included are costs such as rental, repair, rearrangements, changes, etc.

NOTE A: The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.

NOTE B: Costs associated with the planning of company communications equipment shall be classified to Account 6728, Other General and Administrative.

10.2 The following subsidiary record categories and field reporting codes have been established for this account.

10.2.1 SRC 6123.1000, Office Support Equipment Expense FRC 430M

This SRC includes expenses related to equipment classified to SRC 2123.1000, including minor installation costs and rentals of like kinds of equipment.

Also included are items of office equipment of minor cost ($500 or less) or with a service life of less than one year. (See A&SRC 2-C, Paragraph 10.3.2, for a representative listing of equipment includable in this account.)

10.2.2 SRC 6123.2000, Company Communications Equipment Expense FRC 658M

This SRC includes expenses related to equipment classified to SRC 2123.2000. The cost of individual items of stand-alone company communications equipment generally costing $500 or less are included in this subsidiary record category, along with the cost of inside wiring and labor charges related to such equipment.

NOTE: All installation costs associated with official company intrasystems shall be charged to the appropriate SRC under 2123.2000.

11. ACCOUNT 6124, GENERAL PURPOSE COMPUTER EXPENSE
SRC 6124.0000

11.1 This account includes the cost of maintaining and repairing general purpose computers, peripheral and associated equipment classified to Account 2124. It also includes the cost of renting general purpose computer equipment and use of time-share computer facilities. Also included is the cost of minor accessories for computers such as disk packs, magnetic tapes and reels. The cost of computer cables purchased separately from initial installation should be included in this SRC.

52-1
P8

11. **ACCOUNT 6124, GENERAL PURPOSE COMPUTER EXPENSE** (Continued)

Also included are minor items which cost less than $500 but which are not purchased as part of a new computer system (see Section 2, Part C, paragraph 11.3.2).

NOTE: Also see "General Definitions - Software" included in text of Account 2124.

11.2 The following subsidiary record categories and field reporting codes have been established for this account.

6124.1000	>Non-Centralized Data Processing< (Non-CDP)	
6124.1010	Other	530M
6124.1020	Data Controller & Workstation Equipment	630M
6124.2000	>Centralized Data Processing (CDP)<	930M

11.2.1 FRCs 530M and 630M include all general purpose computer expenses to be billed to other companies and other general purpose computer expenses not associated with centralized data processing (see paragraph 11.2.2 for definition of centralized data processing).

11.2.2 FRC 930M includes general purpose computer expenses associated with mechanized processing of data within a centralized data processing >(CDP)< environment. The term "centralized data processing" is defined as processing performed in a centralized environment (i.e., DPC, CDC or MMOC) using general purpose computers, personal computers, or mini computers and from which data processing services are provided for multiple organizations and/or functions.

Expenses to be billed other companies should, however, be charged to FRCs 530M or 630M.

11.3 Expenses associated with the use of computers are basically grouped into three categories.

(1) Basic Operating Expenses which include the wages of personnel whose principal job is the operation of the computers including the maintenance of the operating systems, program loading, backup tape file loading and similar work operations. Included in this category are the costs of the computer equipment and peripheral equipment maintenance as well as the cost of electrical power, water and air conditioning when separately metered or provided. Also included in this category is the cost of emergency power provided for the systems when separately identifiable.

52-1
P9

11. **ACCOUNT 6124, GENERAL PURPOSE COMPUTER EXPENSE** (Continued)

(2) Functional Operating Expenses which include the costs of preparing and inputting data to the system, generating, disseminating and using the output reports or data.

(3) Information Management Expenses which include the costs incurred in planning, developing, testing, implementing and maintaining databases and application systems.

11.3.1 When a system is classified to the general purpose computer account, the basic operating expenses associated with the system are charged to General Purpose Computer Expenses, Account 6124.

11.3.2 Functional expenses associated with these systems are charged to the expense account appropriate for the function performed, except that expenses associated with such operations that are performed on a centralized basis to benefit the company as a whole, should be charged to SRC 6728.5000, Centralized Services.

11.3.4 Information management expenses are charged to Information Management, Account 6724.

11.3.5 When a system is classified to a specific plant account, all of the costs - basic operating, functional and information management - are charged to the related plant expense account.

52-1
P10

c411

INDEX

1. ACCOUNT 6410, CABLE AND WIRE FACILITIES EXPENSE

1.1 This account is used to summarize for reporting purposes the contents of Accounts 6411 through 6441.

2. ACCOUNT 6411, POLES EXPENSE

2.1 This account includes expenses associated with poles.

2.2 SRC 6411.0000, Poles Expense FRC 1M, 21M

2.2.1 This subsidiary record category includes the cost of (a) routine inspection and maintenance of pole line plant, (b) maintenance of pole line plant in the course of clearing trouble, (c) maintaining right of way for pole lines, and (d) other maintenance of such plant not chargeable to other subsidiary record categories of this account. It also includes amounts which are reimbursements for maintenance of pole line plant rented to other telephone companies.

2.2.2 This subsidiary record category includes the cost of rearrangements and changes incurred while working on pole line plant. It includes the cost of changes in location and of changes in type of items in good condition.

2.2.3 This SRC includes the cost of the following illustrative types of work and expenses in connection with maintaining pole lines and related right of way:

(1) Inspecting, testing, and reporting on the condition of pole lines to determine the need for repairs, replacements, or rearrangements and changes

(2) Moving poles in connection with road and street changes

(3) Opening pavement and repaving in connection with moving poles

(1)

52-2

2. **ACCOUNT 6411, POLES EXPENSE** (Continued)

(4) Painting and treating poles and pole butts subsequent to their installation

(5) Permits and privileges for maintenance work, including permits to trim or cut down specified trees along existing pole lines

(6) Replacing minor items of pole lines, including labor and material used and the removal and recovery of the items retired less salvage recovered, except when such items are replaced through the replacement of retirement units

(7) Repair and maintenance of roads to towers, supports, etc., where Company has no building investment and the access roads have been charged to Account 2411, Poles

(8) Renumbering Poles

(9) Resetting or reinforcing poles, i.e., digging, cleaning, or enlarging holes; resetting poles in the ground; hauling, placing, and attaching stubs; cutting off and removing pole butts; topping poles; adding to the height of poles by use of stubs, including raising and temporarily bracing poles, and placing stubs in the ground to increase height of existing poles; cost of associated materials used; and associated cost of transferring crossarms. The associated cost of transferring wire, cable, etc., is chargeable to the accounts appropriate for rearrangements of such plant

(10) Respacing poles and crossarms

(11) Restoring the condition of pole lines damaged by storms, fire, or other casualties, except such work chargeable to "C" and "X" Codes

(12) Right of way adjustments when no additional rights are acquired except that payments in connection with new construction should be charged to the Pole Line Construction SRC. This includes payments made to power companies to avoid power lines being constructed in the immediate vicinity of existing telephone lines or costs borne by the Company incident to moving or raising power companies' lines to clear up undesirable situations with respect to electrical interferences to existing telephone lines

(13) Setting poles deeper in the ground

(14) Straightening poles and crossarms

(15) Tightening guys and raking guy studs

(2)

52-2

2. ACCOUNT 6411, POLES EXPENSE (Continued)

(16) Transferring, >(as opposed to replacing)< crossarms, pole brac those belonging to other companies, in connection with replacements of poles and crossarms

(17) Trenching poles

(18) Work on the property of others in connection with the maintenance of the Company's pole line plant

2.2.4 This SRC includes the cost of changes in location (such as transferring crossarms, guys, or pole brackets when poles are replaced) and of changes in type of items in good condition (that is, items which would not be replaced if no improved or more suitable type existed), except for the cost of retirement units replaced. The cost of replacing defective or deteriorated minor items (not designated as retirement units) because of their condition should be charged to this SRC. This SRC should be charged with the cost of moving poles under the following conditions:

(1) Lateral moves of poles when performed either by trenching or without detaching the cable or wire plant.

(2) Lateral moves of poles within a section, (i.e., group of poles,) being relocated when performed by removing a pole and moving it directly to and installing it in its new location as a practically continuous work operation for each pole. This includes all pole moves made in this manner within the same section whether moved consecutively or otherwise, also whether the new location is on the same or opposite side of a highway and regardless of the relative positions of the poles in the new line.

(3) Any moves of a pole along the line -

(a) Within the span on either side of the pole's original location, or

(b) Beyond the next adjacent pole position when the pole is removed from its old location and moved directly to and installed in its new location, that is, as a practically continuous work operation for each pole.

2.2.5 The cost of moving poles under other conditions should be charged to the construction and removal SRCs, even though part or all of the material removed from the old location may be reused in the new location.

3

52-2

2. **ACCOUNT 6411, POLES EXPENSE** (Continued)

2.2.6 FRC 21M, Tree Trimming - This subsidiary record category includes the cost of trimming and cutting trees and underbrush in order to maintain previous clearances, securing permits for such work, disposing of brush, etc., including such work along non-owned pole lines. It includes such work where contact with trees or brush has caused low insulation but no physical damage to the plant. It includes costs for Telco labor.

NOTE: The cost of removing trees or limbs which have caused trouble in aerial wire or cable pairs as a result of damaging plant, such as breaking through the line, chafing through or breaking through cable sheath, etc., and the cost of tree trimming and brush cutting in connection with rearrangements and changes should be included in this SRC. The cost of trimming trees to protect existing drop wires should be included in the appropriate cable maintenance SRC.

2.2.4 Reporting to FRC 1M includes labor and minor items of material associated with repairs, rearrangements and changes, and any other costs appropriately chargeable to expenses, including Telco labor for ordinary repairs.

3. **ACCOUNT 6421, AERIAL CABLE EXPENSE**

3.1 This account includes the expenses associated with maintaining aerial cable.

3.2 This account includes the cost of (a) routine inspection and maintenance of aerial cable plant, and (b) maintenance of aerial cable plant in the course of clearing trouble. The account should include the cost of transferring drop and block wires or aerial wire from one aerial cable pair to another and cross-connection work in aerial cable terminals when such transfers and cross-connections are made in the course of clearing or repairing cable pairs in trouble or in restoring service to lines or circuits affected by such trouble. It also includes amounts which are reimbursements for maintenance of aerial cable plant rented to other telephone companies.

3.3 This account also includes the cost of rearrangements and changes incurred while working on aerial cable plant. It includes the cost of changes in location and of changes in type of items in good condition (that is, items which would not be replaced if no improved or more suitable type existed), except for the cost of units of property replaced.

D

52-2

INDEX

1. GENERAL

These accounts are used to record the cost of performing customer-related marketing and service related activities. Expenses to be recorded in the Customer Operations Accounts reflect the costs of or are associated with, functions performed by people, irrespective of the organization in which any particular function is performed.

2. ACCOUNT 6610, MARKETING

2.1 This account shall be used to summarize for reporting purposes the contents of Accounts 6611 through 6613.

2.2 The Marketing function is defined as anticipating, stimulating, and satisfying potential and existing customer demand for products and services.

2.3 The Marketing functions include the following types of work:

- Product Management
- Sales
- Sales Advertising and Promotions

2.4 Account 6611, Product Management, Account 6612, Sales and Account 6613, Product Advertising include costs associated with the performance of basic functions such as tariff writing, pricing analysis, competitive analysis, premise sales, etc. Also included are organizational support functions such as personnel administration, administrative planning, office services, results analysis, data systems support incurred on behalf of basic functions.

Q-3 P1

3. ACCOUNT 6611, PRODUCT MANAGEMENT

3.1 This account includes costs incurred in performing administrative activities related to marketing products and services. This includes competitive analysis, product and service identification and specification, test market planning, demand forecasting, product life cycle analysis, pricing analysis, and identification and establishment of distribution channels.

3.2 Representative work functions include, but are not limited to, the following:

(a) Defining generic market revenue objectives and developing key performance indicators to measure results
(b) Providing forecasts of products/service demands to be used by market and product planners
(c) Performing an analysis of the external marketing environment and delivering competitive analysis scenarios
(d) Writing, developing, and interpreting tariffs (except special assemblies)
(e) Participating in and/or coordinating market/product team activities
(f) Analyzing costs and developing general product rates/prices
(g) Developing Product Plans for new products or significant enhancements of existing products

4. ACCOUNT 6612, SALES

4.1 This account shall include costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

4.2 Representative work functions include, but are not limited to, the following:

(a) Contacting customers for the purpose of selling products/services
(b) Assisting Account Executives with customer sales presentations
(c) Conducting and evaluating training programs for Account Executives
(d) Providing technical expertise to evaluate customer specific requirements
(e) Preparing sales orders and records

52-3 P2

5. ACCOUNT 6613, PRODUCT ADVERTISING

5.1 This account shall include expenses incurred for commercial advertising activities in developing and implementing promotional strategies to stimulate the purchase of products and services. This excludes nonproduct-related advertising, such as corporate image, informative advertising, stock and bond issue and employment advertisements, which shall be included in the appropriate functional accounts.

5.2 Representative work functions include, but are not limited to, the following:

(a) Developing brochures and promotional material designed to aid in the promotion of products/services
(b) Developing and implementing market promotions and communications
(c) Conducting seminars for the purpose of promoting new-products/services

6. ACCOUNT 6620, SERVICES

6.1 This account shall be used to summarize for reporting purposes the contents of Accounts 6621 through 6623.

The service function is defined as assisting customers and documenting usage of products and services. This excludes trouble reporting and resolution, which are Plant Operations functions.

6.2 The Services functions include the following types of work:

- Call Completion Services
- Directory Assistance
- Directory Publishing Services
- Customer Accounting Operations
- Residence Service Center Operations
- Customer Instruction Services
- Public Service Center Operations
- Coin Collection and Counting
- Business Service Center Operations

7. ACCOUNT 6621, CALL COMPLETION SERVICES

7.1 This account includes the costs incurred in helping customers place and complete calls, except directory assistance. This includes handling and recording; intercept; quoting rates, time and charges; and all other activities involved in the manual handling of calls.

52-3 p3

7. **ACCOUNT 6621, CALL COMPLETION SERVICES** (Continued)

7.1.1 This account includes the General Supervision salary, office, travel, and other expenses of managers, superintendents, and others while engaged in the general supervision of operator services. Also included are the salaries and expenses of the staffs and office forces who are directly supportive to general supervision work. Typical functions include administration methods, results, budgeting, personnel, force administration, and service evaluation staff. This account includes the cost of operators to serve at attended pay stations.

7.1.2 This account includes the Service Evaluation salary, office, travel and other expenses of employees while engaged in evaluating the handling of traffic, in summarizing these evaluations or in directly supervising such work.

7.1.3 This account includes the Operating salary, travel and other expenses of employees while engaged in such activities as quoting toll rates and charges, rating and sorting tickets as necessary for the handling of traffic, listening-in work in connection with coaching operators, helping customers to place and complete calls (excluding directory assistance), together with the incidental recording and adjusting of customers' complaints and all other activities involving manual handling of calls.

7.1.4 This account includes the salary, travel and other expenses of all clerical employees engaged in functions such as billing service and other operator service office clerical activities.

7.1.5 This account includes the Training salary, travel and other expenses of employees whose normal expense account is Account 6621 while supervising, conducting or receiving training designed for the specific purpose of directly improving the employee's performance in the execution of their basic job. Also included are department and interdepartmental training programs such as general education in business subjects. Time of instructors devoted to preparation for teaching and review of lecture notes is also included as is clerical support of a centralized training facility or clerical support of the instructor.

8. **ACCOUNT 6622, NUMBER SERVICES**

8.1 This account shall include costs incurred in providing customer number and classified listings. Includes preparing or purchasing, compiling, and disseminating those listings through directory assistance or other means.

52-3 p4

Southern Bell Telephone & Telegraph KW 10/18/95
Accounts & Sub. Records
PBL TYE 12/31/94 10/17

8. **ACCOUNT 6622, NUMBER SERVICES** (Continued)

8.1.1 6622.1000, Directory Expenses

This account category includes expenses incurred in preparing copy, printing, binding, and distributing directories. It shall include also the cost of directories of other companies purchased for the use of the company or for distribution or sale to its customers. This subsidiary record category shall be credited with amounts received as salvage on old directories.

NOTE A: Receipts from the sale or furnishing of new directories, either of a company's own issue or directories purchased from others, shall be credited to Account 5230.

8.1.2 6622.2000, Directory Assistance

Includes costs incurred in providing customer number listings through directory assistance or other means.

9. **ACCOUNT 6623, CUSTOMER SERVICES**

9.1 This account includes costs incurred in establishing and servicing customer accounts. This includes:

(a) Initiating customer service orders and records.

(b) Maintaining and billing customer accounts.

(c) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustments of bills.

(d) Collecting and reporting pay station receipts.

(e) Instructing customers in the use of products and services. This includes informative advertising which instructs and informs customers about products and services.

(f) Public Telephone Commissions.

(g) Collection Shortages

(h) Message investigation such as activities of the Message Investigation Center (MIC)

P5

52-3

6700

INDEX

1. GENERAL

1.1 These accounts are used to record the cost of performing executive/planning activities and general/administrative activities. Expenses to be recorded in the Corporate Operations accounts reflect the costs of, or are associated with, functions performed by people, irrespective of the organization in which any particular function is performed.

2. ACCOUNT 6710, EXECUTIVE AND PLANNING
SRC 6710.0000

2.1 This account shall be used to summarize for reporting purposes the contents of Accounts 6711 and 6712.

2.2 Executive and Planning is the function of providing overall direction to an entity or to a major geographic subdivision of the entity.

3. ACCOUNT 6711, EXECUTIVE
SRC 6711.0000

3.1 This account includes costs incurred in formulating corporate policy and in providing overall administration and management. Included are the pay, fees and expenses of boards of directors or similar policy boards and all board-designated officers of the entity and their office staffs, e.g., secretaries and staff assistants.

524 p1

4. **ACCOUNT 6712, PLANNING**
SRC 6712.0000

4.1 This account includes costs incurred in developing and evaluating long-term courses of action for the future operations of the entity. This includes performing corporate organization and integrated long-range planning, including management studies, options and contingency plans, and economic strategic analysis.

5. **ACCOUNT 6720, GENERAL AND ADMINISTRATIVE**
SRC 6720.0000

5.1 This account shall be used to summarize for reporting purposes the contents of Accounts 6721 through 6728.

5.2 General and Administrative is the function of providing various support services to the entire entity or to a major geographic subdivision of the entity. It also includes costs not related to any other specific function.

6. **ACCOUNT 6721, ACCOUNTING AND FINANCE**
SRC 6721.0000

6.1 This account includes costs incurred in providing accounting and financial services. Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting (revenue requirements, separations, and settlements) maintaining and billing non-customer accounts, tax accounting, internal and external auditing, capital and operating budget analysis and control, and general accounting (accounting principles and procedures, journals, ledgers, and financial reports). Financial services include banking operations, cash management, benefit investment fund management (including actuarial services), securities management, debt trust administration, corporate financial planning and analysis, and internal cashier services.

7. **ACCOUNT 6722, EXTERNAL RELATIONS**
SRC 6722.0000

7.1 This account includes costs incurred in maintaining relations with government, regulators, other companies and the general public. This includes:

(1) Advertising to present a corporate image, rather than to sell specific services or products. (Note also Account 6613, Product Advertising.)

(2) Reviewing existing or pending legislation. (See also Account 7370, Special Charges.)

52-A p2

7. **ACCOUNT 6722, EXTERNAL RELATIONS** (Continued)

(3) Preparing and presenting information for regulatory purposes, including tariff and service cost filings, dockets and other formal hearings, and obtaining radio licenses and construction permits.

(4) Performing public relations activities.

(5) Administering other external relations, including negotiating contracts (note also Account 6725, Legal), with telecommunications companies and other utilities, businesses and industries. This excludes sales contracts. (Note also Account 6612, Sales.)

(6) Administering investor relations.

8. **ACCOUNT 6723, HUMAN RESOURCES**
SRC 6723.0000

8.1 This account includes costs incurred in performing personnel administration activities. This includes:

(1) Equal Employment Opportunity and Affirmative Action Programs.

(2) Employee data for forecasting, planning and reporting.

(3) General employment services.

(4) Occupational medical services.

(5) Job analysis and salary programs.

(6) Labor relations activities.

(7) Personnel development and staffing services, including counseling, career planning, promotion and transfer program.

(8) Personnel policy development.

(9) Employee communications.

(10) Benefit administration including benefit plan management functions, general medical services and administration, trustees services, and fund insurance premiums.

(11) Employee activity programs.

(12) Employee safety programs.

(13) Non-technical training course development and presentation.

52-A
P3

8. **ACCOUNT 6723, HUMAN RESOURCES** (Continued)

8.2 Incidental expenses borne by the Company in sending employees to medical offices or other medical examiners, other than those specifically authorized as benefit plan payments or other benefit payments, should be charged to the appropriate functional expense account of the employee.

9. **ACCOUNT 6724, INFORMATION MANAGEMENT**
SRC 6724.0000

9.1 This account includes costs incurred in planning, developing, testing, implementing and maintaining data bases and application systems for general purpose computers. This account also includes the purchase and maintenance of all software for general purpose computers with the exception of operating systems included under Accounts 2124 and 6124.

10. **ACCOUNT 6725, LEGAL**
SRC 6725.0000

10.1 This account shall include the pay and expense of employees responsible for and other costs incurred in providing legal services. This includes conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. Also included are court costs, filing fees, and the costs of outside counsel, depositions, transcripts and witnesses. Provides legal counseling, handling and litigation of matters involving patents, trademarks, copyrights, patent license agreements, and proprietary information.

11. **ACCOUNT 6726, PROCUREMENT**
SRC 6726.0000

11.1 This account shall include costs incurred in procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.

12. **ACCOUNT 6727, RESEARCH AND DEVELOPMENT**
SRC 6727.0000

12.1 This account shall include costs incurred in making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use.

12. **ACCOUNT 6727, RESEARCH AND DEVELOPMENT** (CONT'D)

12.2 This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

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13. **ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE**
SRC 6728.0000

13.1 This account shall include costs incurred in performing general administrative activities not provided for in other accounts. This includes providing general reference libraries, food services (e.g., cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported. Additional SRCs are provided in the following paragraphs.

13.2 6728.1000, Benefit Expenses

13.2.1 6728.1100, Benefit Plan Payments (Excluding Payments From Funds)

This SRC includes benefits payable under provisions of the Regional Pension Plan (RPP), Regional Management Pension Plan (RMPP), (other than service pension and death benefits paid from the Pension Funds) Senior Management Non-Qualified Pension Plan, Mid-Career Pension Plan and Sickness and Accident Disability Benefit Plan (SADBP), excluding those payments required under law which offset Benefit Plan Payments.

This includes:

(1) Accident Disability Expenses - On Duty Accidents

(2) Accident Disability Benefits - On Duty Accidents

(3) Sickness Disability Benefits

52-1
P5

13. ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE (CONT'D)

13.2.1 6728.1100, Benefit Plan Payments (Excluding Payments From Funds) (Continued)

(4) Death Benefits

(5) Reimbursements to BellSouth Corporations and Bell Communications Research, Inc.

NOTE: Payments for first seven days absence due to sickness are to be charged to the appropriate functional expense account.

13.2.2 6728.1200, Other Benefit Payments - Active Employees

This SRC includes benefit payments not provided for under the RPP, RMPP, and SADBP, made to or on behalf of active employees i.e., employees not retired from active service on account of age, length of service, or disability. Benefit payments chargeable to this SRC include doctors' fees, hospital, and similar expenses of active employees paid by the Company for the benefit of active employees. This includes:

(1) Supplementary Sickness Payments

(2) Other Sickness Payments

(3) Payments during Governmental Service

(4) Miscellaneous

13.2.3 6728.1300, Other Benefit Payments - Retired and Separated Employees

This SRC includes benefit payments, not provided for under the Regional Pension Plans, made to or on behalf of employees retired from active service on account of age, length of service, or disability. Benefit payments chargeable to this SRC include doctor's fees, hospital, and similar expenses paid by the Company for the benefit of retired employees. This includes:

(1) Supplementary Payments

(2) Special Pension Payments

(3) Medicare Reimbursements

(4) Long Term Disability Plan (salaried employees)

(5) Long Term Disability Plan (non-salaried employees)

(6) Miscellaneous Relief Payments

52-4
P6

13. **ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE** (Continued)

13.2.4 6728.1400, Group Insurance - Retired and Separated Employees

This SRC includes payments made to insurance companies representing the cost to the Company of providing insurance protection to retired and separated employees. This includes:

(1) Group Life Insurance

(2) Dental Expense Plan

(3) Medical Expense Plan

(4) Other

13.2.5 6728.1500, Rehabilitation - Active Employees

This SRC includes costs associated with rehabilitation for active employees for benefit cases covered under the Sickness Plan.

13.2.6 6728.1600, Rehabilitation - Retired and Separated Employees

This SRC includes rehabilitation costs for retired and separated employees

6728.1610, Long Term Disability Plan
6728.1620, Disability Pension

13.2.7 6728.1900, Other Benefit Expense

13.3 6728.2000, Accidents and Damages

This SRC includes expenses not provided for elsewhere, on account of personal injury or personal property damage in connection with the Company's telecommunications operations.

When an admitted liability arises because of an accident or damage, any portion of such liability, estimated if not known, chargeable to this subsidiary record category. (i.e., the amount in excess of the liability insured) shall be charged hereto and credited to Account 4360, Other Deferred Credits. When an estimated liability has been so charged to this subsidiary record category, appropriate adjustments shall be made between this subsidiary record category and Account 4360 when the extent of the liability has been definitely ascertained.

52-A

13. **ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE** (Continued)

13.4 6728.3000, Insurance

This SRC includes the costs connected with insurance coverage to protect the Company against losses and damages arising out of its operations which are not provided for elsewhere.

NOTE: Cost of passenger liability and property insurance associated with aircraft should be charged to Account 6113, Aircraft Expense.

13.5 6728.4000, General Security

This SRC includes the costs of coordinating all Company efforts in the protection of Company personnel, revenue, service, property and other assets from assault, theft, fraud, malicious damage, or other criminal or quasi-criminal acts. Also included are the costs of coordinating all Company efforts to prevent the occurrence of such losses.

13.6 6728.5000, Centralized Services

13.6.1 This SRC includes costs associated with administrative and support activities performed for the corporation in general on a centralized basis. These consist of maintaining general reference libraries, reprographics, word processing, records systems, conference, travel, food services, and centralized data input operations. Also included are the costs for such mail and distribution services as primary mail handling, distribution preparation, secondary mail, motorized mail, messenger service and freight movement.

NOTE: Costs associated with data input operations dedicated to a specific function should be charged to the benefitting functional expense account, even when the operation is conducted in a centralized location.

13.6.2 This SRC also includes centralized administrative functions related to automotive and aircraft operations which are performed on a centralized basis for the company.

13.6.3 This SRC includes the salaries and other expenses of administrative service employees primarily engaged in the operation of a centralized office supplies distribution center, e.g., activities such as storing and distributing office supplies, maintaining inventory controls, and direct purchasing of office supplies.

13.6.4 It includes the costs associated with centralized coordination of furniture and office equipment arrangements and inventory, interior planning and design and coordination of office moves.

152

13. **ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE** (Continued)

13.6.5 It also includes the operation of and planning for company communications and advanced office systems equipment. Corporate Communications consulting costs, telecommunications services such as WATS and off-network toll charges are also included in this SRC.

NOTE: The costs for installation, rental, repairs, and rearrangements of furniture, office equipment, and company communications equipment shall be included in the appropriate plant specific operations expense account.

13.7 6728.7000, Intracompany Investment Compensation

13.7.1 This SRC reflects for each state a net of compensation and the costs assigned to that state by other states. For the Company this will always be a zero balance.

13.7.2 6728.7100, Gross Debit

This SRC includes as a debit, amounts charged to a state for its appropriate share of applicable intracompany investment compensation costs.

13.7.3 6728.7200, Gross Credit

This SRC includes as a credit, the amount of intracompany investment compensation assigned to a particular state.

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13.8 6728.9000, Other General and Administrative

13.8.1 This SRC includes all operating expenses not chargeable elsewhere, such as:

(1) Any definitely known amounts of losses of revenue collections due to fire or theft, (a) at customers' coin box stations, (b) at public or semipublic telephone stations, (c) in the possession of collectors enroute to collection offices, (d) on hand at collection offices, and (e) between collection offices and banks.

52-1
p'

Southern Bell Telephone & Telegraph
Accounts + Subsidiary Records Categories
TYE 12/31/94

KW 10/18/95
GC 10/17/95
PBC

13. **ACCOUNT 6728, OTHER GENERAL AND ADMINISTRATIVE** (Continued)

(2) Reasonable costs borne by the Company with respect to activities conducted by the Telephone Pioneers when such activities are of a general character, e.g., the Company's portion of the cost of the annual General Assembly of the Telephone Pioneers of America. Costs which are not general in nature should be charged to the expense appropriate for the department incurring the cost.

(3) Payments made to independent companies (including other Bell operating companies) under extended area service (EAS) agreements and payments made between states associated with cross-boundary serving arrangements.

14. **ACCOUNT 6790, PROVISION FOR UNCOLLECTIBLE NOTES RECEIVABLE**
SRC 6790.0000

14.1 This account shall be charged with amounts concurrently credited to Account 1200, Notes Receivable or 1201, Notes Receivable Allowance, when such allowance is maintained.

P10

52-4

6122

9. ACCOUNT 2122, FURNITURE

SRC 2122.0000

9.1 This account includes the average cost of furniture in offices, storerooms, shops, hotels and all other quarters. This account also includes the original/actual cost of objects which possess aesthetic value, are of original or limited edition, and do not have a determinable useful life.

NOTE A: The cost of repairs to furniture and artworks, including the cost of replacing component parts of items, such as the replacement of desk tops, should be accounted for as expense and charged to Account 6122.

NOTE B: The cost of any furniture item permanently attached to and constituting a part of a building (not merely fastened in place) is to be classified to Account 2121, Buildings.

9.2 The following subsidiary record categories and field reporting codes have been established for this account.

9.2.1 SRC 2122.1000, Artworks FRC 130C

This subsidiary record category includes the cost of objects possessing aesthetic value that are of original or limited edition and which do not have a determinable useful life.

<u>Items</u>

Art objects: paintings, etchings, photographs, sculptures, tapestries, woodcuts, statues, etc.

NOTE A: While the actual physical condition of the property may influence the value placed on the object, physical condition will not ordinarily limit or determine classification of objects to this subsidiary record category.

NOTE B: Office accessories and decorations which do not qualify as artworks, e.g., framed commercial prints and other objects which are not original or limited editions, should be classified to SRC 2122.9000, Furniture - Other, or SRC 6122.2000, Furniture Expense.

52-5

1

9. **ACCOUNT 2122, FURNITURE** (Continued)

9.2.2 SRC 2122.3000 Embedded Investment in Individual Items of Small Value (CC Docket 87-135) FRC 331C

This FRC includes the embedded investment in individual items of furniture with an original cost of $500 or less, which was capitalized prior to January 1, 1989. This also includes any items costing between $200 and $500 that may have been capitalized during 1989. The investment in the SRC is not subject to normal retirement/depreciation accounting but rather is to be amortized over an eight year period in the manner described in CC Docket 87-135.

9.2.3 SRC 2122.9000, Other FRC 30C
Hotel Furnishings FRC 31C

This subsidiary record category includes the cost of furniture in offices, storerooms, shops, hotels and all other quarters. This subsidiary record category also includes investment in office accessories and decorations which do not qualify as artwork.

9.3 The following is a listing of items of the type identified as furniture. Such items costing in excess of $500 and having a service life of a year or more should be changed to SRC 2122.1000 or 2122.9000: such items costing $500 or less, or having a service life of less than one year, should be charged to SRC 6122.2000.

ITEMS

Beds
Bookcases
Cabinets
Cases, display
Chairs
Couches and sofas
Credenzas
Cubes - display, stack, storage
Desks
Drafting tables
Draperies
Lamps
Lockers
Modular furniture
Modular kiosks
Movable partitions
Ottoman
Piano
Planters
Racks - book, coat, hat, literature, magazine, sorting

9. ACCOUNT 2122, FURNITURE (Continued)

Rugs (purchased as individual items, each in its own size, shape and design, and which remain intact when moved to another location)
Shelving
Special cabinets (curios, wall units, etageres, media cabinets, video cabinet, Kardex key veyor cabinets, TV cabinets, china cabinets, Lektrievers, plat cabinets, computer data cabinets, Novak conveyors, system display board, Cendex file cabinets, display cabinets, customized cabinets, etc.)
Stands - machine, plant, smoking, television, typewriter, umbrella
Tables - conference, dining, folding, lounge, stack
Wardrobes
Televisions - in Hotel rooms

NOTE A: Built-in custom low-height partition installations, where physical attachment to the floor or ceiling is required for stability or safety, shall be charged to Account 2121, Buildings.

NOTE B: Movable partitions which extend from floor to ceiling shall be included in Account 2121, Buildings.

9.4 RETIREMENT UNITS - In order to avoid undue refinement in accounting for items of depreciable telecommunications plant, the major items of property have been designated as retirement units. Any part or element of plant not designated as a retirement unit is considered as a minor item. Section 2, Part A of this instruction includes guidelines for accounting for retirement units and minor items. Retirement units for plant included in Account 2122, Furniture are shown below.

Each complete item of other furniture, the original cost of which was charged to this account, such as:

A bin or counter
A cabinet
A chair
A couch or sofa
A desk
A table

NOTE: See paragraph on "Plant Retired" in Part A of this section for instructions on accounting for disposition of artworks.

(3)

Southern Bell Telephone & Telegraph
Accounts & Subsidiary Records
PBX TYE 12/31/94

8. **ACCOUNT 6121, LAND AND BUILDING EXPENSE** (Continued)

8.3.3 FRC 110M should be charged with all expense type costs associated with computers that are dedicated to building operations and included in SRC 2121.1000.

8.3.4 Costs chargeable to Account 6121 not includable in FRCs 10R, 10M and 110M should be reported to the appropriate special purpose function code as outlined in the FASCode Manual.

9. **ACCOUNT 6122, FURNITURE AND ARTWORKS EXPENSE**
SRC 6122.0000

9.1 This account includes the cost of installation, repair, rearrangements and changes of furniture and artworks included in Account 2122; the cost of renting this same type of equipment; and transportation charges for relocation of furniture, both capital and expense items.

9.2 This account also includes individual items of furniture and artwork of small value ($500 or less) or having a service life of less than one year. (A&SRC 2-C, Paragraph 9.3, contains a representative listing of equipment includable in this account.)

NOTE A: Costs associated with centralized interior planning and design and moves coordination shall be classified to Account 6728, Other General and Administrative.

NOTE B: This account does not include the cost of office accessories and supply items (e.g., letter trays, tape dispensers, easels). Such items should be charged to the appropriate functional expense account of the user organization.

9.3 Expenses charged to Account 6122 shall be separated by subsidiary record categories, as follows:

(1) 6122.1000, Artworks Expense — FRC 130M

This SRC includes expenses related to investment in subsidiary record category 2122.1000, Artworks.

NOTE A: Items costing $500 or less that would otherwise be classified as artwork should be charged to SRC 6122.2000 and not SRC 6122.1000.

(2) 6122.2000, Furniture Expense — FRC 30M, 31M,

This SRC includes all furniture expenses not includable in subsidiary record category 6122.1000, Artworks. Expenses associated with hotel furnishings are to be charged to FRC 31M; all other expenses should be charged to FRC 30M.

52-5

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: AUG 24, 1995
AUDITOR: RKY

WP NO 57

THIS SECTION IS TO SUMMARIZE THE RESTRUCTURE ISSUE.

THERE ARE 3 AREAS TO DISCUSS.

57-1
1. THE CONCEPT OF RESTRUCTURE AND HOW SHOULD BE HANDLED ACCORDING TO FCC OR GAAP OF FPSC. THIS IS FROM C&L WORKPAPERS.

57-2
2. THE COPS ENTRIES TO BE AUDITED. WE ARE AUDITING THE COPS RESTRUCTURE ENTRIES BECAUSE IN OUR SAMPLE ACCOUNT 6724 PER MR DID NOT AGREE WITH OUR ELECTRONIC DATA FROM SBT. THE DIFFERENCE WAS 5.3 MILLION AND THESE WERE COPS ENTRIES. ENTRIES MADE AFTER THE MR LEDGER IS RUN, THEREFORE, NOT INCLUDED IN THE SAMPLE ITEMS TO BE SELECTED. ~~FROM WP 43~~ (WP43) There is a disclosure re COPS entries & a disclosure of the total amount for restructure (57-2)

57-3
3. THE ERROR MADE ON THE MR FR LEDGER RE RESTRUCTURE AND THE CORRECTION THAT HAD TO BE MADE TO BALANCE THE LEDGER. FROM WP 12-5,PG 2

CONCLUSIONS ARE IN EACH SECTION.

THIS PAGE WAS A COPY OF EXTERNAL AUDITORS' WORKPAPERS

REMOVED AS PROPRIETARY AND CONFIDENTIAL DATA

57-1

p1-p3

BINDER 10 OF 14 INTERNAL AUDIT

C & L CONCLUDED THAT THE COMPANY HAS AN EFFICIENT AND COMPETENT INTERNAL AUDIT DEPT AND AFTER REVIEWING VARIOUS REPORTS ISSUED NOTED NO FINDINGS THAT COULD HAVE MATERIAL IMPACT ON FIN. STATMENTS.

BINDER 11 OF 14 RESTRUCTURING-EXTERNAL WORKPAPERS

AT 12/31/93, THRE REMAINING RESTRUCTURING RESERVE WAS APPROX 1.083 BIL., DURING 1994, APPROXIMATELY $468MM OF THE RESERVE AMOUNT WAS EXPENDED, LEAVING A BALANCE AT 12/94 OF 615 MM . ALSO DURING 1994 THE PLAN COMPONENTS WHICH SUPPORT THE RESERVE UNDERWENT FURTHER REFINEMENT. FOR SOME PLANS, THE CO DETERMINED THAT IT WOULD NOT COST AS MUCH TO MEET THE OBJECTIVES AS ORIGINALLY ESTIMATED AND FOR OTHERS WIT WOULD COST MORE. ALSO IN PRIOR YEAR MAP THERE WERE SYSTEMS COSTS THAT HAD BEEN INCLUDED IN THE RESERVE TWICE BUT THSE WERE OFFSET BY THE SALARY AND WAGE SAVINGS WHICH HAD BEEN NETTED AGAINST SALARY AND WAGE COSTS INADVERTENTLY.

THE CO DIVIDED IN TO 2 SEGMENTS, THE ORIGINAL RESERVE AND THE ADDON PHASE SHICH WOULD ADDITIONAL HEADCOUNT REDUCTIONS IN 1996 AND AFTER. THROUGH THIS ANALYSIS, THE CO ESTIMATED THAT THE ENTIRE RESERVE BALANCE AT 12/94 WOULD BE EXPENDED IN 95, THUS, THE 615 MM WAS RECLASSED TO CURRENT. THE PHASE 2 PROJECTS ARE ESTIMATED TO COST AN ADDITIONAL 500MM AND INCLUDE ADDITIONAL HEADCOUNT REDUCTIONS COSTS, SYSTEMS COSTSAND IMPLEMENTATION COSTS. THESE HAVE NOT BEEN ACCRUED AT 12/94

EITF NO 94-3 WAS ISSUED WHICH COMMUNICATED THE CONSENSUS REACHED REGARDING LIABILITY RECOGNITION AND DISCLOSURE FOR RESTRUCTURING AND OTHER COSTS TO EXIT AN ACTIVITY. THIS CONSENSUS WAS SIGNIFICANTLY DIFFERENT TO THE PRACTICES IN PLACE IN 1993. THE SEC STATED THAT REGISTRANTS THAT HAVE OUTSTANDING PRE-CONSENSUS LIABILITIES FOR RESTRUCTURING AND SIMILAR CHARGES SHOULD ENSURE THAT FILINGS INCLUDE SUFFICIENT EXPLANATION OF THE NATURE AND AMOUNTS OF MATERIAL COMPONENTS OF THE LIABILITY, THE EFFECTS OF THE RESTRUCTURING PLAN ON CURRENT AND FUTURE REPORTED RESULTS AND LIQUIDITY.

THE SEC ALSO STATED THAT IN THE PERIODS AFTER A RESTRUCTURING HAS BEEN RECOGNIZED, MATERIAL CHANGES IN THE ACCRUED BALANCES OF EACH SIGNIFICANT COMPONENT OF THE CHARGE SHOULD BE DISCLOSED IN THE FINANCIAL STATEMENTS. AMOUNTS INCURRED IN CONNECTION WITH THE PLAN SHOULD BE CHARGED TO THE LIAB ONLY IF SPECIFICALLY CONTEMPLATED IN THE ESTIMATION OF THE LIABILITY, OTHERWISE CHARGED DIRECTLY TO EXPENESE WITH APPROPRIATE EXPLANATION IN MD&A.

IF A CHANGE IN ESTIMATE, THEN YOU FOLLOW CHANGE OF ESTIMATE ACCOUNTING APB 20 BUT THE PRECONSENSUS RULES ARE STILL IN EFFECT. IF A CHANGE IN PLAN, THE RESERVE MUST BE ESTIMATED USING THE EITF NO 94-3.

57-1
1

(1) 2 (5)

COMPANY: SOUTHERN BELL
TITLE: REVIEW OF COOPERS AND LYBRAND WORKPAPERS Financial
TEST YEAR: 1994 - -
AUDITOR: KATHY WELCH
DATE: JUNE 19, 1995

BINDER 2 FINANCIAL AUDIT

PER CASH FLOW STATEMENT, THE COMPANY HAD 3.8 MIL IN ABANDONMENT OF ASSETS. ABOVE OR BELOW THE LINE?

CO HAD A RESTRUCTURING ACCRUAL THAT CHANGED EXPENSES FROM 93-94 BY 19.7%-RECOVERABLE?

SHARING ACCRUAL UNDER FCC PRICE CAP PLAN INCREASED FROM 41.7 TO 141.6 IN 1994, INCREASE OF 239.6%, RESTRUCTURING ACCRUAL WENT DOWN IN LIABILITIES FROM 570 TO 0 IN 1994, OTHER EXPENSES WENT UP. NOTE STATED THE PRIMARY INCREASE IS FOR 40M IN HEALTH VEBA AND 20 M OF INTERSTATE ACCRUAL FOR YEARS PRIOR TO 94 AND 10M FOR CATASTRPHIC ACCRUAL IN FL.

3 RBOCS HAVE DISCONTINUED SFAS 71, 4 HAVE NOT.(BST. US WEST STATED THE REASON FOR DISCONTINUANCE WAS THAT COMPETITION, MARKET CONDITIONS AND THE DEVELOPMENT OF BROADBAND TECHNOLOGY, MORE THAN PRICES ESTABLISHED BY REGULATORS, WILL DETERMINE THE FUTURE REVENUES. FOR ALL 3 COMPANIES, REGULATED ASSETS AND LIABILITIES WERE WRITTEN OFF AND PROPERTY, PLANT AND EQUIPMENT WERE WRITTEN DOWN SIGNIFICANTLY BECAUSE OF IMPAREMENT. BST WOULD BE REQUIRED TO DISCONTINUE IF ANTICIPATED LEVELS OF COMPETITION NO LONGER APPLY IF BST IS SUCCESSFUL IN ALTERING THE EXISTING REG. FRAMEWORK AND ACHIEVING PRICE REGULATION. ATLANTA, MIAMI, CHARLOTTE AND ORLANDO ARE AREAS WHERE COMPETITION IS THREATENING. THE COMPANY HAS ESTIMATED THE IMPACT IF REG. ACCT. STOPPED. PLANT REDUCED BETWEEN 4 AND 6 BILLION. Restructure

THE COMPANY BELIEVES THAT IT IS GOING TO EXHAUST THE RESERVE FOR RESTRUCTURING IN 1995. ADDITIONAL AMOUNTS ARE NEEDED TO ACHIEVE HEADCOUNT REDUCTIONS AND ADDITIONAL CONSOLITATIONS EXPECTED IN 1996 AND BEYOND. CANNOT BE ACCRUED UNTIL OFFERS HAVE BEEN EXTENDED.

BINDER 3 OF 14 FINANCIAL AUDIT 1ST QUARTER 10-Q

MAPS
CONTINGENCY EXPENSE 15MIL
CONTINGENCY PAYABLE 15MIL CREDIT
RECORDED AT BELLSOUTH CORP.
WHAT CONTINGENCY? ABOVE OR BELOW THE LINE?

IN FLA . ESTIMATED ANNUAL REVENUE REDUCTION OF 55MIL DUE TO ELIMINATION OF TOUCHTONE REVENUE IN LAST SETTLEMENT.

COMPANY: BST
TITLE: REVIEW OF EXTERNAL AUDITOR WORKING PAPERS
CAM AUDIT
PERIOD: FYE 12/31/94
DATE: JUNE 19, 1995
AUDITOR: RKY

WP NO

ADMINISTRATIVE BINDER = NO. 1.
Strategy

G. Restructuring Charge

See WP 12-5 for SBT correct to Surveillance 4 Report for restructure entries.

Per Financial Audit
Per FCC RAO letter 24, Accounting for Work Force Reduction Programs, "...carriers that are showing liabilities, and one time charges for work force reduction in their 10-K reports for 1993 should reflect the work force reduction in their 1993 ARMIS filings."
March 24, 1994

The FCC also recognizes that Part 32 requires change to accommodate the changing needs.

The recording of work force reductions shall be as follows:
Current portion of work force reductions = Account 4120 (Other accrued Liabilities) and the noncurrent portions = Account 4360 (Other Deferred Credits) and charge Account 7360 Other Non operating Income.

When expenses are actually paid for:

Debit to the Appropriate Part 32 expense account and credit cash or other appropriate account.

Then the liability established prior in 4120 and 4360 will be debited and Acccount 7360 will be credited. Per Patti 7360 below the line expense. — Per Chart of Acct Called Non operating Income

"...This accounting will recognize the liability consistent with GAAP, will show the effect of the restructuring on net income, and allow delayed recognition in the regulatory operating accounts until the detailed amounts are known and amounts have actually been paid."

Balance in 4360 that have to do with these entries should not be deducted from the rate base because it arose from charges to a below the line account.

Per CAM audit
In Dec 93, BST recorded a 1.1 billion restructuring charge.
Recorded for financial purposes; but not booked for regulatory books (MR basis).

Then FCC issued RAO 24 as above. Charge should be recorded below the lines and excluded for rate making purposes in year of accrual. The charges included in

COMPANY:	BST
TITLE:	REVIEW OF EXTERNAL AUDITOR WORKING PAPERS CAM AUDIT
PERIOD:	FYE 12/31/94
DATE:	JUNE 19, 1995
AUDITOR:	RKY

WP NO

ADMINISTRATIVE BINDER = NO. 1.
Strategy

regulatory accounts when expenses are incurred on cash basis and below the line charges reversed.

Get copy of C&L summary to see exactly where C&I booked for 1993.

In 1994 – – 441 million of restructuring expenses were incurred. C&L reviewed to determine if appropriate charged to reserve. C&L determined that 8 million should not have been charged to reserve.

The charges that were recorded correctly in 1994 are as follows.

Systems	170 million	Per Sharon Spears, out of 441, 8mm should
separations/relocation	134 million	not be part of restructure. Company did not
implementation	137 million	want to make the entry so C&L SUD.
	---------	
	441 million	

These charges were appropriately debited to operating expenses and credited to the below the line account which had been used in 1993. This is in accordance with RAO 24.

RISK ASSESSMENT:

C'&I PERFORMED AN ANALYSIS OF 1993 AMOUNTS
Requested copy of risk analysis of 1993 amounts.

SBT

PSC Staff Proposal Notes
from C&L Workpapers re
Restructure Exp.

RJ 8/25/95

COMPANY: BST
TITLE: REVIEW OF EXTERNAL AUDITOR WORKING PAPERS
CAM AUDIT
PERIOD: FYE 12/31/94
DATE: JUNE 19, 1995
AUDITOR: RKY

WP NO

ADMINISTRATIVE BINDER = NO. 1.
Strategy

SUMMARY OF UNADJUSTED DIFFERENCES:

There are 15 Unadjusted differences. Requested copies of all.
The largest ones were for the Restructuring Accrual which is No 1. This has the impact of crediting the restructing liability and debiting below the line expense accounts.

Adj no 3 has to do with Telephone Plant in Service a debit the assets and credit the deprec exp and cost of sales.

PSc Auditors to follow up on these two adjustments.
Look under Binder below for the back up support.

57-1
1

5 & 5

SBT

Actual C+L Workpapers
re: Restructure

Pg 8/25/95

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57-1
2

FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

IN REPLY REFER TO:
1600E

RAO Letter 24
DA 94-268
Released: March 24, 1994
Adopted: March 24, 1994

Responsible Accounting Officers;

Re: Accounting for Work Force Reduction Programs

Recently, it has come to our attention that there is a lack of uniformity among the carriers in accounting for work force reduction programs under Part 32. Several carriers have announced work force reduction programs in 1993 and have indicated that they plan to record the entire effects on their 1993 SEC Form 10-K filing in conformance with GAAP. Some of these carriers propose to follow this same accounting under Part 32 while others propose to account for these programs under Part 32 as the programs are implemented. The reason for this letter, therefore, is to establish uniformity in accounting for these work force reduction programs and to remind carriers of the Commission's policy with respect to the application of GAAP under Part 32. The accounting reflected herein should be reported in the ARMIS filings that are due at the Commission on or before April 1, 1994.

The Commission's policy on GAAP is set forth in Section 32.12(a) of its rules. This Section states that "The company's financial records shall be kept in accordance with generally accepted accounting principles to the extent permitted by this system of accounts." Thus, it is our belief that if a carrier is recording an event for financial reporting purposes pursuant to GAAP, then the carrier should also record this event for Part 32 federal accounting purposes unless Part 32 prohibits the action or we have specifically advised the carrier to do otherwise.

The Commission's policy on new GAAP standards is set forth in Section 32.16(a) of its rules. This Section states that "[The company's records and accounts shall be adjusted to apply new accounting standards prescribed by the Financial Accounting Standards Board or successor authoritative accounting standard-setting groups, in a manner consistent with generally accepted accounting principles. Commission approval of a change in accounting standard will automatically take effect 90 days after the company informs this Commission of its intention to follow the new standard, unless the Commission notifies the company to the contrary...]."

The Commission's policy with respect to uniformity of accounting standards for the industry is contained in the GAAP Order.[1] The GAAP Order included the following statements demonstrating our intention to maintain uniformity of accounting standards for telephone companies:

> To promote the needed consistency and uniformity industry wide to properly carry out our regulatory responsibilities, we are applying the same accounting standards to all carriers.[2]

---

[1] Revision of the Uniform System of Accounts for Telephone Companies to Accommodate Generally Accepted Accounting Principles (Parts 31, 33, 42 and 43 of the Rules), CC Docket No. 84-469, 50 F.R. 48408 (November 25, 1985) (hereinafter GAAP Order).

[2] GAAP Order at 69.

1

32.2

Further information concerning the preparation, filing and indexing of audit working papers may be found in Accounting and Auditing Manual (AAM) section 32000.

PUR 803 REVISED 12/88

Confidential Treatment Requested by
Coopers & Lybrand L.L.P.
1100 Campanile Building
Atlanta, Georgia 30309
404/870-1100

571/391

Furthermore, in order to maintain control over the USOA so that uniformity is maintained for all carriers, the Commission will select the accounting method carriers are to use under GAAP when GAAP permits several accounting options. The carriers will use the accounting method selected by the Commission unless we grant them a waiver to do otherwise.[3]

Based on the above guidelines, we see no basis for carriers to give accounting recognition to work force reductions for Form 10-K purposes but not for Part 32 purposes. Since Part 32 does not specifically address work force reductions, the proper accounting should be determined by applying the criteria established under GAAP to the circumstances of the work force reduction. We see no way that the same GAAP criteria applied to the same facts can result in accounting recognition under GAAP in one instance and not another. Accordingly, carriers that are showing liabilities, and one time charges for work force reductions in their 10-K reports for 1993 should reflect the work force reduction in their 1993 ARMIS filings.

At the same time, we recognize that Part 32 accounting and reporting may require modification to accommodate the Commission's regulatory needs. We believe that the accounting for work force reductions is such a case. Carriers recording liabilities for work force reductions shall record such amounts in Accounts 4120, Other Accrued Liabilities, and 4360, Other Deferred Credits, for the current and noncurrent portions, respectively, and shall charge Account 7360, Other Nonoperating Income. When the restructuring expenses are actually paid or otherwise require Part 32 recognition (for example, adjustment of the transition benefit obligation for the reductions under SFAS 106), they will be charged to the appropriate Part 32 expense accounts with a credit to cash or other appropriate account. At the same time, the liability established in Accounts 4120 and 4360 will be debited and Account 7360 will be credited. This accounting will recognize the liability consistent with GAAP, will show the effect of the restructuring on net income, and will allow delayed recognition in the regulatory operating accounts until the detailed amounts are known and amounts have actually been paid. The balance in Account 4360 related to these entries should not be deducted from the ratebase because it arose from charges to a below the line account.

This letter is issued pursuant to authority delegated under §0.291 of the Commission's Rules, 47 C.F.R. §0.291. Applications for review under Section 1.115 of the Commission's Rules, 47 C.F.R. §1.115, must be filed within 30 days of the date of this letter. See 47 C.F.R. §1.4(b)(2).

If you have any questions, please contact Kenneth H. Ackerman at (202) 634-1861.

Sincerely,

Kenneth P. Moran
Chief, Accounting and Audits Division
Common Carrier Bureau

[3] Id. at 71.

32.2

Further information concerning the preparation, filing and indexing of audit working papers may be found in Accounting and Auditing Manual (AAM) section 32000.

PUR 803 REVISED 12/88

BST
Restructure Charges

Rs 9/8/95

FBC

REQUEST: Restructure Charges.

1. In the workpapers provided to us from C&L, re accounting for restructure, the following was discussed.

"Of the 1.1 billion accrued in 1993 for restructure, approximately $465 million was expended in 1994."

C&L workpapers also stated that $441 million of expenses were incurred (excluding expenditures at BST subs).

a. What is the difference between $468 and $441? Explain.

RESPONSE (1a): The difference between the $468 and the $441 is due to the exclusion of the following losses:

DataServ line of business operating loss -- $5 million
BCS loss on sale of National Accounts Division -- $22 million
27 million

468
441
27 million
57-1 p1.

REQUEST: 1. C&L also stated that of the $441 million, $8 million did not meet restructure criteria and included an unadjusted difference in their workpapers. See attached. (Pages 6 & 7).

a. Did BST make an adjustment for these items? If not, why not? If so, what is the amount for Florida, Florida intrastate, and how did it effect the surveillance report?

RESPONSE (1a): Restructure charges are recorded in accordance with the Stipulation and Agreement. Therefore, no adjustment was made for these items. Furthermore, the C&L entry would have no impact on the surveillance report since restructure expense and the expense accounts per the C&L entry are all "above the line". The restructuring accrual was made "below the line" for regulatory purposes. The C&L entry would impact financial reporting since all accounts are considered "above the line". Therefore, for financial reporting there would be no offsetting accrual for the $8 million of expenses not considered restructuring.

This explanation does not agree w/ FPSC Staff's Rec 57-1 & T Tax + conclusions

b. When adding up the unadjusted difference on Page 7 of the attached, the debits and credits do not match. The credits appear to be off for reg and non reg. Please explain.

RESPONSE (1b): The debits and credits do equal when the regulated and nonregulated parts of the entry are combined. The regulated and nonregulated expenses and liability were estimated by applying the nonregulated allocation percent of the account where C&L expected expenses to be driven. Allocating the liability in this way causes an out-of-balance condition if the entry is not considered in its entirety. Had this entry actually been made, it would have been adjusted so that balanced regulated and nonregulated entries could be made. No impact on Surveillance Report

57-1
4

SBC

Analysis of Restructure Entries

RB 9/8/95

WP 9/14/95

These entries are from WP 57-1 p1

below line 7370		Other Deferred Credits 4360		Other Accrued Liab 4120	
(1) 1.1 billion	(2) 468 M	(3) 468 M (4) 615 M 1.1 bill	1.1 bill (1)		615 M (4)

Expense Restructure		Exp Other	A/P	
				468 M (3)
(2) 414 M for SBT (2) 27 M for Non Reg Subs 468 M	(5) 8 M	(5) 8 M		

(1) To record accrued restructure exp in 1993 per FCC

(2) To record restructure expense incurred on a cash basis in 1994 in regulatory acct & credit below the line charges (7370) amount that belongs to SBT is $441 M.

(3) To record payment of 1994 costs incurred for restructure

(4) To record remaining accrual to current because SBC determined the remaining will be spent in 1995.

(5) To record the expense in 1994 that Jack says is not a restructure exp.

Conclusion: No impact on Surveillance Report exclusions but does change the amounts in restructure expenses where the analyst wanted disclosed — see WP 57-2 for disclosure

57-1
4-1

PBC 51.2

REQUEST:

Provide reason for each COPS entry in Dec 94 to Account 6724 as attached.

Provide reason for COPS entry in Dec 94 to Acct 6623 as attached.

For all entries explain what the charges are for and provide documentation of the charges (JE, voucher, etc.)

RESPONSE:

1. COPS entries to Account 6724:

a. $132,250 "To book Bellcore Tec undercovery accrual for Dec. 1994"

We have a contractual agreement with Bellcore Tec to send a minimum number of our employees to their training programs. Because we did not send enough people for training, we had to pay an additional amount per the contract. The above amount is the year-end accrual of our estimated liability. Corporate JE 1W and a copy of documentation is attached.

Note below

b. "Entry to correct accounts on restructuring expense"

51-2
2

$	87,573.44
	408,018.57
	40,331.61
	1,477,968.26
	3,208,568.89
$	5,222,460.77

A3-1 / 4-1 (COPS entries)

The above amounts are totals of various vouchered expenses for software maintenance, license fees, programming, and tools, all of which are part of the restructure costs. Copies of the vouchers are being provided, along with a listing giving individual explanations and showing the voucher amounts which make up each of the above totals.

(1) When the vouchered amounts were paid, the costs were charged to Account 6724. In late December, it was decided that some of these expenses pertained to subsequent periods, at which time a prepaid asset was

(note) See Conclusion on first page

Pg 1 of 2

SBT

Cops entry re restructure

RB 8/25/95

FPSC Staff Audit
1994 Surveillance Report
Item No. 25
July 11, 1995
Page 1 of 2

set up in Account 1330.9000 by the Cost Office. Entries to 6724 can only be done at Headquarters and then allocated to states by CSAP (Corporate State Allocation Process). Because the deadline for CSAP processing had passed for the month, the Cost Office could not book credits to 6724; therefore, the credit corresponding to the Account 1330.9000 debit was booked to Account 6728. (See two Florida General Purpose Forms dated 1/9/95.) Corporate Accounting then attempted to make a COPS entry to Debit 6728 and Credit 6724, thereby zeroing out the expenses which were reclassified to prepaid. However, the COPS entry debited 6724 and credited 6728 (see page 10 of the COPS entries for December). Therefore, we ended up with double credits to 6728 and double debits to 6724; the bottom line effect still nets to zero.

2. COPS entry to 6623:
$76,846.57 "Special Year end Accrual Reversed in January"

Total voucher was $265,079.58 in payment for purchase of calling cards for various states from Malco Plastics. The costs were incurred in December, but not paid at year-end. Florida's allocated share of the total is $76,846.57. Corporate JE 1Z and a copy of the invoice are attached.

Conclusion:

PSC Staff analysis of the above 3 entries shows that the net effect is 0. See S7-2.

The amounts of $5,222,460.77, per Co., do not belong in 1994 + pertain to subsequent periods.

Acct to 6724 is part of our Sample WP 44 - Need to add the attribute of whether the restructure charge pertains to 1994. When look at Sample also, compare to the items audited here. There may be duplicate expenses because of explanation above. There also may be other expenses that pertain to subsequent periods to look for.

* PSC Staff learned that a subsequent adj will be made to a revised surveillance report after we file our audit - See S7-3 for conclusion + disclosure.

By 2/2

S7-2

KW 9/14/95

Analyzed SBT to COP'S entries RJ 11/25/95

Prepaid 1330	
② 5,222,460 (57-2 / 3p2)	

6728	
	② 5,222,460 (57-2 / 3p2)
	③ 5,222,460 (57-2 / 2)

6724	
① 5,222,460	
③ 5,222,460 (57-2 / 2)	

Below the line per RA024	
	① 5,222,460

57-2

SOURCE	ACCOUNT	AMOUNT	JE
ON-BOOK	65126000	-42000.00	1X
COMMENTS: ACTUALS			
ON-BOOK	65126000	120000.00	1X
COMMENTS: ACTUALS			
ON-BOOK	65126000	42000.00	1X
COMMENTS: ACTUALS			
ON-BOOK	65340000	-102000.00	1X
COMMENTS: ACTUALS			
ON-BOOK	65340000	102000.00	1X
COMMENTS: ACTUALS			
JDIF	65611100	-1587780.00	MJ03
COMMENTS: AMORTIZATION ASSOC WITH THE SALE OF NC BELLBOY LOB			
ON-BOOK	66230000	76846.57	1Z
COMMENTS: SPECIAL YEAR END ACCRUAL REVERSED IN JANUARY			
ON-BOOK	67240000	152250.00	1W
COMMENTS: TO BOOK BELLCORE TEC. UNDERCOVERY ACCRUAL FOR DEC. 1994			
ON-BOOK	67240000	87573.44	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67240000	408018.57	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67240000	4[illegible]531.61	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67240000	1477968.26	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67240000	3208568.89	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67282000	426903.00	1CCC
COMMENTS:			
ON-BOOK	67282000	1280973.50	1II
COMMENTS: TO RECORD ON ADDITIONAL AT&T/CLOC SUPERFUND ACCRUAL			
ON-BOOK	67282000	-86993.29	10
COMMENTS: TO REVERSE THE ACTUAL BST SUPERFUND EXPENSES INCURRED IN THE MONTH OF MAY, 1994			
ON-BOOK	67283000	-142880.45	1P
COMMENTS: ADJUSTMENT OF CASH SURRENDER VALUE FOR COLI			

audited on 5/2/4

5,222,460.77

Acct 6728
not audited
not selected in sample

SOURCE	ACCOUNT	AMOUNT	JE
ON-BOOK	67289000	205157.19	1GG
COMMENTS: ADJUSTING COMPENSATED ABSENCE TO VAPAX REPORT			
ON-BOOK	67289000	-408018.57	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67289000	-40331.61	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67289000	-8559.75	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67289000	-87573.44	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67289000	-1477968.26	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
ON-BOOK	67289000	-3288568.09	1QQ
COMMENTS: ENTRY TO CORRECT ACCOUNTS ON RESTRUCTURING EXPENSE			
JDIF	67289000	833333.34	FLCD
COMMENTS: CASUALTY DAMAGE RESERVE			
OFF-BOOK	67289000	193443.00	07OB
COMMENTS:			
ON-BOOK	72102000	-6294.00	JE10
COMMENTS: REGULATED INCOME TAX SYSTEM: DEPRECIATION ENTRY - BOC NON-REGULATED			
ON-BOOK	72102000	-1174233.00	JE10
COMMENTS: REGULATED INCOME TAX SYSTEM: DEPRECIATION ENTRY - BOC - REGULATED			
JDIF	72102000	-516099.00	02JD
COMMENTS:			
ON-BOOK	72201000	9142220.00	TAX
COMMENTS: OPERATING FEDERAL INCOME TAX-CURRENT			
ON-BOOK	72201000	-149416.00	1DDD
COMMENTS:			
ON-BOOK	72204000	78670.00	TAX
COMMENTS: OPERATING FEDERAL INCOME TAX-ENVIORONMENTAL			
ON-BOOK	72300000	1378532.00	TAX
COMMENTS: OPERATING STATE & LOCAL INCOME TAX - CURRENT			
ON-BOOK	72401100	9980878.00	1S
COMMENTS:			

Restricted

V = Agrees w/ debit entries to 6724 next page

O - Amounts pass

Account 6728 not selected in sample - not audited

Corp Entries Restructure

9/14/95

REPORT FORM 7420 - CORPORATE JOURNAL ENTRY DOCUMENT
MONTH: DECEM 1994
PRODUCED ON 1/ 19/94 AT 11:01:44

BELLSO. COMM.
SYSTEM: ORATE ONLINE PROCESSING SYSTEM
RETENTION. PERMANENT

PAGE:
JOURNAL ENTRY

CORPORATE JOURNAL ENTRY 100
DECEMBER, 1994

PREPARED BY:
NAME: Celeste Cooper
TITLE: Acctg Specialist
DATE: 1/10/95

APPROVED:
NAME: David L. Pitt
TITLE: for OPERATIONS MANAGER
DATE: 1/10/95

ENTERED TO COPS:
NAME: Celeste Cooper
TITLE: Acctg Specialist
DATE: 1/10/95

<<<<<<<<<< Message Header >>>>>>>>>>

FROM: LeCount-mml20 DATE: Tue Jan 10 12:41:16 1995
T Retter-der30
C Clark-krc06, Mischuck-rem60
SUBJECT: COPS Entry for 6724 Expense

<<<<<<<<<< Memo 1 (Text File) >>>>>>>>>>

Memo To: Dan Retter
Corporate Matters

From: Marnette Lecount
Specialist-CCO

Subject: COPS Entry for 6724 Expense

Please [illegible] the COPS in December & WO

Listed below by state are the entries that need to be corrected through COPS for dollars journalized to 6728 that should be in account 6724 and 6124. It was necessay to book the dollars to 6728 due to edits in FP that prevented the states from booking 6724 dollars. The offset to the accounts listed below is 1330.9000 in the states, these dollars will be transferred to you through IAB in January business and should remain in Headquarters 1330.9000 until expensed.

These entries were journalized to account 6728.9000, Function code 561588, EXTC CY1, same RCC. Please correct the entries as follows:

entry No 2 on 57-2/1

	FC	EXTC	ACCOUNT	RCC	AMOUNT
ALABAMA A					
	55C1		6724	TOK00000	$1,666,083.44
42	1500		6124.2000	TON00000	$ 2799.31
43	57CD		6724	10100000	$ 13,190.39
44	1550		6724	TON00000	$ 28,639.33
FLORIDA F					
49	55C1		6724	TOK00000	$ 408,018.57
50	57CD		6724	10100000	$ 40,333.61
51	1500		6124.2000	TON00000	$ 8,559.75
52	1550		6724	TON00000	$ 87,573.44
53	55C1	628	6724	TOK00000	$1,477,968.26
54	55C1	61G	6724	TOK00000	$3,208 568.89
LOUISIANNA L					
61	55C1	61G	6724	TOK00000	$1,835,580.96
62	1500		6124.2000	TON00000	$ 3,084.10
63	57CD		6724	10100000	$ 14,532.30
64	1550		6724	TON00000	$ 31,552.92
MISSISSIPPI M					
69	55C1	61G	6724	TOK00000	$1,132,551.41
70	1500		6124.2000	TOK00000	$ 1,902.89
71	57CD		6724	10100000	$ 8,966.41
72	1550		6724	TON00000	$ 21,047.61

entry No 3 on 57-2/1

CY1

57-2/3 p 2

<<<<<<<<<< Memo 1 (Text File) (continued) >>>>>>>>>>

Please call me at 390-7627 if further information is needed.

<<<<<<<<<< End Of Message >>>>>>>>>>

3

<<<<<<<<<< Message Header >>>>>>>>>>

FROM: Clark-krc06
Retter-der30
Lecount-mml06, Mischuck-bm06

DATE: Tue Jan 10 13:20:51 1995

SUBJECT: COPS Entry to correct Accounts on Restructuring Expenses

<<<<<<<<<< Memo 1 (Text File) >>>>>>>>>>

Following is the information for my states to correct the accounting data for the above:

Tennessee T

RC	Account	FC	EXTC	Amount
T0K00000	6728.9000	561588	CY1	1,561,490.71
T0N00000	6728.9000	561588	CY1	41,506.28
T0K00000	6724.0000	55C1	61G	(1,385,325.40)
T0K00000	6724.0000	55C1	CY1	(176,165.31)
T0N00000	6124.2000	1500	CY1	(3,695.74)
T0N00000	6724.0000	1550	CY1	(37,810.54)

Kentucky K

	RC	Account	FC	EXTC	Amount
	T0K00000	6728.9000	561588	CY1	940,904.11
	T0N00000	6728.9000	561588	CY1	14,364.94
	B0400000	6728.9000	561588	CY1	22,032.86
10	T0K00000	6724.0000	55C1	628	(278,271.53)
11	T0K00000	6724.0000	55C1	61G	(604,108.77)
12	T0K00000	6724.0000	55C1	CY1	(58,523.81)
13	T0N00000	6124.2000	1500	CY1	(1,337.73)
14	T0N00000	6724.0000	1550	CY1	(13,027.21)
15	B0400000	6724.0000	55C1	CY1	(22,032.86)

North Carolina N

	RC	Account	FC	EXTC	Amount
16	T0K00000	6728.9000	561588	CY1	1,860,610.25
17	T0N00000	6728.9000	561588	CY1	35,109.50
18	T0K00000	6724.0000	55C1	628	(539,779.71)
19	T0K00000	6724.0000	55C1	61G	(1,171,825.07)
20	T0K00000	6724.0000	55C1	CY1	(149,005.47)
21	T0N00000	6124.2000	1500	CY1	(3,126.16)
22	T0N00000	6724.0000	1550	CY1	(31,983.34)

South Carolina S

	RC	Account	FC	EXTC	Amount
23	T0K00000	6728.9000	561588	CY1	1,174,925.77
24	T0N00000	6728.9000	561588	CY1	22,170.60

SBP
COPS entry for 6724 9/13/95

<<<<<<<<<< Memo 1 (Text File) (continued) >>>>>>>>>>

25	T0K00000	6724.0000	57CD	CY1	9,301.89
26	10100000	6724.0000	57CD	CY1	(9,301.89)
27	T0K00000	6724.0000	55C1	628	(340,854.68)
28	T0K00000	6724.0000	55C1	61G	(739,972.31)
29	T0K00000	6724.0000	55C1	CY1	(94,098.78)
30	T0N00000	6124.2000	1500	CY1	(1,974.08)
31	T0N00000	6724.0000	1550	CY1	(20,196.52)

Georgia G

	RC	Account	FC	EXTC	Amount
32	T0K00000	6728.9000	561588	CY1	3,337,945.17
33	T0N00000	6728.9000	561588	CY1	62,986.31
34	10100000	6728.9000	561588	CY1	26,426.51
35	T0K00000	6724.0000	55C1	628	(968,362.67)
36	T0K00000	6724.0000	55C1	61G	(2,102,249.38)
37	T0K00000	6724.0000	55C1	CY1	(267,333.12)
38	T0N00000	6124.2000	1500	CY1	(5,608.33)
39	T0N00000	6724.0000	1550	CY1	(57,377.98)
40	10100000	6724.0000	55C1	CY1	(26,426.51)

<<<<<<<<<< End Of Message >>>>>>>>>>

8(1)

57-2
3

FPSC Surveillance Report Audit - 1994
Request No. 25
July 24, 1995

Voucher Serial No.	JFC	Account	Vendor	Explanation	Voucher Amount	Reclassed to Prepaid	0.2645 Florida Allocation
03824	55C1	6724	Amer. Management Systems	License Fee	5,000,000.00	5,000,000.00	
02890	55C1	6724	Amer. Management Systems	Programming/Sys Dev.	587,781.72	587,781.72	
						5,587,781.72	1,477,968.26
65218	55C1	6724	Compuware	Software Mtce & Lic Fee	1,087,030.00	996,444.17	
86313	55C1	6724	BMC Software	Software Upgrade Protec.	1,209,110.48	846,377.33	
86316	55C1	6724	Compuware	Software Lic Fee & Mtce	1,654,130.00	1,516,285.83	
86315	55C1	6724	Compuware	Software Lic Fee & Mtce	1,310,160.00	1,200,980.00	
92066	55C1	6724	BMC Software	Software Mtce Fee	1,215,885.85	1,215,885.85	
86314	55C1	6724	BMC Software	Software Lic Fee & Mtce	859,951.74	820,863.03	
90407	55C1	6724	BMC Software	Software Lic Fee & Mtce	754,228.50	719,945.38	
92067	55C1	6724	Computer Assoc Int'l, Inc.	Software Lic Fee Buyout	875,080.00	875,080.00	
65219	55C1	6724	BMC Software	Software Lic. & Upgrade	659,000.72	126,601.95	
98354	55C1	6724	Sybase	Software Lic Fee & Mtce	3,162,856.68	3,162,856.68	
86338	55C1	6724	BGS Systems	Software & Mtce	649,375.00	649,375.00	
						12,130,695.22	3,208,568.89
02887	55C1	6724	Amer. Mgt. Systems, Inc.	Software Prog & Sys Dev	384,813.50	384,813.50	
02900	55C1	6724	Amer. Mgt. Systems, Inc.	Software Prog & Sys Dev	420,863.18	420,863.18	
04028	55C1	6724	AMDOCS, Inc.	Software Prog & Sys Dev	300,000.00	300,000.00	
65217	55C1	6724	AMDAHL Corporation	Software License Fee	395,503.59	307,613.89	
86311	55C1	6724	Sterline Software	Software License Fee	258,625.50	129,312.75	
						1,542,603.32	408,018.58
83453	1500	6124	Netmanage, Inc.	Software & Maintenance	355,982.00	32,362.00	8,559.75
93298	1550	6724	Centerline Software, Inc.	Software Tools	310,465.00	69,500.00	
93299	1550	6724	Rogue Wave Software, Inc.	Software Tools	261,590.50	261,590.50	
						331,090.50	87,573.44
03573	57CD	6724	Accugraph	Software Prog. Support	517,868.43	152,490.00	40,333.61

See 57-2 for audit of Fee Boulder & determine if Fed funds should be prepaid

57-2

Telecom Fee Boulder Site

9/13/95

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: AUG 24, 1995
AUDITOR: RKY
WP NO 57-2/5

In December, 1994 the ~~Company~~ determined that certain items booked to account 6724, were prepaid assets and should not be been expensed in 1994. A COPS journal entry was made in 12/94 to transfer these items to Account 1330, and credit account 6724.
A list of items is included as an exhibit following this Disclosure.

Subsequently, after the Surveillance Report was filed, the Company decided that a number of these items did belong in 1994 expenses and is planning a reversing entry to be used in the revised surveillance report to be filed approximately -- Dec 95
A list of the items to be reversed also follows this disclosure.

The amounts are as follows:	TOTAL COMPANY	FLORIDA AMOUNT
		0.2645
~~Amount~~ Software costs originally determined to be prepaid in 12/94 journal entry	19,777,022.76	5,231,022.52
~~Amount Co~~ Software costs Co says should be prepaid subsequent to filing of Surveillance Report	2,430,802.00	642,947.13
	17,346,220.76	4,588,075.39
LESS HARDWARE FOR 94 (included in error)	222,390.39	58,822.26
AMOUNT TO BE FURTHER EXPENSED IN 94	17,123,830.37	4,529,253.13
AMOUNT REGULATED .944796		4,279,220.24
AMOUNT INTRA .789941		3,380,331.52
CORRECTION OF BOOKING ERROR***		72,437.75
TOTAL INTRA ADJUSTMENT SUBSEQUENT TO FILING		3,452,769.27

***
ERROR OCCURED WHEN THE BOOKING FIRST WENT TO ACCOUNT 6728 RATHER THAN 6724; EACH ACCOUNT IS ALLOCATED TO REG AND NON REG DIFFERENTLY AND THIS PER COMPANY IS THE DIFFERENCE; NO AUDIT DONE OF NUMBER.

ACCOUNT 6724 FL COPS ENTRIES	5,222,460.77
ACCOUNT 6721 FL COPS ENTRIES	8,561.75
	5,231,022.52

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: AUG 24, 1995
AUDITOR: RKY
WP NO 57-2/5

57-2/5-3

The Company explained their rationale for first excluding these items from expense and then reversing the items to be included in expense. Prior to closing the books in 1994, in early January 1995, the company reviewed the December charges to account 6724. Based on this review, the company made the original entry above. The company performed this review in a compressed time at year end and there was an understanding within the company that a further investigation of the reclassification would occur.

57-2/5-5

The company went on the explain that: "After the books were closed a more detailed study of the related vouchers and contracts was performed. The Company's policy in accounting for software purchases is that purchases of application software (license fees) are expensed when the software is both available for use and has been accepted by the Company. Software license fees are paid to obtain rights to use a certain vendor's software. The rights of usage inure completely to the purchaser at the acceptance date..." The company concluded that the subsequent amounts charged to expense follow the rules for accounting for Right-to-Use Fees.

Include here the Commission's policy re software expensing when get info from Rick Wright.

PSC staff is aware that this issue of accounting treatment for purchases of software was brought up during the Central and SBT rate cases, Docket Nos. 910980-TL and 920310-TL. At that time the Commission ordered that this issue be pursued in the context of a generic investigation.

57-2/5 p. 9 & 10 This investigation did not conclude w/ a determination on how companies should account for software purchased. The reasons given were that the passage of the new telecommunications legislation will result in large companies electing price cap regulation, and price cap is not earnings based & whether a company capitalizes or expenses a cost has no theoretical bearing on prices to customers. Efforts are underway to streamline rate base regulation for small companies. Also, Congress is likely to pass telecommunications legislation which could essentially deregulate all telco companies regardless of size or location.

Y. The disclosure concerning the SBT's "Record Concept" Re. Pat Wright

by 2/8/(2)

57-2/5

SBT

Subsequent Adj to Surveillance Report

9/14/95

9/13/95

Southern Bell Tel. & Tel. Co.
FPSC Docket No. 920260-TL
Public Counsel's 8th Interrogatories
June 7, 1995
Item No. 140
Attachment

PBC

FLORIDA ADJUSTMENTS TO 1994 SURVEILLANCE REPORT
($000)

		Rate Base	Intra Incr/(Decr Expense	NOI Impact	ROE Impact Basis Pts
(1)	Other Regulatory Adjustments				
	Additional sponsorships		(37)		
	BBS Entertainment		(70)		
	Error in computing FL contributions from Bellcore		(9)		
			(116)	71	0.3510
(2)	Decrease in Cash Working Capital/Rate Base				
	Correction of Deferred Comp Liability Adjustment	(12,761)			5.4941
(3)	Decrease in miscellaneous expense				
	Correction for gain on sale of asset to affiliate		(1)	1	0.0049
(4)	Tax Adjustments				
	Correction to Gross Receipts Tax Adjustment - Previous		(1,408)		
	- Revised		(1,053)		
			(355)	218	1.0742
(5)	Lobbying Adjustment				
	Remove USTA dues attributable to lobbying expense		(50)	31	0.1513
(6)	Other Out of Period Expense				
	Revised def'd tax adj. re ad valorem tax contingen	3	(312)	192	0.9441
	Prior year employee service awards		(272)	167	0.8210
	Reversal of prepaid software costs		3,453	(2,121)	(10.4483)
(7)	Other Reg/Nonreg Adjustments				
	Correction for Northern Telecom screen phone expense inadvertently allocated to regulated operations		(81)	50	0.2451
	Totals	(12,758)	2,266	(1,392)	(1.3606)
	Earnings				($463)
	Sharing				($278)

S7-2/S-3

S7-2/S

S7-2/S-1

8880

Subsequent entry to 6724

07-25-95 03:00PM TO 914045227347 P002/002

PBC

12/94 COPS entry

Amount that should be exp + deferred in 94

	(A) VSN	(B) Voucher $	Cost Office (C) Booked '94	(D) Deferred	S/B 1994 (E) RTU	(F) Maint	(G) ContProg	(H) >= '95	(I) Description	(J) Non Recurg
1										
2										
3	02887	384,814		384,814			384,814		Construct Prog'mg 12/1 – 12/31/94	
4	02890	587,781		587,782			587,782		Construct Prog'mg 12/1 – 12/31/94	
5	02900	420,863		420,863			420,863		Construct Prog'mg 12/1 – 12/31/94	
6	03573	517,868	365,378				142,988		Construct Prog'mg 10/1 – 12/31/94 H'ware	
7	03573			152,490		0		152,490	Maint 3/1/95 – 94	
8	03824	5,000,000		5,000,000	5,000,000					
9	04028	300,000		300,000			300,000		Construct Prog'mg 11/27 – 12/31/94	
10	65217	395,504	87,890	307,613	395,504				out for 3 years	26,676
11	65218	1,087,030	90,586	996,444	1,087,030				Maint 12/01/94 – 95 (embedded)	111,171
12	65219	659,001	532,399	126,602	659,001					170,986
13	83453	355,982	323,620	32,362	323,620	2,697		29,665	PC Software. Maint 12/1/94 – 95	
14	86311	258,625	129,313	129,313	258,625				6/94 – 6/97 RTU (2nd pmt)	43,104
15	86313	1,209,110	562,733	646,377	1,209,110				MIPS – Inv Data chg'd 1/1/95 to 12/1/94	201,518
16	86314	859,952	39,089	820,863	859,952					143,325
17	86315	1,310,160	109,180	1,200,980	1,310,160					218,360
18	86316	1,654,130	137,844	1,516,286	1,654,130					275,688
19	86338	649,375		649,375				649,375	H/W & Maint 2/1/95 – 2/28/96	
20	90407	754,229	34,283	719,945	706,250	2,181		45,797	Maint 12/1/94 – 9/30/	125,704
21	92066	1,215,886	–	1,215,886		55,268		1,160,618	Maint 12/1/94 9/30/96	115,212
22	92067	875,080		875,080	875,080				Buyout 5th Yr. – MIPS capacity	145,846
23	93298	310,465	240,965	69,500	310,465					
24	93299	261,591		261,591	261,591					
25	98354	3,162,857		3,162,857	2,794,286	35,714		392,857	PC software. Maint 12/15/94 – 95	449,843
26			2,453,280	19,777,023	17,644,804	95,860	1,836,446	2,430,802		2,097,433
27	Grand Total –				94 H'dware in 03573		222,391			
28		22,230,303		22,230,303				22,230,303		

29	94 Expenses –	17,644,804	
30		95,860	
31		1,836,446	
32		19,577,110	
33	2,453,280	(2,453,280)	Total Expensed by CO
34		17,123,830	Adjustment

S7-2/5

S7-2/5

S7-2/5

FPSC Surveillance Report Audit - 1994
Request No. 25
July 24, 1995

Voucher Serial	JFC	Account	Vendor	Explanation	Voucher Amount	Reclassed to Prepaid	0.2645 Florida Allocation	Charged to Acct. 6724	0.944796 Regulated	0.789941 Intra	Charged to Acct 6728	0.953561 Regulated	0.789941 Intra
03824	55C1	6724	Amer. Managemen	License Fee	5,000,000.00	5,000,000.00							
02890	55C1	6724	Amer. Managemen	Programming/Sys Dev.	587,781.72	587,781.72							
						5,587,781.72	1,477,968.26						
65218	55C1	6724	Compuware	Software Mtce & Lic Fee	1,087,030.00	996,444.17							
86313	55C1	6724	BMC Software	Software Upgrade Protec.	1,209,110.48	846,377.33							
86316	55C1	6724	Compuware	Software Lic Fee & Mtce	1,654,130.00	1,516,285.83							
86315	55C1	6724	Compuware	Software Lic Fee & Mtce	1,310,160.00	1,200,980.00							
92066	55C1	6724	BMC Software	Software Mtce Fee	1,215,885.85	1,215,885.85							
86314	55C1	6724	BMC Software	Software Lic Fee & Mtce	859,951.74	820,863.03							
90407	55C1	6724	BMC Software	Software Lic Fee & Mtce	754,228.50	719,945.38							
92067	55C1	6724	Computer Assoc Int'	Software Lic Fee Buyout	875,080.00	875,080.00							
65219	55C1	6724	BMC Software	Software Lic. & Upgrade	659,000.72	126,601.95							
98354	55C1	6724	Sybase	Software Lic Fee & Mtce	3,162,856.68	3,162,856.68							
86338	55C1	6724	BGS Systems	Software & Mtce	649,375.00	649,375.00							
						12,130,695.22	3,208,568.89						
02887	55C1	6724	Amer. Mgt. Systems	Software Prog & Sys Dev	384,813.50	384,813.50							
02900	55C1	6724	Amer. Mgt. Systems	Software Prog & Sys Dev	420,863.18	420,863.18							
04028	55C1	6724	AMDOCS, Inc.	Software Prog & Sys Dev	300,000.00	300,000.00							
65217	55C1	6724	AMDAHL Corporati	Software License Fee	395,503.59	307,613.89							
86311	55C1	6724	Sterline Software	Software License Fee	258,625.50	129,312.75							
						1,542,603.32	408,018.58						
83453	1500	6124	Netmanage, Inc.	Software & Maintenance	355,982.00	32,362.00	8,559.75						
93298	1550	6724	Centerline Software	Software Tools	310,465.00	69,500.00							
93299	1550	6724	Rogue Wave Softw	Software Tools	261,590.50	261,590.50							
						331,090.50	87,573.44						
03573	57CD	6724	Accugraph	Software Prog. Support	517,868.43	152,490.00	40,333.61						
				Sub-total		19,777,022.76	5,231,022.52	10,462,045.04	9,884,498.31	7,808,170.48	(10,462,045.04)	(9,976,198.13)	(7,880,607.93)
				Reverse prepaid		17,123,830.00	4,529,253.04						
							0.944796						
							4,279,220.15	Reg					
							0.789941						
							3,380,331.44	Intra					
				To correct booking error			72,437.45			7,808,170.48			(7,880,607.93)
				Total Surveillance Rpt Adj.			3,452,768.90						

Staff audited a sample of these workpapers OK
WP # 57-2
5
5-2
5-3

Staff Verified the software
7/13/95

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: AUG 24, 1995
AUDITOR: RKY
WP NO 57-2

Check Recalculation of 1st + 2nd Reclass

Source: 57-2/5-3

(1) ORIGINAL INVOICE	(2) 1ST RECLASS TO PREPAID (57-2/5-3)	(3) 2ND RECLASS TO PREPAID (57-2/5-2)	(4) 1ST RECLASS BAL EXP (1)-(2)	(5) 2ND RECLASS BAL EXP (1)-(3)	(6) FLORIDA ALLOCATION 0.2645
5,000,000.00	5,000,000.00	0.00	0.00	5,000,000.00	
587,781.72	587,781.72	0.00	0.00	587,781.72	
5,587,781.72	5,587,781.72	0.00	0.00	5,587,781.72	
1,087,030.00	996,444.17	0.00	90,585.83	1,087,030.00	
1,209,110.48	846,377.33	0.00	362,733.15	1,209,110.48	
1,654,130.00	1,516,285.83	0.00	137,844.17	1,654,130.00	
1,310,160.00	1,200,980.00	0.00	109,180.00	1,310,160.00	
1,215,885.85	1,215,885.85	1,160,618.00	0.00	55,267.85	
859,951.74	820,863.03	0.00	39,088.71	859,951.74	
754,228.50	719,945.38	45,797.00	34,283.12	708,431.50	
875,080.00	875,080.00	0.00	0.00	875,080.00	
659,000.72	126,601.95	0.00	532,398.77	659,000.72	
3,162,856.68	3,162,856.68	392,857.00	0.00	2,769,999.68	
649,375.00	649,375.00	649,375.00	0.00	0.00	
13,436,808.97	12,130,695.22	2,248,647.00	1,306,113.75	11,188,161.97	
384,813.50	384,813.50	0.00	0.00	384,813.50	
420,863.18	420,863.18	0.00	0.00	420,863.18	
300,000.00	300,000.00	0.00	0.00	300,000.00	
395,503.59	307,613.89	0.00	87,889.70	395,503.59	
258,625.50	129,312.75	0.00	129,312.75	258,625.50	
1,759,805.77	1,542,603.32	0.00	217,202.45	1,759,805.77	
355,982.00	32,362.00	29,665.00	323,620.00	326,317.00	
310,465.00	69,500.00	0.00	240,965.00	310,465.00	
261,590.50	261,590.50	0.00	0.00	261,590.50	
572,055.50	331,090.50	0.00	240,965.00	572,055.50	
517,868.43	152,490.00	152,490.00	365,378.43	365,378.43	
TOTAL 22,230,302.39	19,777,022.76	2,430,802.00	2,453,279.63	19,799,500.39	
			LESS 94 HDW	222,390.39	
				19,577,110.00	5,178,145.60
		AMOUNT ALREADY BOOKED IN EXPENSE IN 1994 AFTER FIRST RECLASS		2,453,280.00	648,892.56
		AMOUNT THAT SHOULD BE EXP IN 94		17,123,830.00	4,529,253.04
		ADJ MADE AFTER SURV REPORT FILED		(57-2/5)	(57-2/5)

57-2/5-4

8338
Restructure Entries 6724 + 1330

8/13/95
KW 9/14/95

BC

FPSC Staff Audit
1994 Surveillance Report
Item No. 59
August 29, 1995
Page 1 of 1

REQUEST: RE: Restructure Entries Account 6724 and 1330

Please provide rationale for first deferring the costs in 12/94 for the vouchers circled on the attached list.

Provide rationale for decision not to defer the costs subsequent to filing of the Surveillance Audit (reversal entry PC # 8th Interrog. No. 140) for the vouchers circled on the attached list.

In the rationale, describe the items on the voucher.

RESPONSE:

In early January, 1995, prior to closing the books for 1994, a review of December charges was made to determine whether major expenses were recorded in the proper year. In particular, the steps taken in reviewing the vouchers were:

1. Responsibility codes with high restructuring activity were identified.
2. Restructure related vouchers associated with these responsibility codes were reviewed.
3. Based on this review, a determination was made as to the appropriateness of expensing the charge in 1994.

This review was made in a compressed time period at year-end, with the understanding that a further investigation of the reclassification would occur.

After the books were closed, a more detailed study of the related vouchers and contracts was performed. The Company's policy in accounting for software purchases is that purchases of application software (license fees) are expensed when the software is both available for use and has been accepted by the Company. Software license fees are paid to obtain rights to use a certain vendor's software. The rights of usage inure completely to the purchaser at the acceptance date. All of the invoices referenced in the Request are for Right-to-Use Fees. As indicated on the schedule attached, invoice amounts for items (2) through (5) also include maintenance protection; however, the maintenance is not a separate component of the fee, but is rather a term of the contract. Therefore, the entire amount follows the rules for accounting for Right-to-Use Fees.

NOTE: Copies of the referenced vouchers were provided in response to Request No. 25.

PRC

	(A) VSN	(B) Voucher $	Cost Office (C) Booked '94	(D) Deferred	S/B 1994 (E) RTU	(F) Maint	(G) ContProg	(H) >= '95	(I) Description	(J) Non Reang
3	02887	384,814		384,814			384,814		Contract Prog'ng 12/1 – 12/31/94	
4	02890	587,781		587,782			587,782		Contract Prog'ng 12/1 – 12/31/94	
5	02900	420,863		420,863			420,863		Contract Prog'ng 12/1 – 12/31/94	
6	03573	517,868	365,378				142,968		Contract Prog'ng 10/1 – 12/31/97 H'ware	
7	03573			152,490		0		152,490	Maint 3/1/95 – 96	
8	03824 (1)	5,000,000		5,000,000	5,000,000					
9	04028	300,000		300,000			300,000		Contract Prog'ng 11/27 – 12/31/94	
10	65217	395,504	87,890	307,613	395,504				upgrade for 3 years	26,676
11	65218 (2)	1,087,030	90,586	996,444	1,087,030				Maint 12/01/94 – 95 (embedded)	181,171
12	65219	659,001	532,399	126,602	659,001					170,986
13	85453	353,982	323,620	32,362	323,620	2,697		29,665	PC Software. Maint 12/1/94 – 95	
14	86311	258,625	129,313	129,313	258,625				3/94 – 4/97 RTU (2nd part)	43,104
15	86313 (3)	1,209,110	362,733	846,377	1,209,110				MIPS – Inv Date chg'd 1/1/95 to 12/1/94	201,518
16	86314	859,952	39,089	820,863	859,952					143,325
17	86315 (4)	1,310,160	109,180	1,200,980	1,310,160					218,360
18	86316 (5)	1,654,130	137,844	1,516,286	1,654,130					275,688
19	86338	649,375		649,375				649,375	H/W & Maint 3/1/95 – 2/28/96	
20	90407	754,229	34,283	719,945	706,250	2,181		45,797	Maint 12/1/94 – 9/30/	125,704
21	92066	1,215,886		1,215,886		55,268		1,160,618	Maint 12/1/94 9/30/96	115,212
22	92067	875,080		875,080	875,080				Request 5th Yr. – MIPS expansion	145,846
23	93298	310,465	240,965	69,500	310,465					
24	93299	261,591		261,591	261,591					
25	98354 (6)	3,162,857		3,162,857	2,734,286	35,714		392,857	PC software. Maint 12/15/94 – 95	449,843
26			2,453,280	19,777,023	17,644,804	95,860	1,836,446	2,430,802		2,097,433
27	Grand Total –				94 H'douse in 03573		222,391			
28		22,230,303		22,230,303				22,230,303		

29	94 Expenses –	17,644,804	
30		95,860	
31		1,836,446	
32		19,577,110	
33 2,453,280		(2,453,280)	Total Expensed by CO
	34	17,123,830	Adjustment

See Page 2 for inscription
(3 invoices – 1 appears these invoices are for course Fees).

Pg. 1 of 2

1 FPSC Surveillance Report Audit - 1994
2 Request No. 59
3 August 29, 1995

Invoice Date 4	(A) Item No. 5	(B) Voucher Serial No.	(C) Account	(D) Vendor	(E) Voucher Amount	(F) Reclassed to Prepaid	(G) Reverse Prepaid S/B 1994	(H) Explanation	(I) Per Invoice Invoice Description
12/21/94 7	(1)	03824	6724	Amer. Management Systems	5,000,000	5,000,000	5,000,000	Right to Use Fees 8 Expense for programming and/or 9 system development for the 10	7 8 9 10
12/8/94 11	(2)	65218	6724	Compuware	1,067,030	996,444	996,444	Right to Use Fees 12 Includes maintenance 12/1/94 - 11/30/95	11 License fees 12 for following 13 Software Products 14
12/8/94 16	(3)	86313	6724	BMC Software	1,209,110	846,377	846,377	Right to Use Fees 17 MIPS Base Conversion 18 Invoice date changed from 1/1/95 19 to 12/1/94	16 Enterprise 17 License MIPS 18 Base Conversion. 19
12/8/94 20	(4)	86315	6724	Compuware	1,310,160	1,200,980	1,200,980	Right to Use Fees 21 22 Includes maintenance 12/1/94 to 23 11/30/95	20 License fee for the 21 following softo 22 are
12/8/94 24	(5)	86316	6724	Compuware	1,654,130	1,516,286	1,516,286	Right to Use fees 25 26 Includes maintenance 12/1/94 to 27 11/30/95	24 License fee for following 25 software 26 27 28
12/17/94 29	(6)	98354	6724	Sybase	3,162,857	3,162,857	2,734,286 35,714	Right to Use Fees 30 Maintenance 12/15/94 - 95 31 ($35,714 is the 1994 proration)	29 Regional Software 30 Charge

Selection of Invoices Proposed to Review

8/13/95

State of Florida

Public Service Commission

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

DATE: August 30, 1995

TO: MARY BANE, DEPUTY EXECUTIVE DIRECTOR/ TECHNICAL

FROM: TIM DEVLIN, DIRECTOR, AFAD

RE: WORKLOAD CONTROL NO. AR-93-08-003, APPROPRIATE ACCOUNTING TREATMENT FOR SOFTWARE

During the United and Southern Bell rate cases, Docket Nos. 910980-TL and 920260-TL, respectively, staff auditors discovered that the accounting treatment for purchases of software was questionable. The accounting practice for these two companies was to expense all but the initial purchase of operating software. Staff auditors raised the issue of whether this accounting practice was in compliance with Part 32 and Generally Accepted Accounting Principles (GAAP). Because this issue had far reaching implications for any company and any industry that purchases items of plant that were software based, the Commission ordered that this issue be pursued in the context of a generic investigation.

Attached is a white paper addressing this issue. As stated in this paper, with the passage of the new telecommunications legislation, I believe that the current regulatory climate does not lend itself to requiring major accounting changes for the telecommunication companies. Likewise, staff is not recommending any changes to the electric and gas industries' current accounting practice for software purchases. We believe their current practice of capitalizing initial installations is reasonable.

A rule making as staff perceived at the beginning of the project is not necessary. Therefore, I request that the Workload Control No. AR-93-08-003 for this project be closed.

Attachment

cc: Sylvia Johe
Pat Lee
Beth Salak
Dale Mailhot
Ann Causseaux
Rick Wright

PSC Staff prepared

Table of Contents

re Software [illegible]
Treatment

(2)

V. Accounting Authority

The telecommunications companies interpret that the following accounting authorities dictate the accounting treatment of software purchases: Part 32.2000, Responsible Accounting Officers (RAO) Letter 7, and RM-6911.

Part 32.2000(i) Accounting for Software
Upon adoption of Part 32, Uniform System of Accounts (USoA), effective January 1, 1988, the Federal Communications Commission (FCC) dictated that "the original cost of initial operating system software for computers shall be classified to the same account as the associated hardware whether acquired separately or in conjunction with the associated hardware."

Preceding the implementation of Part 32, the FCC's rules were silent on how to account for software. As a result, consistent accounting practices regarding computer software costs were not followed by the various telecommunications companies. The accounting practice used by the Bell companies prior to the Part 32 implementation was to expense in the year of acquisition.

RAO Letter 7, Item 8
RAO Letter 7 which was issued on July 1, 1987 was a series of questions and answers issued by the FCC in response to a number of requests for clarification of certain aspects of Part 32 as companies were preparing for the January 1, 1988 implementation of the new USoA. In regard to accounting for software, Question 8 asks: "What is the expense/ capitalization policy for software for network operations?" The following response was given by the FCC:

> The capitalization policy for all software is the same whether the software is for general purpose computers classified to Account 2124, General Purpose Computers, or to other plant in service accounts dedicated to network operations: the original cost of initial operating system software shall be classified to the same account as the associated hardware whether acquired separately or in conjunction with the associated hardware. (Section 32.2000(i)). The disposition of all other software (i.e., that which is not considered initial operating system software) shall be determined by management and shall be in conformance with generally accepted accounting principles at the time such determination is made. Currently this could result in the expensing or the capitalization of software costs, depending upon an evaluation of all relevant circumstances. With respect to subsequent additions and modifications, the Docket 78-196 Report and Order indicates, in conformance with general practice, that such costs will be expensed, barring exceptional circumstances.

6

Table 3
Telecommunications
Software Expenditures
1992

Company	Total	Network Related	% of Total
Southern Bell	$81.4 million	$34 million	42%
GTE	$18.9 million	$13.9 million	74%
United	$25.1 million	$12.6 million	50%

Table 4
Telecommunications
Number of Upgrades

Company	# of Switches	1991	1992	1993
Southern Bell	213	128	117	106
GTE	93	36	27	57
United	91	113	62	62

VII. Conclusion

The intention of this project was to investigate how companies and industries account for purchased software and to determine if the current accounting treatment is appropriate for the Florida companies. Staff is fully aware that a recommendation was anticipated, however, one is not being provided.

The most intense software driven industry is; of course, telecommunications. This is also the industry in which companies are not uniformly following the same accounting treatment. However, with the passage of the new telecommunications legislation, large companies will elect price cap regulation when an alternative local exchange (ALEC) pr~~ovider becomes certificated~~ in their operating territory. Small companies are given a choice of remaining under rate base regulation through the year 2000 in which case no ALEC will be allowed in their territory or they may also elect price cap regulation in which case their territory is open to competitors.

Price cap regulation is not earnings based and therefore whether a company capitalizes or expenses a cost has no ~~theoretical~~ bearing on prices customers will be charged. For companies that remain under rate base regulation, efforts are underway to streamline that regulation.

14 8

Accounting for Software per FPSC

Congress is also likely to pass telecommunications legislation this year which could essentially deregulate all telecommunications companies regardless of size or urban or rural location. The competitive market will supposedly drive customer prices.

Staff believes that the current regulatory climate does not lend itself to requiring major accounting changes for these small telecommunications companies. Likewise, staff is not recommending any changes to the electric and gas industries' current accounting practice for software purchases.

Electric and gas companies are not as software intensive and do not experience as frequent upgrades as the telecommunications companies. A large portion of software related costs is for load management, systems reliability and administration. The current practice of capitalizing initial installations is reasonable. The issue regarding the materiality threshold (expense limit) should however, be pursued in staff's current investigation regarding the limit for expensing for all industries. Consideration should be given to whether a uniform threshold should be established for all companies or if the threshold should be at the company management's discretion.

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: SEPT 11, 1995
AUDITOR: RKY
WP NO 57-2/6

9/14/95

57-2/6-2

[redacted] Per the Company the amount allocated to Florida is $107.6 million.

57-2/6-2

FPSC analyst requested that we dislcose the restructure expense by account in 1994. The Company provided us with a list of the accounts and amounts. This is an exhibit following this disclosure.

[redacted]

57-1

OPINION:

The unadjusted difference, if booked, would not have an impact on the 1994 expenses in the Surveillance Report as a whole as the expenses, although not restructure, are still operating expenses. This would not impact the accrual for 1994 and the accrual was reversed for the $441 million in 1994.

57-2/6

SBP
Restructure Reconciliation

FPSC Staff Audit
1994 Surveillance Report
Item No. 62
August 30, 1995
Page 1 of 1

REQUEST: RE: Restructure Charge

REQUEST (1): Please detail the amounts by accounts and the same for amounts allocated to Florida.

RESPONSE (1): 1994 restructure charges for the Company and for Florida are detailed by account on the attachment.

REQUEST (2): Also, please detail the software amounts for 1994 for Company and for Florida. What accounts booked?

RESPONSE (2): Records detailing software amounts charged to restructure are not kept. Most software costs are captured in account 6724. This account includes the costs incurred in planning, developing, testing, implementing and maintaining data bases and application systems for general purpose computers. This account also includes the purchase and maintenance of all software for general purpose computers with the exception of operating systems included under Accounts 2124 and 6124.

A system extract of RTU fees charged to restructure in 1994 was pulled. These fees totaled $76,469,000 for the Company, and approximately $20,226,000 was allocated to Florida. Although it is assumed the majority of this amount was classified to account 6724, this could not be verified.

REQUEST (3): In the above 2 questions please reconcile the $22 million in 6724 with the $441 million for all accounts.

RESPONSE (3): The $22.2 million represents a sample of restructure charges made to account 6724 in December 1994 of this $2,453,280 is included in the $441 million.

REQUEST (4): Please describe the types of charges to each account detailed in No. 1 above.

RESPONSE (4): Per the Stipulation and Agreement as provided in response to item number 35, restructure charges are not booked to accounts any differently than other operating expenses incurred by the Company. Refer to our Accounts and Subsidiary Records Categories for a description of the types of charges classified to each account.

SBT
Restructure Amounts in 94

9/13/95
9/14/95

FPSC Staff Audit
1994 Surveillance Report
Item No. 62 (1).
August 30, 1995
Attachment
Page 1 of 1

Account	Company	Total Florida
6112	13,000	3,123
6116	26,000	6,245
6121	14,287,000	3,431,645
6122	15,203,000	3,651,663
6123	3,444,000	827,227
6124	47,537,000	11,418,081
6211	165,000	33,549
6212	1,351,000	274,691
6220	14,000	4,501
6231	2,000	475
6232	517,000	122,725
6311	1,000	126
6351	-11,000	(2,299)
6362	15,000	4,200
6411	2,000	294
6421	20,000	2,946
6422	9,000	2,570
6423	118,000	28,161
6426	2,000	429
6512	381,000	86,091
6532	1,883,000	483,064
6533	2,390,000	531,740
6534	64,536,000	16,696,681
6535	28,295,055	7,161,157
6611	3,261,000	676,367
6612	7,778,000	1,649,971
6613	84,000	16,690
6621	1,333,000	302,868
6622	1,859,000	528,902
6623	32,096,000	8,449,573
6711	320,000	76,862
6712	548,000	131,626
6721	10,478,000	2,516,748
6722	2,402,000	576,945
6723	39,153,000	9,155,413
6724	133,543,791	32,076,357
6725	18,000	4,323
6726	176,000	42,274
6728	27,867,044	6,693,484
7370	34,000	7,513
Total	441,150,890	107,675,000

$1.2
6.2

KW 9/14/95

COMPANY: SBT
TITLE: RESTRUCTURE
PERIOD: TYE 12/31/94
DATE: SEPT 11, 1995
AUDITOR: RKY
WP NO 57-2/6

ACCOUNT	DESCRIPTION (*)	COMPANY	TOTAL FLORIDA
	General Support Property Expenses		
6112	Motor Vehicle Expense	13,000	3,123
6116	Other Work Equipment Expene	26,000	6,245
6121	Land and Bulding Expense	14,287,000	3,431,645
6122	Furniture and Artwork Expense	15,203,000	3,651,663
6123	Office Equipment Expense	3,444,000	827,227
6124	General Purpose Computer Expense	47,537,000	11,418,081
	Central Office Equipment Expensdes		
6211	COE – Analog Electronic Exp	165,000	33,549
6212	COE – Digital Electronic Exp	1,351,000	274,691
6220	COE – Operator systems Exp	14,000	4,501
	Central Office Transmission Exp		
6231	Radio systems Exp	2,000	475
6232	Circuit Equipment Exp	517,000	122,725
	Terminal Equipment Expenses		
6311	Station Apparatus Exp	1,000	126
6351	Public Tele Terminal Equip Exp	(11,000)	(2,299)
6362	Other Terminal Equipment Exp	15,000	4,200
	Cable and Wire Exp		
6411	Poles Expense	2,000	294
6421	Aerial Cable Exp	20,000	2,946
6422	Underground Cable Exp	9,000	2,570
6423	Buried Cable Exp	118,000	28,161
6426	Intrabuilding Network Cable Exp	2,000	429
	Property Expense		
6512	Provisioning Expense	381,000	86,091
	Other Network Expense		
6532	Network Adm Expense	1,883,000	483,064
6533	Testing Expense	2,390,000	531,740
6534	Plant Operations Adm Exp	64,536,000	16,696,681
6535	Engineering Expense	28,295,055	7,161,157
	Customer Operations Expense		
6611	Product Management	3,261,000	676,367
6612	Sales	7,778,000	1,649,971
6613	Product Advertising	84,000	16,690
6621	Call Completion Services	1,333,000	302,868
6622	Number Services	1,859,000	528,902
6623	Customer Services	32,096,000	8,449,573
6711	Executive	320,000	76,862
6712	Planning	548,000	131,626
6721	Accounting and Finance	10,478,000	2,516,748
6722	External Relations	2,402,000	576,945
6723	Human REsources	39,153,000	9,155,413
6724	Information Management	133,543,791	32,076,357
6725	Legal	18,000	4,323
6726	Procurement	176,000	42,274
6728	Other G&A	27,867,044	6,693,484
	Operating Income and Expense Accounts		
7370	Special Charges	34,000	7,513
		441,150,890	107,675,001

Del file 57-2-6 EXHIBIT

(*) Source of Description is Chart of Accounts The rest is from 57-2 / 6-2

57-2 / 6-2

SBT

Exploration to Correction to Balance to Reg Accounts

BJ 7/24/95

57-3

Per Patty Klein Co Personnel
The Nonreg Part 64 entry to account # 4360.8000 should not have been to Florida nonreg. This entry is related to the restructure liability & should have been booked at HOQ. So in order for the T/B to balance it is necessary to reverse the 4360.8000 Part 64 entry seen in the Balance to Reg Accounts in the amount of 150,772,141.50 (12.5/2) SB 1/2/03

As explained by Co personnel Patty Klein and as seen in C+L workpapers (*) SBT FL only reports the expenses as they occur for restructure. As SBT FL is only reporting the expenses as they occur, it is not proper to have the 93 liability on the books of FL.
This was just a dr below the line exp in HOQ & dr liability in HOQ in 93.

The way FL is charged for the restructuring expense is that it gets charged to expense acct # in FL and then HOQ allocations.

The Co stated that the reason this was not caught before is that they use the NR Columns on the Balance & Reg Schedules. They did however make an adj for the Summations Report - No further adj necessary.

(*) See C+L explanation of accounting for restructure charges per FCC RAO 24 on WP 90 pages 9 + 10. From this it appears that SBT correction to the Summations Report is reasonable.
The matter of restructure expense itself is part of the expense sample - if an invoice is selected that has restructure expense it will be included along w/ other expenses in sample. See WP 44 for sample.

The restructure issue is omitted on WP 57

57-3